FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
CSIS California School Information Services

Extraordinary Audit

of the
Los Gatos Union Elementary School District

Commissioned by the Santa Clara County Office of Education

7/26/2007

Administrative Agent
Larry E. Reider
Office of Kern County
Superintendent of Schools

Chief Executive Officer
Joel D. Montero

July 26, 2007

Colleen B. Wilcox, Ph.D., Superintendent
Santa Clara County Office of Education
1290 Ridder Park Drive
San Jose, CA 95131-2304

Dear Superintendent Wilcox,

In December 2006, The Fiscal Crisis and Management Assistance Team (FCMAT) received a request from the Santa Clara County Office of Education for an Assembly Bill (AB) 139 extraordinary audit of the Los Gatos Union Elementary School District. The study agreement states that FCMAT will perform the following:

1. Review the procurement and inventory processes and practices of the district over a period of two fiscal years (2004-05 and 2005-06) for all fixed assets. Specific focus of the audit will concentrate on the procurement of equipment related to the technology department.
2. Review district policies and procedures related to public contract code sections 20111 and 22002 concerning bid limits for all capital projects funds. The review shall include an evaluation of independent contracts to determine whether district personnel violated the Public Contract Code.
3. Evaluate the district's policies and purchasing procedures to determine if conflicts of interest existed in the award of independent contracts by district personnel.
4. Conduct a review of the district's internal control process and procedures for absence tracking related to payroll and benefit irregularities for accrued vacation and sick leave.

The attached final report contains the study team's findings and recommendations.

We appreciate the opportunity to serve you and we extend our thanks to all the staff of the Santa Clara County Office of Education and the Los Gatos Union Elementary School District.

Sincerely,

Joel D. Montero
Chief Executive Officer

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Foreword

FCMAT Background

The Fiscal Crisis and Management Assistance Team (FCMAT) was created by legislation in accordance with Assembly Bill 1200 in 1992 as a service to assist local educational agencies in complying with fiscal accountability standards.

AB 1200 was established from a need to ensure that local educational agencies throughout California were adequately prepared to meet and sustain their financial obligations. AB 1200 is also a statewide plan for county offices of education and school districts to work together on a local level to improve fiscal procedures and accountability standards. The legislation expanded the role of the county office in monitoring school districts under certain fiscal constraints to ensure these districts could meet their financial commitments on a multiyear basis. AB 2756 provides specific responsibilities to FCMAT with regard to districts that have received emergency state loans. These include comprehensive assessments in five major operational areas and periodic reports that identify the district's progress on the improvement plans

Since 1992, FCMAT has been engaged to perform more than 600 reviews for local educational agencies, including school districts, county offices of education, charter schools and community colleges. Services range from fiscal crisis intervention to management review and assistance. FCMAT also provides professional development training. The Kern County Superintendent of Schools is the administrative agent for FCMAT. The agency is guided under the leadership of Joel D. Montero, Chief Executive Officer, with funding derived through appropriations in the state budget and a modest fee schedule for charges to requesting agencies.

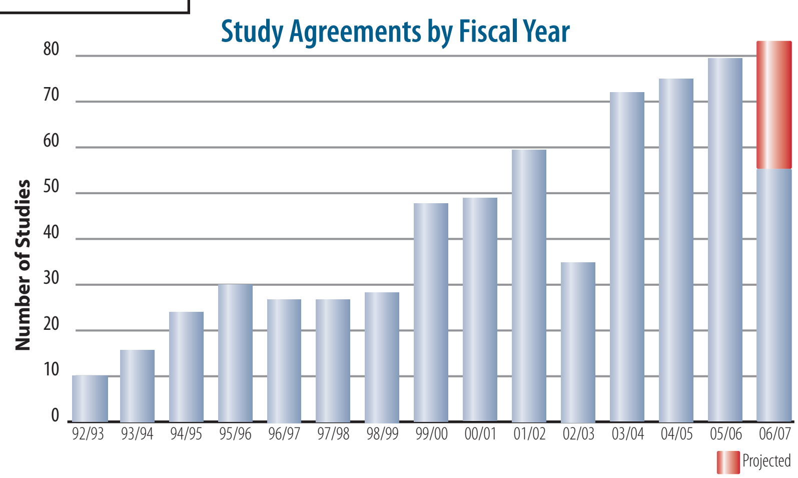
Total Number of Studies.................... 637
Total Number of Districts in CA.......... 982

- Management Assistance............................ 603 (94.66%)
- Fiscal Crisis/Emergency 34 (5.34%)

Note: Some districts had multiple studies.

- Districts (7) that have received emergency loans from the state.

(Rev. 4/3/07)



Introduction

Background

The Los Gatos Union Elementary School District is located in western Santa Clara County just east of the coastal Santa Cruz mountains. The district serves approximately 2,587 students at four elementary schools and one middle school. Enrollment declined slightly over the past five years.

Assembly Bill 139 and Education Code Section 1241.5 (b) allow a county superintendent of schools to review or audit the expenditures and internal controls of any school district in his or her county if he or she has reason to believe that fraud, misappropriation of funds, or other illegal fiscal practices have occurred that merit examination.

Fraud can include an array of irregularities and illegal acts characterized by intentional deception and misrepresentation of material facts. The principal mechanism for deterring fraud or illegal practices in an organization is a strong system of internal controls. Effective internal control processes provide reasonable assurance that a district's operations are effective and efficient; that the financial information produced is reliable; and that the district is operating in compliance with all applicable laws and regulations. The internal control structure includes the policies and procedures used by district staff, accounting and information systems, the work environment and the professionalism of employees.

Education Code Section 42638 (b) states that if the county superintendent determines that there is evidence that fraud or misappropriation of funds has occurred, the county superintendent shall notify the governing board of the school district, the state controller, the Superintendent of Public Instruction, and the local district attorney.

Ineffective internal controls may include, but are not limited to, the following:

- Failure to segregate duties and responsibilities of authorization.
- Unrestricted access to assets or sensitive data (e.g. cash, fixed assets, personnel records).
- Not recording transactions, resulting in lack of accountability.
- Not reconciling assets with the appropriate records.
- Unauthorized transactions.
- Unimplemented controls because of unqualified personnel.
- Collusion among employees where little or no supervision exists.

The purpose of the audit report is to determine if sufficient documentation exists to further investigate the findings or if there is evidence of criminal activity that should be reported to the local district attorney's office.

In response to a formal written allegation, in December 2006, The Santa Clara County Office of Education requested that FCMAT conduct an extraordinary audit of Los Gatos

Union Elementary School District. FCMAT solicited the assistance of the investigative firm Kessler International. The audit focuses on an examination of alleged fraud, misappropriation of funds, or other illegal fiscal practices, as authorized by state Assembly Bill (AB) 139. The study agreement states that FCMAT will perform the following:

1. Review the procurement and inventory processes and practices of the district over a period of two fiscal years (2004-05 and 2005-06) for all fixed assets. Specific focus of the audit will concentrate on the procurement of equipment related to the technology department.
2. Review district policies and procedures related to public contract code sections 20111 and 22002 concerning bid limits for all capital projects funds. The review shall include an evaluation of independent contracts to determine whether district personnel violated the Public Contract Code.
3. Evaluate the district's policies and purchasing procedures to determine if conflicts of interest existed in the award of independent contracts by district personnel.
4. Conduct a review of the district's internal control process and procedures for absence tracking related to payroll and benefit irregularities for accrued vacation and sick leave.

The specific findings of the review for Los Gatos Union Elementary School District are contained on pages nine through 27 under Findings and Recommendations.

Study Team

The FCMAT study team was composed of the following members:

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Study Guidelines

Kessler International functioned as a subcontractor to conduct an in-depth audit to determine if any instances of fraud, misappropriation of funds or other illegal fiscal practices may have taken place in the Los Gatos Union Elementary School District in fiscal years 2004-05 and 2005-06. If fraud was determined to have occurred, the investigation of those areas could be extended to include two additional years.

Audit Findings Classifications

Each audit finding is classified as a material weakness, a reportable condition or an area for management improvement. These classifications are provided to assist the district in developing a corrective plan of action. The district's plan should first address the material weaknesses, then the reportable conditions, and finally the areas for management improvement.

Material Weakness
Material weaknesses are deficiencies in the district's internal controls that are so serious that errors or fraud may occur and not be detected in a timely manner by employees during the normal course of business. A material weakness may also be a violation of current laws or regulations. A material weakness is the most serious type of finding.

Reportable Condition
A reportable condition is a significant deficiency in the design or operation of the district's internal control processes that could adversely affect the district's ability to record, process, summarize and report financial data.

Management Improvement
A management improvement is not a material weakness or reportable condition, but provides suggestions for improving the district's operations to conform to industry best practices.

FCMAT representatives visited the district in February and March 2007 to conduct interviews, collect data and review documents. Specifically, FCMAT reviewed business records including board policies, regulations, manuals and financial reports secured from various district departments and from independent sources. The review process also included interviews with current and former district administrators, teachers and other employees to develop information concerning any alleged mismanagement or fraud during the past two fiscal years.

This report is the result of those activities and is divided into the following sections.

I. Executive Summary

II. Internal Controls, Fixed Assets and Inventory Control

III. Bidding Practices

IV. Conflicts of Interest

V. Payroll Irregularities and Absence Tracking

Executive Summary

FCMAT found that most personnel at the Los Gatos Union Elementary School District are dedicated and competent employees who perform critical work to ensure the education, security and well being of the district's students and assets.

While all employees in the organization have some responsibility for internal controls, the governing board, superintendent and upper management are ultimately responsible. These leaders must identify information and communicate it clearly and in a timely manner so that personnel can carry out their responsibilities. Every organization faces a variety of internal and external risks that must be identified, assessed and managed. During the course of the audit, FCMAT found significant material weaknesses in the district's internal controls related to inventory control and conflicts of interest, which indicated areas in which fraud and/or abuse occurred.

The district's administration reports that the district is working to establish stricter internal controls and business practices commonly used by local educational agencies.

Internal Controls, Fixed Assets and Inventory Control

FCMAT learned that over the past ten years a significant amount of technology equipment and other assets purchased by the district are unaccounted for through the inventory process. In addition, information provided indicates that between 1997 and the present the district has filed more than twenty complaints with the Los Gatos Police Department regarding the theft of computer-related equipment, with losses totaling approximately $288,000. Inventory shrinkage or loss of district assets were due to a combination of suspected thefts, administrative errors and miscommunication between the district and the contractor that performed the physical inventory.

Additional documentation indicates that administrative personnel did not follow established purchasing and inventory practices. In lieu of confirmation by physical inspection or receiving documents, the district paid invoices based on verbal confirmation that the equipment was received by district personnel. In many instances, serial numbers, model numbers and/or an adequate description were not provided on purchase orders and invoices submitted for payment.

Bidding Practices

FCMAT reviewed multiple contracts and change orders applicable to various construction projects and vendors and determined that a number of projects and change orders were not bid in accordance with provisions of the Public Contract Code. Internal control weaknesses included contract files lacking the proper information and documents identified as missing.

In addition, although district policies limit contract changes to no more than 10% of the original contract, numerous contract changes reviewed were significantly higher.

Conflicts of Interest

Personal relationships between district employees and vendors or consultants who do business with the district are described in this report. The resulting conflicts of interest are evidenced by contracts and invoices involving the district and an inspection company owned by a close friend of a district employee.

Payroll Irregularities

The leave reporting and tracking of administration employees is flawed and in some cases nonexistent. Days off taken by district administrative employees were not accounted for properly or could not be tracked appropriately.

Regular external audits are a strong deterrent to mismanagement and fraud, but they cannot serve as the only method of ensuring accountability. It is imperative that additional resources be dedicated to reviewing the documentation and allegations disclosed during the audit process so that additional documentation can be developed to hold the responsible parties accountable, restore the diminished morale of district personnel and re-establish the community's confidence related to the events recorded in this report.

Findings and Recommendations

Internal Controls, Fixed Assets and Inventory Control

Legal Provisions

Generally Accepted Accounting Principles (GAAP) require school districts to maintain a list of all fixed assets (land, building and equipment) for accountability. Education Code section 35168 requires that the governing board establish and maintain a historical record of all items of equipment including the cost, date of acquisition, location of use, and time and method of disposal.

Title 34 of the Code of Federal Regulations, Part 80.32, requires the district to maintain a record of all equipment purchased with federal funds. The district is also required to perform a physical inventory of property purchased with federal funds every two years and reconcile the physical inventory to the property records at least every two years.

Definition of Internal Controls

A system of internal controls consists of policies and procedures designed to provide management with reasonable assurance that the school district achieves its objectives and goals. Traditionally referred to as hard controls, these include segregation of duties, limiting access to cash, management review and approval, and reconciliations. Other types of internal controls include soft controls such as management tone, performance evaluations, training programs, and maintaining established policies, procedures and standards of conduct. The internal control environment also includes the integrity, ethical values and competence of personnel; the philosophy and operating style of management; the way management assigns authority and responsibility and organizes and develops its people; and the attention and direction provided by the governing board and executive management.

Effective Internal controls are designed to ensure the following:

- Effectiveness and efficiency of operations.
- Reliability of financial reporting.
- Compliance with applicable laws and regulations.

Internal controls can provide only reasonable assurance, not absolute assurance, that the district will be successful in achieving its goals and objectives.

District Responsibilities

The district is responsible for maintaining an accounting system to record acquisitions, identify how and where property is used, and note its condition and disposition when it is no longer useful. This documentation is valuable for evaluating the potential serviceability and longevity of future purchases. Shrinkage or theft from the district's warehouse or inventory storage area can significantly reduce the district's ability to meet demands from school sites. Implementing an inventory tracking system, performing frequent and unscheduled inventory audits and limiting access to storage areas are some of the best defenses against loss of assets.

An important function of the governing board is to clearly delegate responsibility for the tracking and care of district property. Procedure 410 of the *California School Accounting Manual* outlines procedures for conducting a physical inventory of property and equipment. Capital assets consist of property and equipment of material value that have an initial useful life extending beyond a single financial reporting period. Examples include computers, office furniture, vehicles and machinery.

Procedure 430 of the *California School Accounting Manual* provides recommendations for recordkeeping for capital assets. These are in addition to the inventory requirements of Education Code section 35168, which are necessary to comply with generally accepted accounting principals (GAAP), and the requirements of federal funding agencies.

To establish the proper internal control processes, an inventory should be taken at least annually. Allowances must be made for overages and shortages of school property as indicated by the physical inventory.

The *California School Accounting Manual*, Procedure 330, defines the following areas for which school districts are required to record capital outlay expenditures: equipment; equipment replacement; books and media for new school libraries or major expansion of school libraries; buildings and improvement of buildings; and land and land improvements. The recommendations for permanent property records are minimum standards that meet legal requirements and comply with commonly accepted property accounting practices.

District Practice

The district's governing board currently assigns responsibility for district property to the district's administrative staff. Based on the district's past performance and history of lost equipment, FCMAT believes that the responsibility of protecting the property in use at each district facility would be better given to the district site administrators or designated school site staff members.

Assets and Inventory Control

No single person or department should be able to place orders or secure contracts for goods and services, prepare receiving or completion documents and verify payments. These functions are considered incompatible because an employee could create a fictitious order, resulting in a payment. The concept of separating incompatible functions is called segregation of duties and is considered a primary deterrent to fraud and abuse.

FCMAT learned that over the past ten years a significant amount of technology equipment and other assets purchased by the district were not accounted for in the district's inventory process. Information also indicated that the district has filed more than 20 complaints with the Los Gatos Police Department between 1997 and the present regarding the theft of computer equipment, with losses totaling approximately $288,000. These losses include specific claims in excess of $200,000, $30,000 and $15,000, respectively. The latest claim of $200,000 in August of 2006 has not been submitted to the district's insurance provider.

During FCMAT's initial discussions with district representatives, inventory documentation was provided indicating that $281,597.11 of computer-related equipment, consisting of Cisco switches, routers and Apple Macintosh computers, was not accounted for between fiscal years 2004-05 and 2005-06 (see Appendix A). This documentation was produced from a review of purchase orders and a comparison of those purchase orders to the 2006 inventory completed by the district's outside consultant. According to documentation and interviews with district staff, equipment disappeared shortly after many of the district's purchases were made and was not included on the inventory reports. FCMAT found serious deficiencies in the district's internal control processes related to inventory control and the purchase of technology equipment.

It was reported in interviews that technology equipment was purchased by the district and delivered to a district information technology department (IT) employee, who had the authority to approve the payment to the vendor.

No documented records are available to determine whether a large amount of inventory was ever received. This consists of an additional $54,677, for a total loss over a two year period of $336,274.11 (see Appendix B). Interviews indicated that employees in the district's business office were instructed to pay invoices based on verbal approval that the equipment had been delivered. The district was unable to produce any proof of delivery such as reports or vendor records indicating when or to whom the equipment was delivered. The lack of specific records and serial numbers significantly impedes the ability to track and monitor equipment.

2005-06 Physical Inventory

The district provided FCMAT with multiple reports prepared by an outside inventory consultant. The consultant's report for the 2005-06 fiscal year indicates that a total of $271,374.83 of technology equipment and other equipment assets were not accounted for through existing inventory practices (see Appendix C). FCMAT noted that this amount is clearly understated because the acquisition cost of numerous assets was listed as $0 or $1 when the value was unknown. The district did not write off or delete any assets missing from the 2004-05 physical inventory, so items were carried forward to the 2005-06 fiscal year. Upon the completion of this audit, district staff will need to prepare for the 2006-07 final inventory by adjusting the physical inventory for items that are not accounted for.

2006-07 Physical Inventory

According to minutes from a report made to the district's budget advisory committee, the latest partial inventory completed through February for the 2006-07 fiscal year indicates no variances. The report made to the budget advisory committee was a sampling of current requisitions and purchase orders from July 1, 2006 through February 2007 and does not include the total inventory (see Appendix D). A reorganization of the information technology (IT) department and a heightened awareness of losses has resulted in recent improvements in tracking and recording district assets.

The inventory was completed only after the district's contracted vendors conducted multiple re-counts of assets. In some cases assets were not removed from boxes, did not have visible inventory tags or had to be located by district personnel. These issues are not uncommon in the inventory of fixed assets because of the many variables that can exist when valuing total inventory. For example, items that were previously included in the inventory may have been removed for surplus, decreased below the $500 asset value threshold, or not located.

A variety of documentation, including reports to the local police department and insurance claims, indicates that both the current and past district administrations were aware of missing technology equipment for approximately than 10 years.

The district has been losing expensive technology equipment for approximately 10 years. The responsibility for verifying the receipt of and accounting for hundreds of thousands of dollars in equipment was left to a single employee, creating a serous material weakness in the district's internal control processes for tracking assets. The Los Gatos Police Department is continuing to investigate the district's numerous complaints of theft or missing equipment.

The first step in creating a loss prevention program is acknowledging that employee theft is a real issue. Implementing a loss prevention program soon after detecting losses can prevent further losses, increase productivity and improve employee morale. Whenever activity such as the alleged theft of district equipment continues over a long period, employee morale can be negatively affected by the lack of corrective action.

Surplus Inventory

Multiple employees interviewed indicated that the district has not sold any surplus technology equipment in the past. The district informed FCMAT that following the most recent inventory in 2007 the district planned to sell certain technology equipment. The district recently sold 167 Apple computers to the Live Oak School District for $1 each. Inventory records indicate that the date of purchase and cost may have warranted a higher dollar value or a use other than surplus. The inventory records provided to FCMAT indicate that this equipment ranged from three to eight years old.

An effective inventory system requires that records be maintained regarding the disposition of school property and equipment. A capital outlay disposition request form should be completed whenever there is a change in the disposition of school property or equipment (see Appendix E for a sample form). The district currently uses a series of excel spreadsheets that do not adequately track additions, deletions and surpluses of assets.

To enable the maximum use of school property and equipment, districts often make interdepartmental transfers or loans. To record this, districts often use a disposition request form that typically includes validation of the property identity, the transaction date, and the location and signatures of the releasing and receiving employees.

The capital property inventory should be updated if an item is lost, stolen or identified as surplus. A record can be maintained using the capital outlay disposition request form. An analysis of the circumstances of the loss is typically required, as is certification that the designated administrative officer has reviewed the loss. After the analysis and certification, the removal of the item from accountability can be presented to the governing board for approval. Property that has reached the end of its useful life should be accounted for and recorded on a form such as the capital outlay disposition request form. The process can be initiated with a signed statement from a designated employee giving the reason for retirement of property. Disposal and replacement of the property should follow established procedures, including an inventory record of the time and mode of disposal.

Property that is no longer worth $500 but is still in use may be removed from the inventory records. A signed statement by a designated employee specifying that the property's value has fallen below $500 can initiate a review for possible removal from inventory records.

District Inventory and Asset Practices

The district office, maintenance facilities and information technology departments were reviewed to determine the district's practices for inventory control and equipment storage. Various equipment, some of which the district considers to be surplus, is stored in large boxes or stored outside and exposed to environmental deterioration. Photographs of the surplus equipment follow:

Use of Local Bond Funds

Invoices related to the purchase of technology equipment valued at approximately $743,00 show that local bond funds have been used for purposes that may not be stipulated in the ballot language. Because of this finding, FCMAT reviewed all expenses related to the use of bond funds for technology-related equipment and projects and found that they have been used for purposes that may be inappropriate.

The official ballot, dated June 5, 2001, states the following:

> To renovate 40-50 year old neighborhood schools, improve student safety conditions, relieve classroom overcrowding and qualify for State matching funds, shall the Los Gatos Union Elementary School District, with annual audits/citizen oversight, replace leaking roofs, fix bathrooms and replace aging plumbing, upgrade electrical wiring to accommodate technology, renovate science labs and libraries, modernize school facilities, acquire/construct classrooms, replace aging ventilation systems, remove asbestos, and improve school sites by issuing $91 million of bonds, at legal interest rates?

A portion of the district's $91 million in bond funds was used to purchase technology equipment as shown in the following:

Project/Vendor	Total Expenditures
VOIP Project	$250,734
CDW	$186,863
Totally Networked	$302,451
Apple Computer	$3,501
Total	**$743,549**

In interviews, district personnel indicated that the district was aware that these funds were being used to purchase technology equipment and that the business office has made transfers of the purchase orders to other funds. Corrections have been made based on the information contained in Appendix G; however, the majority of items in question are still outstanding and should be reviewed. The above list provides a summary of the vendors and dollar amounts reviewed. The district indicated that once they became aware of inappropriate charges, they began to make the appropriate corrections, which the district plans to have completed by the close of the current year's books.

In addition, a percentage of salaries and benefits for employees in the technology and food service departments was charged to the bond fund. This finding indicates a serious material weakness in the district's internal control processes as they relate to the effectiveness and efficiency of operations, the reliability of financial reporting and compliance with applicable laws and regulations.

Recommendations

The district should

1. Identify and establish a record of property at the time of acquisition, and physically inventory all equipment semi-annually thereafter. Each school should also maintain its own inventory and submit it to the district annually for reconciliation with the district's records. This process will provide the district with the proper segregation of duties for internal controls. The inventory should include a record of the following, at a minimum:
   a. The item description and asset code in the nomenclature list.
   b. A sequential numbering of each piece of equipment using a district identification number. Decals, fiber tags, or other means of permanent marking should be used. The inventory tags should be placed in a standard location on each item to facilitate physical inventory.
   c. A record of the manufacturer's identification number for each item that has such a number.
   d. The actual cost and current market value for all items currently valued at $500 and above. Actual cost should include invoice cost paid by the district, including any sales tax, shipping, handling and installation costs. A reasonable cost estimate may be used if the actual cost is unknown. The governing board should approve the fair market value of donated items as of the date of acquisition (see also Procedure 430 of the *California School Accounting Manual*).
   e. The date of acquisition and the estimated date and mode of disposal.
   f. The current location where each item will be used.
2. Assign each item of equipment to the custody of an individual. Each school principal should be responsible for all equipment at his or her school. The equipment records required by law may also be expanded to include information such as maintenance requirements and replacement schedules [EC section 35168; CCR 16023(d), 59023(e)].
3. If an item was purchased with discounts from the Schools and Libraries Universal Service Support Mechanism (E-rate program), this information should be included in the inventory records along with other recommended data.

   For E-rate equipment and components of supported internal connection services, districts must retain asset and inventory records sufficient to verify the location of the equipment for a minimum of five years after purchase. To prevent audit issues, records should include the make, model, serial number, physical location, delivery and/or installation date(s), funding request letter, customer bill reference number(s), pre-discount cost, non-discount portion, and reference number (e.g., check number) of the payment of the non-discount portion.

4. Develop a capital outlay disposition request form and complete the form whenever there is a change in the disposition of school property or equipment. A sample form is provided in Appendix E.
5. Implement stricter oversight of the purchase and inventory of capital equipment, including semi-annual physical inventories, to address the audit findings in this area. This practice should continue until the district can demonstrate that variances from the physical inventory process do not exceed a specified value or percentage threshold established by the governing board.
6. Consider purchasing computer theft recovery, data protection and secure asset tracking software to enable accurate and secure tracking of computer assets.
7. Consider creating a Web page form or telephone hotline for employees to contact the district regarding any suspicious activity. A sample form is provided in Appendix F.
8. Review purchase orders and corresponding equipment in the amount of $54,677 that were purchased and not included in the inventory. At a minimum, the district should contact all vendors and request proof of delivery with corresponding serial numbers and, if necessary, file police and insurance reports.
9. Request a written legal opinion from bond counsel regarding the use of bond funds to purchase technology equipment and pay technology-related salaries and benefits.

Bidding Practices

Legal Provisions

Public Contract Code sections 20111 and 22002 require school districts to bid and award to the lowest responsible bidder any contract for $15,000 or more for the construction, reconstruction, erection, renovation, alteration, improvement, demolition, and repair of publicly owned, leased or operated facilities.

Public Contract Code section 20116 prohibits splitting or separating into smaller work orders or projects any work, project, service or purchase for the purpose of evading the law requiring competitive bidding.

District Contract Processes

During the audit, it was alleged that contracts are not bid in compliance with Public Contract Code sections 20111 and 22002. In addition, some documents were missing and some contract files did not contain the required information. A review of contracts and change orders applicable to various construction projects and vendors indicated that certain projects and change orders were not bid in accordance with provisions of the Public Contract Code. In many instances the contract was signed, and in some cases work was begun, before the contract was approved by the governing board.

No documentation or evidence could be produced indicating that the contracts listed in Table 1 were bid in accordance with the provisions of the Public Contract Code.

Table 1: Contracts not in accordance with Public Contract Code

Contract No.	Issued To	Amount	Notes
007094	Playgrounds Unlimited	$19,390.40	This contract lists the compensation to be a flat rate of $17,390.40; however, the budget code area indicates the amount to be $19,390.40. In addition, a change order for this contract in the amount of $5,923, or 31% of the original contract price, was issued on January 16, 2007
007661	Lowery Construction Engineering	$34,460.02	Approved August 1, 2006.
006157	Central Coating Company, Inc.	$68,300	Approved April 10, 2006. This contract was treated as a purchase order.
147	O'Grady Paving, Inc.	$34,800	This contract was for paving the maintenance yard parking lot. The contract indicates that the work was performed from April 18 through May 30, 2005. The contract was not signed until early May 2005.

Change Orders

A sampling of change orders revealed several instances when change orders in excess of 10% of the original contract value were issued for construction contracts or professional services and were not bid. According to Article 3 of the district's policy and procedures manual, the following procedures have been put in place regarding change orders:

> A school district does not have to secure bids if the cost of changing a contract does not exceed the greatest of:
>
> 1. $15,000 if work is to be done by a private contractor;
> 2. $7,500 if work is to be done by day labor or force account;
> 3. $56,900 if supplies are to be furnished, sold, or leased; and
> 4. 10% of the original contract price.

Table 2 contains a summary of the change orders reviewed during the audit.

Table 2: Summary of Change Orders Reviewed

CONTRACT NUMBER	VENDOR	CONTRACT AMOUNT	CHANGE ORDER(S)	PERCENTAGE OF CHANGE
22	Van Anna Kober	$20,000.00	$4,650.00	23%
10	Syserco Inc.	$246,800.00	$29,999.64	12%
136	Leadership Connection	$10,000.00	$8,300.00	83%
43	Ludlow Inspection Service	$9,787.50	$6,560.00	67%
89	Ludlow Inspection Service	$385,184.00	$77,582.00	20%
23	Lorenzo Smith	$41,000.00	$25,000.00	61%
7	Andrea Butler	$5,000.00	$1,000.00	20%
4	HP Inspections	$50,000.00	$11,795.50	24%
6128	Golden State Labor Compliance	$53,997.00	$21,359.00	40%
6011	Syserco Inc.	$15,900.00	$6,200.00	39%
6127	Golden State Labor Compliance	$66,702.00	$25,526.00	38%

The limited documentation reviewed and information obtained during the audit indicates that some contracts were not bid as required by Public Contract Code sections 20111(a)(b) and 22002(c). In addition, several change orders were not bid in accordance with the policies specified in the district's policy and procedures manual.

No single person or department should be able to place orders or secure contracts for goods and services, prepare receiving or completion documents and verify payments. These functions are considered incompatible because an employee could create a fictitious contract resulting in a payment. Segregating these functions and duties is a primary deterrent to fraud and abuse.

A review of the district's contracts, bids and change orders found a serious material weakness in the district's internal control processes related to the effectiveness and efficiency of operations, the reliability of financial reporting, and compliance with applicable laws and regulations.

Recommendations

The district should:

1. Develop and implement more stringent oversight regarding the bidding and hiring of vendors and contractors, and ensure that existing district guidelines for changes to contracts are adhered to.
2. Use these findings as the basis for additional audit work applicable to construction costs and contracts with vendors.
3. Ensure that all purchase orders or contracts for work to be performed are in compliance with the Public Contract Code and are reviewed and approved by the district's chief financial officer to provide segregation of duties for proper internal controls.

Conflicts of Interest

Legal Provisions

Under certain circumstances, public employees are legally required to disqualify themselves from making, participating in or attempting to influence governmental decisions that will affect their economic interests.

The Fair Political Practices Act requires every state and local government agency to adopt a unique conflict-of-interest code. The code lists each position filled by individuals who make or participate in making governmental decisions that could affect their personal economic interests. The code also requires individuals holding those positions to periodically file Form 700 disclosing certain personal economic interests as determined by the code's disclosure categories. These individuals are called designated employees or code filers.

A conflict of interest is a situation in which someone in a position of trust, such as a school official, has a competing professional or personal interest, which can make it difficult to fulfill his or her duties impartially. A conflict of interest can create an appearance of impropriety that can undermine confidence in the district's transactions. A conflict of interest exists even if no unethical or improper act results from it.

Employees with broad decision making authority must disclose more interests than those in positions with limited discretionary authority. For example, an employee may be required to disclose only investments and business positions or income from businesses, or may not be required to disclose real property interests. In addition, certain consultants to public agencies may qualify as public officials because they make, participate in making, or act in a staff capacity for, governmental decisions.

One form of conflict of interest includes family interests, in which a spouse, child or other close relative is employed or applies for employment, or where goods or services are purchased from a relative or a firm controlled by a relative. For this reason, many employment applications ask if a potential applicant is related to a current district employee. If this is the case, the relative can then recuse themselves from any hiring decisions.

Employees with a conflict of interest are expected to recuse themselves from decisions where such a conflict exists. The requirement for recusal varies depending on the circumstance and profession and is determined by common sense ethics, codified ethics or statute. For example, if the governing board of a government agency is considering hiring a consulting firm and a partner of one of the firms being considered is a close relative of one of the board members, then that board member should not vote on which firm is to be selected. In addition, to minimize any conflict, that board member should not participate in any way in the decision, including discussions.

Disclosure alone is often not sufficient to avoid conflicts of interest because it does not eliminate the risk of bias, the temptation for irresponsible conduct, the public and regulatory concerns about the possibility of misconduct, or the appearance of impropriety. A process that requires additional checks and balances, such as additional reviewers, can often prevent conflicts of interest. At every step in the process, attempts should be made to isolate individuals who have a conflict of interest from all decision making functions.

District Conflicts of Interest

FCMAT reviewed documentation alleging that certain district employees have improper relationships with vendors or consultants, resulting in a conflict of interest. Many of the allegations involved key district employees with significant responsibilities and job functions.

During interviews, it was alleged and documentation was provided indicating that an employee of the district's facilities department and a local vendor who contracts with the district for construction services may have violated specific provisions of the California Fair Political Practices Act. Specifically, allegations were made that a district facilities department employee has a family member working with the contractor or vendor of record, creating a direct conflict of interest. The contractor has served as the Division of the State Architect Inspector of Record on a majority of the district's construction projects. The contractor hired this family member to serve as an assistant inspector on several district construction projects.

A review of the contracts, invoices and inspection reports associated with the inspection service indicated that the inspection service received approximately $1.4 million from July 2003 through March 2007. The vendor bills the district based on a percentage of the work completed, with a "not to exceed" clause, despite the fact that the base price in the contractor's proposal is considerably lower in most cases. The vendor's bills lacked any specificity regarding the work performed, the days worked, or the hours spent. In addition, the district and the district's facilities employees were either unable or unwilling to provide a job log as required by statute. Copies of all time logs were requested twice by the facility modernization project coordinator; however, the contractor refused to provide them for review.

Every invoice reviewed applicable to the inspection service included a notation to "please rush" the payment. Invoices are submitted in the middle of the month prior to the completion of the work. Business office personnel indicated that they received instructions from the facilities department to pay these invoices immediately; the reason given was that the district is a small district and has the ability to prepay this contractor. The district's business office also receives frequent calls from the contractor to expedite payments.

Based on the information reviewed applicable to the inspection service, FCMAT has concerns regarding the personnel used to inspect the projects and the time spent and billed for by the contractor. Documentation includes invoices for two overlapping projects, and FCMAT found that the inspector describes his work as "full time T-24 required project inspections, daily reports, semi-monthly reports, RFI review and meeting."

A review of the inspection reports submitted to the district by the inspection service indicates that a company named TLC Construction was a subcontractor/general contractor for the Daves Avenue project, performing exterior wood trim installations. Documentation indicates that the inspection service contractor was inspecting work performed by a company that is owned by a family member. Discussion with personnel at the Division of State Architects has confirmed that this is a clear conflict of interest which should be referred to the appropriate legal authorities and that a new inspection of the work should be performed. The district reported that it received conflicting information from a local representative of the Division of State Architects stating that a conflict of interest did not exist. Written documentation should be requested from the Division of State Architects to validate whether or not a conflict of interest exists in this type of working relationship.

In addition, documentation secured from the general contractor for the Daves Avenue project indicates that Tristan Ludlow Construction, a company owned by the son of the inspection service contractor, was also paid to provide rough carpentry work. The documentation provided indicates that the general contractor paid Tristan Ludlow Construction $204,230 for this work.

In addition, a company called Escape Group was formed with the intent to perform work and is owned by both a district facilities department employee and the inspection service contractor. A review of the district facilities department employee's California Form 700 found no evidence that this employee reported any association or business with the inspection service contractor. Although the aforementioned individuals formed this relationship, FCMAT found no business activity had been performed by Escape Group.

Facilities department employees indicated that the Inspector of Record is paid a lump sum flat rate for all services performed. When asked whether the contracts were ever put out to bid, the response was no. The facilities department also confirmed that a family member of a district employee is employed by the inspection service. When asked why the district does not have logs of the inspection service contractor's time spent on the job, the facilities department employee stated that he has never questioned any of the invoices or supplemental documents provided by the inspection service.

To meet visibility mitigation requirements of the City of Monte Sereno, Tristan Ludlow Construction, a company owned by the son of the inspection service contractor, was contracted by the district in the amount of $8,500 to install a trellis on the side of the Daves Avenue School. Although FCMAT reviewed multiple bids, including a bid in excess of $20,000, FCMAT has concerns regarding the amount paid for the work, which is depicted in the following photographs.

Based on a review of documentation applicable to conflicts of interest and district contracts, FCMAT found a serious material weakness in the district's internal control processes related to the effectiveness and efficiency of operations, the reliability of financial reporting and compliance with applicable laws and regulations.

Recommendation

The district should:

1. Ensure that the district's governing board and administration conduct an in-depth review of the district's conflict of interest policies and of Forms 700 filed by employees.
2. Ensure that the district's administration and designated employees complete ethics training regarding the roles and responsibilities of public officials as related to conflicts of interest and the Fair Political Practices Act.
3. Revisit its agreement with the current Inspector of Record and competitively bid future projects.

Payroll Irregularities and Absence Tracking

To track absences, the district uses the Substitute Employee Management System (SEMS), which is not interfaced with the district's financial system. The district has not implemented the Quintessential School System (QSS) position control and absence tracking module. The district reported that all employee leave (sick leave and vacation) is tracked using SEMS, then reviewed by the district office. Table 2 shows the district's total accrued liability for compensated absences (vacation only) as indicated in the district's independent audit.

Table 2: Total Accrued Liability for Compensated Absences (vacation only)

Fiscal Year	Certificated Management	Classified & Management	Total
2004-05	$54,800	$59,028	$113,828
2005-06	$11,725*	$42,854	$54,579

*One component of the decrease in the certificated management classification from 2004-05 to 2005-06 was a large payment of accrued vacation to a retiring employee.

FCMAT reviewed allegations that certain administrative personnel frequently take vacations, long weekends, and leave early from work, resulting in substantial abuse of allotted leave time.

According to the district's personnel department, employees in this classification use a positive work year calendar, which records official time and tracks the attendance of individual employees. The district indicated that it requires each employee to fill out a positive work year calendar indicating all leave and days worked. The personnel department staff track leave using FileMaker, a database application. According to district personnel, administrators are required to work 225 days per year and each employee is entitled to 23 vacation days; 13 holidays; and 12 sick days, which include personal necessity days and three personal days.

Multiple requests were made for copies of all positive work year calendars for fiscal years 2003-04 through 2006-07 for several employees. Many of the positive work year calendars for 2003-04 and 2005-06 were missing and could not be located.

Copies of the confirmed personnel leave balance worksheets for seven employees for 2004-05, 2005-06 and 2006-07 were reviewed. These documents list the vacation days, sick days, personal days and personal necessity days used by the employee. According to documents received from the district's personnel department, personal necessity leave can be taken from the individual's sick leave balance.

FCMAT also requested copies of the positive work year calendars from 2004-05 and 2005-06 and the confirmed personnel leave balance worksheets for six other district employees. Because a number of the positive work year calendars were missing from the employees' personnel files, FCMAT was able to review only a sampling of these documents. FCMAT found discrepancies between the information in some of the personnel leave balance worksheets and the corresponding positive work year calendars.

Based on the information provided, the finding regarding payroll irregularities and leave tracking should be classified as a reportable condition. This finding identifies a significant deficiency in the design or operation of the district's internal control processes that could adversely affect the district's ability to record, process, summarize and report financial data.

Recommendations

The district should:

1. Conduct a complete reconciliation of all leave used by administrative personnel to determine the exact dates that employees used approved leave during the past two fiscal years.

Appendices

Appendix A:

Inventory Documentation indicating that computer-related equipment, consisting of Cisco switches, routers and apple Macintosh computers, was not accounted for

FY 04/05-FY 05/06					
Vendors	**Totally Networked (only CISCO products)**				
Date Paid	**Warrant**	**Item**	**Price**	**Quantity**	**Amount**
8/5/2004	92135458	CISCO 2950-24	1,677.88	2	3,355.75
		CISCO 2950-24	1,786.13	8	14,289.00
9/24/2004	92152133	Catalyst 4000-Fisher	3,296.21	1	3,296.21
		Catalyst 4000 Ethernet	2,110.88	1	2,110.88
9/30/2004	92154272	CISCO 2950-48	3,355.75	6	20,134.50
11/30/2004	92177350	CISCO 2950-48-Fisher	3,355.75	3	10,067.25
		CISCO 2950-24	1,786.13	8	14,289.00
9/7/2004	92145254	CISCO 2950-48	3,572.25	1	3,572.25
		CISCO 2950-24	1,840.25	1	1,840.25
		CISCO 3740	10,500.25	1	10,500.25
		CISCO 4 Port Network Module	2,543.88	1	2,543.88
		CISCO GB NM	3,680.50	1	3,680.50
		CISCO 4006	8,768.25	1	8,768.25
		CISCO 2950-24	1,786.13	12	21,433.50
		CISCO 2950-24	1,786.13	10	17,861.25
2/4/2005	92201463	CISCO 2950-48	3,572.25	6	21,433.50
		CISCO 2950-48	1,786.13	4	7,144.50
6/27/2005	92599420	CISCO 2950-48	3,072.14	2	6,144.27
12/8/2004	92181070	CISCO 2950-48	3,572.25	3	10,716.75
		CISCO 4000-Van Meter	2,219.13	1	2,219.13
		CISCO 2950-48	3,752.67	1	3,752.67
		CISCO 2950-24	3,752.67	1	3,752.67
		CISCO-4000-Fisher	3,752.67	1	3,752.67
12/16/2005	92661457	Smart UPS	1,515.50	1	1,515.50
7/19/2006	92740303	CISCO 3560-48	4,600.63	1	4,600.63
Total				78	202,774.99

Vendors	SBC (only CISCO Products)				
Date Paid	**Warrant**	**Item**	**Price**	**Quantity**	**Amount**
3/23/2005	92219230	CISCO 2950 - 48	2,741.95	6	16,451.70
		CISCO 2950 - 24	1,521.95	4	6,087.80
6/14/2005	92252907	CISCO 1841	850.00	1	850.00
		CISCO 2950 - 48	2,741.95	4	10,967.80
		CISCO 2950 - 24	1,521.95	1	1,521.95
Total				16	35,879.25
Vendors	**CDW**				
Date Paid	**Warrant**	**Item**	**Price**	**Quantity**	**Amount**
8/23/2005	92615753	CISCO RJ48 Multiflx	1,299.00	5	6,495.00
		CISCO 3560-48	4,218.50	1	4,218.50
		CISCO 3560 - 24	2,464.85	4	9,859.41
		CISCO 3750-12	7,787.51	1	7,787.51
		CISCO 2821voice boundle	3,504.05	1	3,504.05
		CISCO 2600/3700-64	2,078.40	1	2,078.40
				13	33,942.87
There were about 6 G5 missing. By using average cost of G5, the estimatede cost is about 9K for 6 G5s.					
Grand Total					**281,597.11**
Please note: This represents the sample only. The samples are for CISCO switches & G5. Other technology equipment was missing such as projectors, emac, imac……					
case # 06-1942, per SBG 8/31/06					

Appendix B:

Los Gatos Union Elementary School District, Technology Transactions for Fiscal Years 2004-05 through 2005-06

Los Gatos Union School District Fiscal Year 04/05 -05/06 Transactions								
					(Tax, Shipping are not included)			
Paid Date	**Pay Amount**	**PO #**	**Units**	**Description**	**Unit Price**	**Lost (in #)**	**Lost amount**	**Note**
7/22/2004	2,273.25	500037	1	POWER G4	1,401			
9/16/2004	3,241.01	500159	3	EMAC	2,448			
9/21/2004	40,548.25	500100	1	PB G4	1,951	1	1,951	W84290E4QW2-missing
			30	EMAC	816	20	16,320	G84314V2QJB, G84348AQQJB,
								G84348B8QJB, G84348ERQJB
								G84348GQQJB, G84348GTQJB
								G84348GYQJB, G84348JXQJB
								G843530WQJB, G8435310QJB
								G843532XQJB, G843535YQJB
								G843535ZQJB, G8435362QJB,
								G8435366QJB, G843536GQJB
								G8435373QJB, G843537TQJB
								G8435387QJB,G84353A6QJB
9/24/2004	605.12	500292	1	HP LASERJET	559			
10/7/2004	2,339.28	500249	1	IMG5	2,161			
11/3/2004	2,858.88	500312	1	IMAC	1,401			
		500389	1	EMAC	861			

Paid Date	Pay Amount	PO #	Units	Description	Unit Price	Lost (in #)	Lost amount	Note
11/4/2004	8,327.68	500368	8	EMAC	625			
			4	EMAC	649			
11/30/2004	1,370.45	500457	1	IMAC	1,266			
12/13/2004	1,370.45	500468	1	IMAC	1,266			
1/3/2005	17,168.47	500467	10	EMAC	716			
			2	EMAC	861			
			1	HP COLOR LASERJET	1,599			
			1	HP LASERJET	899			
			1	EMAC	932			
			4	EMAC	887			
1/21/2005	30,112.88	500617	1	HP COLOR LASERJET	899			
			1	HP LASERJET	1,325			
			31	EMAC, $772.93/unit	773	2	1,546	G84477HVQJB, G8447969QJB-missing
			1	IMAC G5	1,389	1	1,389	QP44905HPNY- missing
1/26/2005	2,332.79	500585	1	1.8 DPG5	2,155	1	2,155	G8450175QPQ-missing
3/30/2005	735.02	500837	1	HP COLOR LASERJET	679			
4/28/2005	1,192.81	501127	1	HP LASERJET	899			
5/5/2005	11,790.42	501092	1	IBOOK	1,334			
		501116	1	EMAC	861			
		501158	10	EMAC	861			
5/25/2005	2,775.53	500985	1	1.8 DPG5	2,564	1	2,564	G851026BQPQ-missing

Paid Date	Pay Amount	PO #	Units	Description	Unit Price	Lost (in #)	Lost amount	Note
6/1/2005	1,097.67	501284	1	MAC MINI	624			
6/2/2005	2,430.15	500956	1	IBOOK	1,266			
		500957	1	EMAC	966			
6/16/2005	3,061.31	501218	1	HP LOLOR LASWEJET	1,599			
			1	HP LASERJET	1,299			
6/22/2005	1,305.92	501358	1	IMAC G5	1,199	1	1,199	W852076CSDX-missing
6/27/2005	2,682.37	501369	1	IBOOK	1,266			
		501381	1	IMAC G5	1,199			used GO Bond $, it violates GO bond language.
FY 05/06								
7/12/2005	615.94	Dir Pay	1	MAC MINI	569			
7/19/2005	1,305.92	Dir. Pay	1	no record found (DJ & BB sign off)	1,306	1	1,306	No Record
				Do not know what was this.				

Paid Date	Pay Amount	PO #	Units	Description	Unit Price	Lost (in #)	Lost amount	Note
8/23/2005	56,519.13	600067	30	IMAC G5	1,165	3	3,495	W85300BXSDX, W85300E3SDX
								W85300FJSDX
			15	EMAC	772	10	7,720	G8523DU0TDP, G8523DUATDP
								G8523E0MTDP, G8523FCLTDP
								G8523FKLTDP, G8523FNETDP
								G8523DQFTDP, G8523DU0TDP
								G8523FG2TDP, G8523E0XTDP
			3	EPSON 81 P PROJECTOR	1,360	1	1,360	F38G561829F-missing
10/7/2005	71,916.23	600044	30	IMACG5	1,157	4	4,628	W852215NSDX, W85221TBSDX
			27	EMAC	766			W8523001SDX, W8523009SDX
			1	IMACG5	1,812			
10/11/2005	3,470.02	600018	4	EMAC	794			
10/19/2005	891.32	600230	1	EMAC	816	1	816	G85169XRQJB-missing
11/22/2005	1,735.02	600376	1	EMAC	794	1	794	YM5301NWTDP-missing
			1	EMAC	794			(ordered 2, received 1 by warehouse, lost 1, paid for 2)
								I wondered where did the other one ship to??????)
12/21/2005	9,190.90	600254	2	PBG4,	1,799	1	1,799	W85361WYRG3 -missing
			2	IMACG5	1,799			
			1	IBOOK	1109			

Paid Date	Pay Amount	PO #	Units	Description	Unit Price	Lost (in #)	Lost amount	Note
12/8/2005	4,902.18	600352	1	EMAC	794			
		600356	2	IMAC G5	1,199			
		600419	1	EMAC	794			
1/12/2006	5,474.36	600439	8	EMAC	601			
1/20/2006	36,741.90	600677	30	IMAC G5	1,124	1	1,124	W85501WXTAQ
2/15/2006	3,225.83	600894	3	EMAC	794			
3/2/2006	2,833.29	600526	1	IBOOK	949			
3/21/2006	2,573.53	600794	1	MBPRO	2,299			
4/17/2006	1,955.42	601082	1	MBPRO	1,799			
5/4/2006	1,206.49	601090	1	IBOOK	1,109			
5/12/2006	1,052.62	601027	1	EMAC	794			
5/24/2006	3,140.26	600895	1	IMAC	1,689			
		601279	1	No record at all	1,304	1	1,304	NO RECORD
6/14/2006	16,163.45	601307	1	SANYO XACTI VPC-HD1	800			
			1	FOCUS MX PRODV	2,500			
			2	APPLE 20 " PLAT PANEL	699	1	699	2A6130NBUFZ-missing
			1	PMG5	3,760			
			1	PMG5	3,760			
			1	CANON DIGITAL VIDE	2,599			
			1	MB 13/1.83 CTO WHITE	1,094			

Paid Date	Pay Amount	PO #	Units	Description	Unit Price	Lost (in #)	Lost amount	Note
6/27/2006	25,621.70	601373	1	XSWEVE G5	4,669			
6/28/2006	2,723.99	601250	1	MBPRO	2,509	1	2,509	W8619386TJ1-missing
TOTAL	**392,879.21**						**54,677**	

Appendix C:

Inventory Reports provided by the district and prepared by the district's outside inventory consultant for the 2005-06 fiscal year

Items not found

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Blossom Hill	23	03072	Art Cabinet			5/1/2000	1200		Portable/2-Door
Blossom Hill	29	05078	Art Cabinet			5/25/2000	1200		Portable/2-Door
Blossom Hill	29	05079	Art Cabinet			5/25/2000	1200		Portable/2-Door
Blossom Hill	29	05089	Art Cabinet			5/25/2000	1200		Portable/2-Door
Blossom Hill	29	05090	Art Cabinet			5/25/2000	1200		Portable/2-Door
Lexington	04	05328	Art Cabinet			7/1/1995	1600		8X2X3
Maint/Grounds	N/A	05856	Battery Backup	Tripp Lite	SmartPro 1500VA2URM	8/4/2005	529	9411ALCSM460400049	
Maint/Grounds	N/A	05862	Battery Backup	Tripp Lite	SmartPro 1500VA2URM	8/4/2005	529	9411ALCSM460400059	
Maint/Grounds	N/A	05866	Battery Backup	Tripp Lite	SmartPro 1500VA2URM	8/4/2005	529	9411ALCSM460400053	
Maint/Grounds	N/A	05873	Battery Backup	Tripp Lite	SmartPro 1500VA2URM	8/4/2005	529	9411ALCSM460400285	
Lexington	07	00658	Cabinet			5/27/2000	1200		Portable/2-Door
Fisher Middle	G02	03055	Camera	Canon	e0s	7/1/2002	500	1060439045	
Blossom Hill	Cafeteria	05134	Choral Riser	Wenger	024F806	7/1/2000	700		
Blossom Hill	Cafeteria	05135	Choral Riser	Wenger	024F806	7/1/2000	700		
Blossom Hill	Cafeteria	05136	Choral Riser	Wenger	024F806	7/1/2000	700		
Blossom Hill	Cafeteria	05137	Choral Riser	Wenger	024F806	7/1/2000	700		
Blossom Hill	Cafeteria	05138	Choral Riser	Wenger	024F806	7/1/2000	700		
Blossom Hill	Cafeteria	05139	Choral Riser	Wenger	024F806	7/1/2000	700		
Blossom Hill	Cafeteria	05140	Choral Riser	Wenger	024F806	7/1/2000	700		

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Van Meter	18	00462	Computer	Apple	iMac	7/1/2001	900	XB9140HXG3H	
Van Meter	06	00524	Computer	Apple	iMac	5/26/2000	900	RN1220BQKWG	
Van Meter	Computer Lab	00527	Computer	Apple	iMac	5/26/2000	900	YM209Z1XLRF	
Van Meter	K04	00572	Computer	Apple	iMac	5/25/2000	900	RN1220C4KWG	
Van Meter	Administration Office	00582	Computer	Apple	iMac	7/1/2001	900	RN135472LFC	
Van Meter	Administration Office	00583	Computer	Apple	iMac	7/1/2001	900	RN1350L5LFC	
Fisher Middle	B03	00726	Computer	Apple	iMac	5/26/1999	900	XB91060CEUL	
Fisher Middle	B03	00727	Computer	Apple	iMac	5/26/1999	900	XB91062UEUL	
Fisher Middle	B03	00728	Computer	Apple	iMac	5/26/1999	900	XB910648EUL	
Fisher Middle	B03	00729	Computer	Apple	iMac	5/26/1999	900	XB9105XTEUL	
Fisher Middle	B03	00730	Computer	Apple	iMac	5/26/1999	900	XA9005Y8EUL	
Fisher Middle	A104	00743	Computer	Apple	iMac	5/26/1999	900	XB91061EEUL	
Fisher Middle	A103	00750	Computer	Apple	iMac	5/26/1999	900	XB9105Y4EUL	
Fisher Middle	A105	00755	Computer	Apple	iMac	5/26/1999	900	XB9105YAEUL	
Fisher Middle	A105	00756	Computer	Apple	iMac	5/26/1999	900	XB9105YCEUL	
Fisher Middle	G02	00810	Computer	Apple	iMac	7/1/2001	900	YM0374TUJWQ	
Fisher Middle	G02	00816	Computer	Apple	iMac	7/1/2001	900	YM0472ZBJWQ	
Fisher Middle	A102	00855	Computer	Apple	iMac	5/26/1999	900	XB9105ZWEUL	
Fisher Middle	A103	00857	Computer	Apple	iMac	5/26/1999	900	XB9105W0EUL	
Fisher Middle	A213	00862	Computer	Apple	iMac	7/1/2001	900	XB9105YHEUL	
Fisher Middle	A208	00865	Computer	Apple	iMac	7/1/2001	900	XB91062KEUL	
Fisher Middle	A210	00867	Computer	Apple	iMac	7/1/2001	900	XB9104Z3EUL	
Fisher Middle	A103	00868	Computer	Apple	iMac	5/26/1999	900	XB91062SEUL	
Fisher Middle	A213	00870	Computer	Apple	iMac	7/1/2001	900	XB9105ZNEUL	
Fisher Middle	A203	00875	Computer	Apple	iMac	7/1/2001	900	XB910622EUL	
Fisher Middle	A104	00876	Computer	Apple	iMac	5/26/1999	900	XB9105UBEUL	

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Fisher Middle	A102	00894	Computer	Apple	iMac	5/26/1999	900	XB910637EUL	
Fisher Middle	Y07	00910	Computer	Apple	iMac	5/26/2000	900	XA011286J8B	
Fisher Middle	A213	00983	Computer	Apple	iMac	7/1/2001	900	XB91062XEUL	
Fisher Middle	A213	00985	Computer	Apple	iMac	7/1/2001	900	XB910603EUL	
Fisher Middle	Administration	00998	Computer	Apple	iMac	5/26/1999	900	XA834APRDFN	
Fisher Middle	A213	01075	Computer	Apple	iMac	7/1/2001	900	SG840EV1DFN	
Fisher Middle	Computer Lab 2	04862	Computer	Apple	iMac	5/26/2003	900	QP3200J7NJ0	15” Flat Panel
Fisher Middle	Tech Lab	05086	Computer	Apple	eMac	5/26/2003	900	G83512CPPP1	
Fisher Middle	B03	05099	Computer	Apple	iMac	5/26/2000	900	XB910552EUL	
Fisher Middle	A104	05110	Computer	Apple	iMac	5/26/1999	900	XB91053EEUL	
Fisher Middle	A103	05111	Computer	Apple	iMac	5/26/1999	900	XB91065CEUL	
Fisher Middle	A102	05112	Computer	Apple	iMac	5/26/1999	900	XA8366F1DFN	
Fisher Middle	B04-Computer Lab	05226	Computer	Apple	eMac	7/1/2003	900	G83512D0PP1	
Fisher Middle	n/a	05842	Computer	Apple	Imac G5 A1058	8/3/2005	1156	W85300E3SDX	
Fisher Middle	n/a	05844	Computer	Apple	Imac G5 A1058	8/3/2005	1156	W85300FHSDX	
Blossom Hill	02	00061	Computer	Apple	iMac	7/1/2001	900		
Blossom Hill	01	00066	Computer	Apple	iMac	7/1/2001	900	XA00512DHZ9	
Blossom Hill	23	00101	Computer	Apple	iMac	5/1/1998	900	XB84023GDFN	
Blossom Hill	23	00102	Computer	Apple	iMac	5/1/1998	900	XB84023WDFN	
Blossom Hill	02	00108	Computer	Apple	iMac	7/1/2001	900	XB8401Z5DFN	
Blossom Hill	18	00110	Computer	Apple	iMac	5/1/1999	900	XB84024DDFN	
Blossom Hill	18	00111	Computer	Apple	iMac	5/1/1999	900	XB8401BVDFN	
Blossom Hill	19	00114	Computer	Apple	iMac	5/1/1999	900	XB840224DFN	
Blossom Hill	18	00115	Computer	Apple	iMac	5/1/1999	900	XA045076JQH	
Blossom Hill	18	00126	Computer	Apple	iMac	5/1/1999	900	XA0050X0HZA	

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Blossom Hill	21	00149	Computer	Apple	iMac	5/1/1999	900	XB84020JDFN	
Blossom Hill	23	00162	Computer	Apple	iMac	5/1/1999	900	XB8401RTDFN	
Blossom Hill	23	00163	Computer	Apple	iMac	5/1/1998	900	XB84020QDFN	
Blossom Hill	Faculty/Work Room	05072	Computer	Dell	Optiplex gx150	5/1/1999	900	129MF0J	
Blossom Hill	10	05206	Computer	Apple	eMac	7/1/2003	900	G85153MHQJB	
Blossom Hill	10	05207	Computer	Apple	eMac	7/1/2003	900	YM413173QJA	
Daves Avenue	17	00234	Computer	Apple	iMac	5/25/1999	900	XA84089XDFN	
Daves Avenue	17	00235	Computer	Apple	iMac	5/25/1999	900	XB8385WUDFN	
Daves Avenue	18	00248	Computer	Apple	iMac	5/25/1999	900	XB8351WHDFN	
Daves Avenue	07	00251	Computer	Apple	iMac	7/1/2001	900	XB8372WWDFN	
Daves Avenue	07	00254	Computer	Apple	iMac	7/1/2001	900	XB834MHCDFN	
Daves Avenue	21	00312	Computer	Apple	iMac	5/25/1999	900	XB8343PWDFN	
Daves Avenue	21	00313	Computer	Apple	iMac	5/25/1999	900	XB836208DFN	
Daves Avenue	21	00314	Computer	Apple	iMac	5/25/1999	900	XB83621SDFN	
Daves Avenue	10	00348	Computer	Apple	iMac	7/1/2001	900	RN0102SSJ8B	
Daves Avenue	10	00349	Computer	Apple	iMac	7/1/2001	900	RN0102QKJ8B	
Daves Avenue	08	00390	Computer	Apple	iMac	7/1/2001	900	XB8343QRDFN	
Daves Avenue	04	00393	Computer	Apple	iMac	7/1/2001	900	XA840AARDFN	
Daves Avenue	04	00394	Computer	Apple	iMac	7/1/2001	900	XA840A6NDFN	
Daves Avenue	Computer Lab	03510	Computer	Apple	G4	1/1/2001	900		
Daves Avenue	Computer Lab	05076	Computer	Apple	G5	1/1/2005	900		
Daves Avenue	09	05219	Computer	Apple	iMac	7/1/2001	900	XB910658EUL	
Daves Avenue	N/A	05769	Computer	Apple	Imac G5 A1058	8/25/2005	1156	W85230IGSDX	

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Daves Avenue	N/A	05791	Computer	Apple	Imac G5 A1058	8/25/2005	1156	W852237TSDX	
Daves Avenue	N/A	05943	Computer	Apple	iMac 20”	6/15/2006	1	QP60506WU2S	
Lexington	11	00218	Computer	Apple	ibook	5/27/2003	1200	UV1500BGLLK	
Lexington	07	00587	Computer	Apple	iMac	5/27/2000	900	YM0114T3J88	
Maint/Grounds	N/A	04151	Computer	Apple	eMac A1002	11/11/2004	765	G843530WQJB	
Maint/Grounds	N/A	04157	Computer	Apple	eMac A1002	11/11/2004	765	G84348JXQJB	
Maint/Grounds	N/A	04158	Computer	Apple	eMac A1002	11/11/2004	765	G84348GQQJB	
Maint/Grounds	N/A	04169	Computer	Apple	eMac A1002	11/11/2004	765	G84348ERQJB	
Maint/Grounds	N/A	04194	Computer	Apple	eMac A1002	5/1/2003	765	YM413147QJA	
Maint/Grounds	N/A	04264	Computer	Apple	eMac A1022	11/11/2004	756	G8447969QJB	
Maint/Grounds	N/A	04270	Computer	Apple	Power Mac G5 A1047	10/25/2005	2161	G8450175QPQ	
Maint/Grounds	N/A	04833	Computer	Apple	eMac A1002	11/11/2004	765	G83512CRPPI	
Maint/Grounds	N/A	04834	Computer	Apple	eMac A1002	11/11/2004	765	G83512CUPPI	
Maint/Grounds	N/A	04835	Computer	Apple	eMac A1002	11/11/2004	765	G83512CFPPI	
Maint/Grounds	N/A	04837	Computer	Apple	eMac A1002	11/11/2004	765	G83512CZPPI	
Maint/Grounds	N/A	04841	Computer	Apple	Power Mac G5	11/11/2004	2161	XB406046QEU	
Maint/Grounds	N/A	04850	Computer	Apple	eMac A1002	11/11/2004	765	G841631WQJB	
Maint/Grounds	N/A	04855	Computer	Apple	Power Mac G5	11/11/2004	2161	G84175EOQEU	
Maint/Grounds	N/A	04857	Computer	Apple	Power Mac G5	11/11/2004	2161	G84192SLQEU	
Maint/Grounds	N/A	05031	Computer	Apple	Imac G5 A1058	6/10/2005	1156	W852076CSDX	
Blossom Hill	Kitchen	00003	Convection Oven	Garland	K 250 NAT H	7/1/1980	4200		Double
Daves Avenue	Kitchen	00270	Convection Oven	Garland	ICO-6-10-M	1/1/1992	4200	397860	2-Door
Daves Avenue	Kitchen	00271	Convection Oven	Garland	ICO-6-10-M	1/1/1992	4200	397861	2-Door
Blossom Hill	Kitchen	00001	Cooler	Beverage Air	BKUSM49N	7/1/1995	2000	3406559	

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Van Meter	Workroom	00500	Copier	Gestetner	Copyprinter 5327	5/26/2001	2500		
Lexington	N/A	05953	Copier	Ricoh	G139-17	6/16/2006	1	Q4451101211	
Daves Avenue	Old District Office	01100	Data Cabinet			7/1/1995	1200		
Daves Avenue	Computer Lab	01103	Data Cabinet			1/1/2000	900		Large
Lexington	Office	00599	Desk			7/1/2004	800		
Fisher Middle	P07	05241	Drying Rack	Nasco		7/1/2000	500		50-Tray
Blossom Hill	11A Storage	05143	Extractor	Tennant	607673 Tennant 3500	7/1/2003	750	607673-10145302	
Van Meter	25	03912	File Cabinet			7/1/2002	700		Portable/2-Door
Van Meter	25	03913	File Cabinet			7/1/2002	700		Lateral/5-Drawer
Van Meter	24	03914	File Cabinet			1/1/2002	700		Lateral/5-Drawer
Van Meter	24	03915	File Cabinet			1/1/2002	700		Lateral/5-Drawer
Van Meter	24	03916	File Cabinet			1/1/2002	700		Lateral/5-Drawer
District Office	126	04902	File Cabinet			7/1/2004	800		

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Daves Avenue	Staff Room	05221	Hub			7/1/2001	1500		
Blossom Hill	11A Storage	05141	Kiln	Duncan	EA820-2	7/1/2004	2000	000415	
Blossom Hill	Library	00020	Laminator	USI		1/1/1995	1800		
Van Meter	Admin-Pricipal	03917	Laptop	Apple	Power Book g4	7/1/1999	1600		
Van Meter	24	04807	Laptop	Apple	iBook	7/1/2003	1200	UV33324TPET	
Fisher Middle	Library	00768	Laptop	Apple	ibook	5/26/2002	1200	UV2202DYM4R	
Fisher Middle	Maintenance	03047	Laptop	Apple	ibook	7/1/2002	1200	UV33236QPET	
Fisher Middle	Admin	04763	Laptop	Apple	Power Book g4	5/26/2003	1600	W84110HBNRW	
Fisher Middle	G02	04825	Laptop	Apple	Power Book g4	7/1/1999	1600	UV3490Y7Q76	
Fisher Middle	G02	04826	Laptop	Apple	Power Book g4	7/1/1999	1600	UV349001Q76	
Fisher Middle	G02	04827	Laptop	Apple	Power Book g4	7/1/1999	1600	UV34905AQ76	
Fisher Middle	G02	04828	Laptop	Apple	Power Book g4	7/1/1999	1600	UV34902EQ76	
Fisher Middle	G02	04829	Laptop	Apple	Power Book g4	7/1/1999	1600	UV3490Y8Q76	
Fisher Middle	Admin	04830	Laptop	Apple	ibook g4	5/26/2003	1200		
Fisher Middle	Admin	04831	Laptop	Apple	ibook g4	5/26/2002	1200		
Blossom Hill	C	05069	Laptop	Apple	ibook	1/1/2002	1200		
Blossom Hill	Office	05210	Laptop	Apple	Power Book g4	7/1/1999	1600	W84320Q1QW2	
Daves Avenue	Office-Principal	03519	Laptop	Apple	Power Book g4	7/1/1999	1600	V73213Q3MW0	
Daves Avenue	01	05217	Laptop	Apple	iMac	7/1/2002	900	XB8350LCDFN	
Daves Avenue	N/A	05463	Laptop	Apple	MacBook Pro A1151	5/14/2006	2509	W8619386TJ1	17”

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
District Office	District Office	04861	Laptop	Apple	ibook	5/27/2002	1200	UV30609PN5C	
District Office	District Office	05464	Laptop	Apple	IBook G4 14"	5/14/2006	1	4H61906CSE6	
Lexington	11	03083	Laptop	Apple	ibook	5/27/2003	1200	UV33309LPF3	
Lexington	Office	05911	Laptop	Apple	iBook G4 M9846LL/A	11/28/2005	1035.95	4H5474C1SE7	
Maint/Grounds	N/A	05471	Laptop	Apple	MacBook A1181	5/30/2006	1	4H6210Q9U9D	
Maint/Grounds	N/A	05880	Laptop	Apple	PowerBook G4 A1106	10/27/2005	1799	W85361HVRG3	15 inch
Maint/Grounds	N/A	05881	Laptop	Apple	PowerBook G4 A1106	10/27/2005	1799	W85361WYRG3	15 inch
Van Meter	Science	05908	Microscope	USB Scalar	Pro-Scope	11/28/2005	1000	00016541	
Fisher Middle	A208	03065	Microscope	Frey Flex	Freysc	7/1/2002	695		
District Office	107	01050	Monitor	Apple	Studio Display	5/27/2003	500	N52180AJKPW	
Daves Avenue	Office-Nurse	00414	PA System		Multicom-2000 by Bo	7/1/1999	500		
Daves Avenue	Cafeteria	05155	PA System	Mackie	CR1604-VLC	7/1/1998	4000		
Daves Avenue	01	05216	Piano			7/1/1990	500		Upright
Daves Avenue	Cafeteria	05157	Portable Table w/bench		12ft	7/1/1990	1400		
Daves Avenue	Cafeteria	05161	Portable Table w/bench		12ft	7/1/1990	1400		

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Daves Avenue	Cafeteria	05163	Portable Table w/bench		12ft	7/1/1990	1400		
Daves Avenue	Cafeteria	05172	Portable Table w/bench		12ft	7/1/1990	1400		
Daves Avenue	Cafeteria	05174	Portable Table w/bench		12ft	7/1/1990	1400		
Daves Avenue	Cafeteria	05175	Portable Table w/bench		12ft	7/1/1990	1400		
Daves Avenue	Cafeteria	05176	Portable Table w/bench		12ft	7/1/1990	1400		
Daves Avenue	Cafeteria	05178	Portable Table w/bench		12ft	7/1/1990	1400		
Daves Avenue	Cafeteria	05179	Portable Table w/bench		12ft	7/1/1990	1400		
Daves Avenue	Cafeteria	05180	Portable Table w/bench		12ft	7/1/1990	1400		
Lexington	Cafeteria	05320	Portable Table w/bench		12ft	7/1/1995	1400		
Maint/Grounds	Maintenance Shop	00921	Pressure washer	Sprint	3.75 md	7/1/2000	500		
Fisher Middle	B04-Computer Lab	00887	Printer	HP	Color Laserjet 4550n	5/1/1999	2000	JPNCA22910	
Fisher Middle	B04-Computer Lab	00888	Printer	HP		7/1/1998	500		

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Fisher Middle	A103	00895	Printer	Apple	Laserwriter 16/600 ps	5/26/1999	500		
Fisher Middle	n/a	04224	Printer	HP	LaserJet	10/26/2005	1147	CNDJD01918	
Blossom Hill	N/A	05473	Printer	HP	LaserJet 2430N	6/15/2006	906.19	CNGJD28307	
Daves Avenue	N/A	04189	Printer	HP	LaserJet	10/27/2005	1147	CNBB183809	
Fisher Middle	B04-Computer Lab	00885	Projector	Infocus	lp335	5/26/2002	1600	5NW04890028	
Fisher Middle	R03	03054	Projector	Infocus	lp250	7/1/2002	1500	AEHN31000218	
Fisher Middle	n/a	05008	Projector	Infocus	X2	5/26/2002	900	AMMC43704645	
Fisher Middle	n/a	05876	Projector	Epson	Powerlite	10/27/2005	1359.69	T9854LL/A	
Fisher Middle	n/a	05878	Projector	InFocus		10/26/2005	900	AMMC51901702	LCD
Fisher Middle	n/a	05902	Projector	Hitachi	ED-X3400F	11/16/2005	917	F5B002698	
Fisher Middle	n/a	05912	Projector	Hitachi	X3400	1/10/2006	1816	F5D003559	
Daves Avenue	Computer Lab	00375	Projector	Epson	ELP-3500	5/1/1999	4600		
Daves Avenue	N/A	05954	Projector	Epson	PowerLite 76C	4/19/2006	285	V11H177020	
Blossom Hill	Kitchen	00004	Range w/oven	Garland		7/1/1980	2500		Oven/2-burner/griddle
Blossom Hill	Kitchen	00005	Range w/oven	Garland		7/1/1980	2500		
Blossom Hill	Faculty/Work Room	00198	Refrigerator	Kenmore	59232990	12/3/1991	700	SJ4426407	2-Door
Daves Avenue	Kitchen	00273	Refrigerator		Service BARR	7/1/1980	3000		2-Door

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Lexington	04	00603	Refrigerator	Maytag	MTB2455DRW	7/1/2004	500	10216376WF	
Van Meter	Admin-Hub	05259	Router	Cisco Systems	1750	7/1/2000	1200	JMX0525H004	
Van Meter	16	05336	Router	Linksys	Ether Fast II 10/100	7/1/1999	500		
Maint/Grounds	N/A	05049	Router	Cisco		6/7/2006	1	CAT0920K1LN	
Maint/Grounds	N/A	05051	Router	Cisco		6/8/2006	1	CAT0920Y2F4	
Maint/Grounds	N/A	05057	Router	Cisco		6/8/2006	1	CAT0919X1VZ	
Maint/Grounds	N/A	05061	Router	Cisco		6/8/2006	1	CAT0920Y2FD	
Maint/Grounds	N/A	05732	Router	Cisco		6/8/2006	1	CAT0920Y2EU	
Maint/Grounds	N/A	05736	Router	Cisco		6/8/2006	1	SKPAWT88	
Blossom Hill	11A Storage	05142	Scrubber	West Chemical Products Inc.	WGG 20	7/1/1995	2500	10557	
Maint/Grounds	Maintenance Shop	05282	Scrubber	Pacific Steamex	PCP 13 1	7/1/2001	2500	83705	
Van Meter	Computer Room Storage	00558	Switch	Cisco Systems	2950 48 port	7/1/1999	2400		
Van Meter	23	05126	Switch	Asante	3548-2gt	5/26/2001	1800		
Van Meter	05	05263	Switch	Cisco Systems	2950	7/1/2003	1200		
Van Meter	Electrical Room	05299	Switch	Asante	IntreCare 3548-2GT	7/1/2003	1800		

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Van Meter	09	05334	Switch	Cisco Systems	2950	7/1/2003	1200		
Fisher Middle	A213	00703	Switch	Cisco Systems	2950	7/1/2003	1200		
Fisher Middle	R07	03070	Switch	Cisco Systems	Catalyst 2950	5/26/2002	1800		
Fisher Middle	Electrical-B	05100	Switch	Cisco Systems	Catalyst 2950	1/1/2003	1800		
Fisher Middle	R08	05103	Switch	Asante	FS4024P	5/26/2000	1800		
Fisher Middle	G08	05231	Switch		Intra Switch 6224m	7/1/2002	1800		
Fisher Middle	Mat Room	05245	Switch	Asante	IntraCore 3524	7/1/2002	1800		
Fisher Middle	A213	05252	Switch	Cisco Systems	2950	7/1/2003	1200		
Fisher Middle	A213	05253	Switch	Cisco Systems	2950	7/1/2003	1200		
Fisher Middle	A213	05254	Switch	Cisco Systems	2950	7/1/2003	1200		
Blossom Hill	B	05211	Switch	Cisco Systems	2950	7/1/2003	1200		
Blossom Hill	B	05212	Switch	Cisco Systems	2950	7/1/2003	1200		
Blossom Hill	B	05213	Switch	Cisco Systems	2950	7/1/2003	1200		
Blossom Hill	B	05214	Switch	Cisco Systems	2950	7/1/2003	1200		
Daves Avenue	Staff Room	05222	Switch		Intraswitch 6224m b	7/1/1999	1800		
Lexington	15	00619	Switch	Asante	FS4024P	7/1/2002	1800	051D309	

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Fisher Middle	A208	05249	Torso			7/1/2002	800		
Fisher Middle	A208	05250	Torso			6/11/2003	500		
Van Meter	Storage	05298	Vacuum	Sanitaire	Heavy Duty Commercial	7/1/2000	600		
Blossom Hill	Custodian Storage	05144	Vacuum	NSS	"PIG" M-1	7/1/2000	1150	101004B 24R46698	
Blossom Hill	Custodian Storage	05145	Vacuum	Sanitaire	SC886 Type E	7/1/2003	500	0228317666	
Daves Avenue	Old District Office	05183	Vacuum	Sanitaire	SC836	7/1/1995	500	924903893	
Maint/Grounds	Maintenance Office	05316	Vacuum	Windsor	XP 15	5/1/2005	503	R 60012201	
Daves Avenue	Computer Lab	00340	Video Camera	Canon	Optura	5/1/1998	1200		
Daves Avenue	Computer Lab	00342	Video Camera	Canon	Optura	5/1/1998	1200		
Daves Avenue	Computer Lab	00343	Video Camera	Canon	Optura	5/1/1998	1200		
Daves Avenue	Computer Lab	00345	Video Camera	Canon	Optura	5/1/1998	1200	2060260081	
Daves Avenue	Computer Lab	00427	Video Camera	Canon	Optura	5/1/1998	1200	2060260204	
Daves Avenue	Computer Lab	01017	Video Camera	Canon	Optura	5/1/1998	1200		
Daves Avenue	Computer Lab	05075	Video Camera	Canon	Optura	5/1/1998	1200	2060260202	
Van Meter	Admin -Pricipal	05257	Vision Tester	Titmus		7/1/2002	700	22341	

Items Submitted Through WITS

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Van Meter	Science	05908	Microscope	USB Scalar	Pro-Scope	11/28/2005	1000	00016541	
Fisher Middle	n/a	05842	Computer	Apple	Imac G5 A1058	8/3/2005	1156	W85300E3SDX	
Fisher Middle	n/a	05844	Computer	Apple	Imac G5 A1058	8/3/2005	1156	W85300FHSDX	
Fisher Middle	n/a	04224	Printer	HP	LaserJet	10/26/2005	1147	CNDJD01918	
Fisher Middle	n/a	05876	Projector	Epson	Powerlite	10/27/2005	1359.69	T9854LL/A	
Fisher Middle	n/a	05878	Projector	InFocus		10/26/2005	900	AMMC51901702	LCD
Fisher Middle	n/a	05902	Projector	Hitachi	ED-X3400F	11/16/2005	917	F5B002698	
Fisher Middle	n/a	05912	Projector	Hitachi	X3400	1/10/2006	1816	F5D003559	
Blossom Hill	N/A	05473	Printer	HP	LaserJet 2430N	6/15/2006	906.19	CNGJD28307	
Daves Avenue	N/A	05769	Computer	Apple	Imac G5 A1058	8/25/2005	1156	W852301GSDX	
Daves Avenue	N/A	05791	Computer	Apple	Imac G5 A1058	8/25/2005	1156	W852237TSDX	
Daves Avenue	N/A	05943	Computer	Apple	iMac 20”	6/15/2006	1	QP60506WU2S	
Daves Avenue	N/A	05463	Laptop	Apple	MacBook Pro A1151	5/14/2006	2509	W8619386TJ1	17”
Daves Avenue	N/A	04189	Printer	HP	LaserJet	10/27/2005	1147	CNBB183809	
Daves Avenue	N/A	05954	Projector	Epson	PowerLite 76C	4/19/2006	285	V11H177020	
District Office	District Office	05464	Laptop	Apple	IBook G4 14”	5/14/2006	1	4H61906CSE6	
Lexington	N/A	05953	Copier	Ricoh	G139-17	6/16/2006	1	Q4451101211	
Lexington	Office	05911	Laptop	Apple	iBook G4 M9846LL/A	11/28/2005	1035.95	4H5474C1SE7	

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Maint/Grounds	N/A	05856	Battery Backup	Tripp Lite	SmartPro 1500VA2U-RM	8/4/2005	529	9411ALCSM460400049	
Maint/Grounds	N/A	05862	Battery Backup	Tripp Lite	SmartPro 1500VA2U-RM	8/4/2005	529	9411ALCSM460400059	
Maint/Grounds	N/A	05866	Battery Backup	Tripp Lite	SmartPro 1500VA2U-RM	8/4/2005	529	9411ALCSM460400053	
Maint/Grounds	N/A	05873	Battery Backup	Tripp Lite	SmartPro 1500VA2U-RM	8/4/2005	529	9411ALCSM460400285	
Maint/Grounds	N/A	04151	Computer	Apple	eMac A1002	11/11/2004	765	G843530WQJB	
Maint/Grounds	N/A	04157	Computer	Apple	eMac A1002	11/11/2004	765	G84348JXQJB	
Maint/Grounds	N/A	04158	Computer	Apple	eMac A1002	11/11/2004	765	G84348GQQJB	
Maint/Grounds	N/A	04169	Computer	Apple	eMac A1002	11/11/2004	765	G84348ERQJB	
Maint/Grounds	N/A	04264	Computer	Apple	eMac A1022	11/11/2004	756	G8447969QJB	
Maint/Grounds	N/A	04270	Computer	Apple	Power Mac G5 A1047	10/25/2005	2161	G8450175QPQ	
Maint/Grounds	N/A	04833	Computer	Apple	eMac A1002	11/11/2004	765	G83512CRPPI	
Maint/Grounds	N/A	04834	Computer	Apple	eMac A1002	11/11/2004	765	G83512CUPPI	
Maint/Grounds	N/A	04835	Computer	Apple	eMac A1002	11/11/2004	765	G83512CFPPI	
Maint/Grounds	N/A	04837	Computer	Apple	eMac A1002	11/11/2004	765	G83512CZPPI	
Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Maint/Grounds	N/A	04841	Computer	Apple	Power Mac G5	11/11/2004	2161	XB406046QEU	
Maint/Grounds	N/A	04850	Computer	Apple	eMac A1002	11/11/2004	765	G841631WQJB	
Maint/Grounds	N/A	04855	Computer	Apple	Power Mac G5	11/11/2004	2161	G84175EOQEU	

Maint/Grounds	N/A	04857	Computer	Apple	Power Mac G5	11/11/2004	2161	G84192SLQEU	
Maint/Grounds	N/A	05031	Computer	Apple	Imac G5 A1058	6/10/2005	1156	W852076CSDX	
Maint/Grounds	Maintenance Shop	06012	Forklift		GC25K-HP	7/13/2005	9800	AT82-90360	
Maint/Grounds	N/A	05471	Laptop	Apple	MacBook A1181	5/30/2006	1	4H6210Q9U9D	
Maint/Grounds	N/A	05880	Laptop	Apple	PowerBook G4 A1106	10/27/2005	1799	W85361HVRG3	15 inch
Maint/Grounds	N/A	05881	Laptop	Apple	PowerBook G4 A1106	10/27/2005	1799	W85361WYRG3	15 inch
Maint/Grounds	N/A	05049	Router	Cisco		6/7/2006	1	CAT0920K1LN	
Maint/Grounds	N/A	05051	Router	Cisco		6/8/2006	1	CAT0920Y2F4	
Maint/Grounds	N/A	05057	Router	Cisco		6/8/2006	1	CAT0919X1VZ	
Maint/Grounds	N/A	05061	Router	Cisco		6/8/2006	1	CAT0920Y2FD	
Maint/Grounds	N/A	05732	Router	Cisco		6/8/2006	1	CAT0920Y2EU	
Maint/Grounds	N/A	05736	Router	Cisco		6/8/2006	1	SKPAWT88	

Items Shown as Deleted, but Found

Item	Make	Model	Serial	Barcode	Orginal Loc.	New Location	
Router	Assante	FS4024P		614	Dave's	Lexington	15
Computer	Apple	eMac A1002	G8423495QJA	4178	Van Meter	Maintainance	
Computer	Apple	eMac A1002	G8421636VQJB	4852	Blossom Hill	Blossom Hill	Lib
Data Cabinet	Datmac			5246	Fisher	Fisher	Mat Room
Computer	Apple	iMac G5 A1058	W852301 5DX	5774	Dave's	Dave's	Multi Purpose
Computer	Apple	iMac G5 A1058	W85300FJSDX	5825	Fisher	Fisher	B04-Comp Lab
Computer	Apple	iMac G5 A1058	W85300BSSDX	5827	Fisher	Fisher	B04-Comp Lab
Computer	Apple	iMac G5 A1058	W85300ECSDX	5829	Fisher	Fisher	B04-Comp Lab

District Office

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
District Office	107	01050	Monitor	Apple	Studio Display	5/27/2003	500	N52180AJKPW	
District Office	District Office	04861	Laptop	Apple	ibook	5/27/2002	1200	UV30609PN5C	
District Office	District Office	05464	Laptop	Apple	IBook G4 14”	5/14/2006	1	4H61906CSE6	
District Office	126	04902	File Cabinet			7/1/2004	800		

Lexington Elementary School

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Lexington	04	05328	Art Cabinet			7/1/1995	1600		8X2X3
Lexington	07	00658	Cabinet			5/27/2000	1200		Portable/2-Door
Lexington	11	00218	Computer	Apple	ibook	5/27/2003	1200	UV1500BGLLK	
Lexington	07	00587	Computer	Apple	iMac	5/27/2000	900	YM0114T3J88	
Lexington	N/A	05953	Copier	Ricoh	G139-17	6/16/2006	1	Q445110121I	
Lexington	Office	00599	Desk			7/1/2004	800		
Lexington	11	03083	Laptop	Apple	ibook	5/27/2003	1200	UV33309LPF3	
Lexington	Office	05911	Laptop	Apple	iBook G4 M9846LL/A	11/28/2005	1035.95	4H5474C1SE7	
Lexington	Cafeteria	05320	Portable Table w/ bench		12ft	7/1/1995	1400		
Lexington	04	00603	Refrigerator	Maytag	MTB2455DRW	7/1/2004	500	10216376WF	
Lexington	15	00619	Switch	Asante	FS4024P	7/1/2002	1800	051D309	

Maintenance / Grounds

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Maint/Grounds	N/A	05856	Battery Backup	Tripp Lite	SmartPro 1500VA2URM	8/4/2005	529	9411ALCSM460400049	
Maint/Grounds	N/A	05862	Battery Backup	Tripp Lite	SmartPro 1500VA2URM	8/4/2005	529	9411ALCSM460400059	
Maint/Grounds	N/A	05866	Battery Backup	Tripp Lite	SmartPro 1500VA2URM	8/4/2005	529	9411ALCSM460400053	
Maint/Grounds	N/A	05873	Battery Backup	Tripp Lite	SmartPro 1500VA2URM	8/4/2005	529	9411ALCSM460400285	
Maint/Grounds	N/A	04151	Computer	Apple	eMac A1002	11/11/2004	765	G843530WQJB	
Maint/Grounds	N/A	04157	Computer	Apple	eMac A1002	11/11/2004	765	G84348JXQJB	
Maint/Grounds	N/A	04158	Computer	Apple	eMac A1002	11/11/2004	765	G84348GQQJB	
Maint/Grounds	N/A	04169	Computer	Apple	eMac A1002	11/11/2004	765	G84348ERQJB	
Maint/Grounds	N/A	04194	Computer	Apple	eMac A1002	5/1/2003	765	YM413147QJA	
Maint/Grounds	N/A	04264	Computer	Apple	eMac A1022	11/11/2004	756	G8447969QJB	
Maint/Grounds	N/A	04270	Computer	Apple	Power Mac G5 A1047	10/25/2005	2161	G8450175QPQ	
Maint/Grounds	N/A	04833	Computer	Apple	eMac A1002	11/11/2004	765	G83512CRPPI	
Maint/Grounds	N/A	04834	Computer	Apple	eMac A1002	11/11/2004	765	G83512CUPPI	
Maint/Grounds	N/A	04835	Computer	Apple	eMac A1002	11/11/2004	765	G83512CFPPI	
Maint/Grounds	N/A	04837	Computer	Apple	eMac A1002	11/11/2004	765	G83512CZPPI	
Maint/Grounds	N/A	04841	Computer	Apple	Power Mac G5	11/11/2004	2161	XB406046QEU	
Maint/Grounds	N/A	04850	Computer	Apple	eMac A1002	11/11/2004	765	G841631WQJB	
Maint/Grounds	N/A	04855	Computer	Apple	Power Mac G5	11/11/2004	2161	G84175EOQEU	
Maint/Grounds	N/A	04857	Computer	Apple	Power Mac G5	11/11/2004	2161	G84192SLQEU	
Maint/Grounds	N/A	05031	Computer	Apple	Imac G5 A1058	6/10/2005	1156	W852076CSDX	

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Maint/Grounds	N/A	05471	Laptop	Apple	MacBook A1181	5/30/2006	1	4H6210Q9U9D	
Maint/Grounds	N/A	05880	Laptop	Apple	PowerBook G4 A1106	10/27/2005	1799	W85361HVRG3	15 inch
Maint/Grounds	N/A	05881	Laptop	Apple	PowerBook G4 A1106	10/27/2005	1799	W85361WYRG3	15 inch
Maint/Grounds	Maint. Shop	00921	Pressure washer	Sprint	3.75 md	7/1/2000	500		
Maint/Grounds	N/A	05049	Router	Cisco		6/7/2006	1	CAT0920K1LN	
Maint/Grounds	N/A	05051	Router	Cisco		6/8/2006	1	CAT0920Y2F4	
Maint/Grounds	N/A	05057	Router	Cisco		6/8/2006	1	CAT0919X1VZ	
Maint/Grounds	N/A	05061	Router	Cisco		6/8/2006	1	CAT0920Y2FD	
Maint/Grounds	N/A	05732	Router	Cisco		6/8/2006	1	CAT0920Y2EU	
Maint/Grounds	N/A	05736	Router	Cisco		6/8/2006	1	SKPAWT88	
Maint/Grounds	Maint. Shop	05282	Scrubber	Pacific Steamex	PCP 13 1	7/1/2001	2500	83705	
Maint/Grounds	Maint. Office	05316	Vacuum	Windsor	XP 15	5/1/2005	503	R 60012201	

Daves Avenue Elementary School

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Daves Avenue	17	00234	Computer	Apple	iMac	5/25/1999	900	XA84089XDFN	
Daves Avenue	17	00235	Computer	Apple	iMac	5/25/1999	900	XB8385WUDFN	
Daves Avenue	18	00248	Computer	Apple	iMac	5/25/1999	900	XB8351WHDFN	
Daves Avenue	07	00251	Computer	Apple	iMac	7/1/2001	900	XB8372WWDFN	
Daves Avenue	07	00254	Computer	Apple	iMac	7/1/2001	900	XB834MHCDFN	
Daves Avenue	21	00312	Computer	Apple	iMac	5/25/1999	900	XB8343PWDFN	
Daves Avenue	21	00313	Computer	Apple	iMac	5/25/1999	900	XB836208DFN	
Daves Avenue	21	00314	Computer	Apple	iMac	5/25/1999	900	XB83621SDFN	
Daves Avenue	10	00348	Computer	Apple	iMac	7/1/2001	900	RN0102SSJ8B	
Daves Avenue	10	00349	Computer	Apple	iMac	7/1/2001	900	RN0102QKJ8B	
Daves Avenue	08	00390	Computer	Apple	iMac	7/1/2001	900	XB8343QRDFN	
Daves Avenue	04	00393	Computer	Apple	iMac	7/1/2001	900	XA840AARDFN	
Daves Avenue	04	00394	Computer	Apple	iMac	7/1/2001	900	XA840A6NDFN	
Daves Avenue	Computer Lab	03510	Computer	Apple	G4	1/1/2001	900		
Daves Avenue	Computer Lab	05076	Computer	Apple	G5	1/1/2005	900		
Daves Avenue	09	05219	Computer	Apple	iMac	7/1/2001	900	XB910658EUL	
Daves Avenue	N/A	05769	Computer	Apple	Imac G5 A1058	8/25/2005	1156	W852301GSDX	
Daves Avenue	N/A	05791	Computer	Apple	Imac G5 A1058	8/25/2005	1156	W852237TSDX	
Daves Avenue	N/A	05943	Computer	Apple	iMac 20”	6/15/2006	1	QP60506WU2S	
Daves Avenue	Kitchen	00270	Convection Oven	Garland	ICO-6-10-M	1/1/1992	4200	397860	2-Door
Daves Avenue	Kitchen	00271	Convection Oven	Garland	ICO-6-10-M	1/1/1992	4200	397861	2-Door

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Daves Avenue	Old District Office	01100	Data Cabinet			7/1/1995	1200		
Daves Avenue	Computer Lab	01103	Data Cabinet			1/1/2000	900		Large
Daves Avenue	Staff Room	05221	Hub			7/1/2001	1500		
Daves Avenue	Office-Principal	03519	Laptop	Apple	Power Book g4	7/1/1999	1600	V73213Q3MW0	
Daves Avenue	01	05217	Laptop	Apple	iMac	7/1/2002	900	XB8350LCDFN	
Daves Avenue	N/A	05463	Laptop	Apple	MacBook Pro A1151	5/14/2006	2509	W8619386TJ1	17”
Daves Avenue	Office-Nurse	00414	PA System		Multicom-2000 by Bo	7/1/1999	500		
Daves Avenue	Cafeteria	05155	PA System	Mackie	CR1604-VLC	7/1/1998	4000		
Daves Avenue	01	05216	Piano			7/1/1990	500		Upright
Daves Avenue	Cafeteria	05157	Portable Table w/bench		12ft	7/1/1990	1400		
Daves Avenue	Cafeteria	05161	Portable Table w/bench		12ft	7/1/1990	1400		
Daves Avenue	Cafeteria	05163	Portable Table w/bench		12ft	7/1/1990	1400		

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Daves Avenue	Cafeteria	05172	Portable Table w/bench		12ft	7/1/1990	1400		
Daves Avenue	Cafeteria	05174	Portable Table w/bench		12ft	7/1/1990	1400		
Daves Avenue	Cafeteria	05175	Portable Table w/bench		12ft	7/1/1990	1400		
Daves Avenue	Cafeteria	05176	Portable Table w/bench		12ft	7/1/1990	1400		
Daves Avenue	Cafeteria	05178	Portable Table w/bench		12ft	7/1/1990	1400		
Daves Avenue	Cafeteria	05179	Portable Table w/bench		12ft	7/1/1990	1400		
Daves Avenue	Cafeteria	05180	Portable Table w/bench		12ft	7/1/1990	1400		
Daves Avenue	N/A	04189	Printer	HP	LaserJet	10/27/2005	1147	CNBB183809	
Daves Avenue	Computer Lab	00375	Projector	Epson	ELP-3500	5/1/1999	4600		
Daves Avenue	N/A	05954	Projector	Epson	PowerLite 76C	4/19/2006	285	V11H177020	
Daves Avenue	Kitchen	00273	Refrigerator		Service BARR	7/1/1980	3000		2-Door
Daves Avenue	Staff Room	05222	Switch		Intras-witch 6224m b	7/1/1999	1800		

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Daves Avenue	Old District Office	05183	Vacuum	Sanitaire	SC836	7/1/1995	500	924903893	
Daves Avenue	Computer Lab	00340	Video Camera	Canon	Optura	5/1/1998	1200		
Daves Avenue	Computer Lab	00342	Video Camera	Canon	Optura	5/1/1998	1200		
Daves Avenue	Computer Lab	00343	Video Camera	Canon	Optura	5/1/1998	1200		
Daves Avenue	Computer Lab	00345	Video Camera	Canon	Optura	5/1/1998	1200	2060260081	
Daves Avenue	Computer Lab	00427	Video Camera	Canon	Optura	5/1/1998	1200	2060260204	
Daves Avenue	Computer Lab	01017	Video Camera	Canon	Optura	5/1/1998	1200		
Daves Avenue	Computer Lab	05075	Video Camera	Canon	Optura	5/1/1998	1200	2060260202	

Blossom Hill Elementary School

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Blossom Hill	23	03072	Art Cabinet			5/1/2000	1200		Portable/2-Door
Blossom Hill	29	05078	Art Cabinet			5/25/2000	1200		Portable/2-Door
Blossom Hill	29	05079	Art Cabinet			5/25/2000	1200		Portable/2-Door
Blossom Hill	29	05089	Art Cabinet			5/25/2000	1200		Portable/2-Door
Blossom Hill	29	05090	Art Cabinet			5/25/2000	1200		Portable/2-Door
Blossom Hill	Cafeteria	05134	Choral Riser	Wenger	024F806	7/1/2000	700		
Blossom Hill	Cafeteria	05135	Choral Riser	Wenger	024F806	7/1/2000	700		
Blossom Hill	Cafeteria	05136	Choral Riser	Wenger	024F806	7/1/2000	700		
Blossom Hill	Cafeteria	05137	Choral Riser	Wenger	024F806	7/1/2000	700		
Blossom Hill	Cafeteria	05138	Choral Riser	Wenger	024F806	7/1/2000	700		
Blossom Hill	Cafeteria	05139	Choral Riser	Wenger	024F806	7/1/2000	700		
Blossom Hill	Cafeteria	05140	Choral Riser	Wenger	024F806	7/1/2000	700		
Blossom Hill	02	00061	Computer	Apple	iMac	7/1/2001	900		
Blossom Hill	01	00066	Computer	Apple	iMac	7/1/2001	900	XA00512DHZ9	
Blossom Hill	23	00101	Computer	Apple	iMac	5/1/1998	900	XB84023GDFN	
Blossom Hill	23	00102	Computer	Apple	iMac	5/1/1998	900	XB84023WDFN	
Blossom Hill	02	00108	Computer	Apple	iMac	7/1/2001	900	XB8401Z5DFN	

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Blossom Hill	18	00110	Computer	Apple	iMac	5/1/1999	900	XB84024DDFN	
Blossom Hill	18	00111	Computer	Apple	iMac	5/1/1999	900	XB8401BVDFN	
Blossom Hill	19	00114	Computer	Apple	iMac	5/1/1999	900	XB840224DFN	
Blossom Hill	18	00115	Computer	Apple	iMac	5/1/1999	900	XA045076JQH	
Blossom Hill	18	00126	Computer	Apple	iMac	5/1/1999	900	XA0050X0HZA	
Blossom Hill	21	00149	Computer	Apple	iMac	5/1/1999	900	XB84020JDFN	
Blossom Hill	23	00162	Computer	Apple	iMac	5/1/1999	900	XB8401RTDFN	
Blossom Hill	23	00163	Computer	Apple	iMac	5/1/1998	900	XB84020QDFN	
Blossom Hill	Faculty/ Work Room	05072	Computer	Dell	Optiplex gx150	5/1/1999	900	129MF0J	
Blossom Hill	10	05206	Computer	Apple	eMac	7/1/2003	900	G85153MHQJB	
Blossom Hill	10	05207	Computer	Apple	eMac	7/1/2003	900	YM413173QJA	
Blossom Hill	Kitchen	00003	Convection Oven	Garland	K 250 NAT H	7/1/1980	4200		Double
Blossom Hill	Kitchen	00001	Cooler	Beverage Air	BKUSM49N	7/1/1995	2000	3406559	
Blossom Hill	11A Storage	05143	Extractor	Tennant	607673 Tennant 3500	7/1/2003	750	607673-10145302	
Blossom Hill	11A Storage	05141	Kiln	Duncan	EA820-2	7/1/2004	2000	000415	
Blossom Hill	Library	00020	Laminator	USI		1/1/1995	1800		

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Blossom Hill	C	05069	Laptop	Apple	ibook	1/1/2002	1200		
Blossom Hill	Office	05210	Laptop	Apple	Power Book g4	7/1/1999	1600	W84320Q1QW2	
Blossom Hill	N/A	05473	Printer	HP	LaserJet 2430N	6/15/2006	906.19	CNGJD28307	
Blossom Hill	Kitchen	00004	Range w/ oven	Garland		7/1/1980	2500		Oven/2-burner/ griddle
Blossom Hill	Kitchen	00005	Range w/ oven	Garland		7/1/1980	2500		
Blossom Hill	Faculty/ Work Room	00198	Refrigerator	Kenmore	59232990	12/3/1991	700	SJ4426407	2-Door
Blossom Hill	B	05211	Switch	Cisco Systems	2950	7/1/2003	1200		
Blossom Hill	B	05212	Switch	Cisco Systems	2950	7/1/2003	1200		
Blossom Hill	B	05213	Switch	Cisco Systems	2950	7/1/2003	1200		
Blossom Hill	B	05214	Switch	Cisco Systems	2950	7/1/2003	1200		

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Blossom Hill	11A Storage	05142	Scrubber	West Chemical Products Inc.	WGG 20	7/1/1995	2500	10557	
Blossom Hill	Custodian Storage	05144	Vacuum	NSS	"PIG" M-1	7/1/2000	1150	101004B 24R46698	
Blossom Hill	Custodian Storage	05145	Vacuum	Sanitaire	SC886 Type E	7/1/2003	500	0228317666	

Fisher Middle School

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Fisher Middle	G02	03055	Camera	Canon	e0s	7/1/2002	500	1060439045	
Fisher Middle	B03	00726	Computer	Apple	iMac	5/26/1999	900	XB91060CEUL	
Fisher Middle	B03	00727	Computer	Apple	iMac	5/26/1999	900	XB91062UEUL	
Fisher Middle	B03	00728	Computer	Apple	iMac	5/26/1999	900	XB910648EUL	
Fisher Middle	B03	00729	Computer	Apple	iMac	5/26/1999	900	XB9105XTEUL	
Fisher Middle	B03	00730	Computer	Apple	iMac	5/26/1999	900	XA9005Y8EUL	
Fisher Middle	A104	00743	Computer	Apple	iMac	5/26/1999	900	XB91061EEUL	
Fisher Middle	A103	00750	Computer	Apple	iMac	5/26/1999	900	XB9105Y4EUL	
Fisher Middle	A105	00755	Computer	Apple	iMac	5/26/1999	900	XB9105YAEUL	
Fisher Middle	A105	00756	Computer	Apple	iMac	5/26/1999	900	XB9105YCEUL	
Fisher Middle	G02	00810	Computer	Apple	iMac	7/1/2001	900	YM0374TUJWQ	
Fisher Middle	G02	00816	Computer	Apple	iMac	7/1/2001	900	YM0472ZBJWQ	
Fisher Middle	A102	00855	Computer	Apple	iMac	5/26/1999	900	XB9105ZWEUL	
Fisher Middle	A103	00857	Computer	Apple	iMac	5/26/1999	900	XB9105W0EUL	
Fisher Middle	A213	00862	Computer	Apple	iMac	7/1/2001	900	XB9105YHEUL	
Fisher Middle	A208	00865	Computer	Apple	iMac	7/1/2001	900	XB91062KEUL	
Fisher Middle	A210	00867	Computer	Apple	iMac	7/1/2001	900	XB9104Z3EUL	
Fisher Middle	A103	00868	Computer	Apple	iMac	5/26/1999	900	XB91062SEUL	
Fisher Middle	A213	00870	Computer	Apple	iMac	7/1/2001	900	XB9105ZNEUL	
Fisher Middle	A203	00875	Computer	Apple	iMac	7/1/2001	900	XB910622EUL	
Fisher Middle	A104	00876	Computer	Apple	iMac	5/26/1999	900	XB9105UBEUL	
Fisher Middle	A102	00894	Computer	Apple	iMac	5/26/1999	900	XB910637EUL	
Fisher Middle	Y07	00910	Computer	Apple	iMac	5/26/2000	900	XA011286J8B	
Fisher Middle	A213	00983	Computer	Apple	iMac	7/1/2001	900	XB91062XEUL	
Fisher Middle	A213	00985	Computer	Apple	iMac	7/1/2001	900	XB910603EUL	

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Fisher Middle	Administration	00998	Computer	Apple	iMac	5/26/1999	900	XA834APRDFN	
Fisher Middle	A213	01075	Computer	Apple	iMac	7/1/2001	900	SG840EV1DFN	
Fisher Middle	Computer Lab 2	04862	Computer	Apple	iMac	5/26/2003	900	QP3200J7NJ0	15" Flat Panel
Fisher Middle	Tech Lab	05086	Computer	Apple	eMac	5/26/2003	900	G83512CPPP1	
Fisher Middle	B03	05099	Computer	Apple	iMac	5/26/2000	900	XB910552EUL	
Fisher Middle	A104	05110	Computer	Apple	iMac	5/26/1999	900	XB91053EEUL	
Fisher Middle	A103	05111	Computer	Apple	iMac	5/26/1999	900	XB91065CEUL	
Fisher Middle	A102	05112	Computer	Apple	iMac	5/26/1999	900	XA8366F1DFN	
Fisher Middle	B04-Computer Lab	05226	Computer	Apple	eMac	7/1/2003	900	G83512D0PP1	
Fisher Middle	n/a	05842	Computer	Apple	Imac G5 A1058	8/3/2005	1156	W85300E3SDX	
Fisher Middle	n/a	05844	Computer	Apple	Imac G5 A1058	8/3/2005	1156	W85300FHSDX	
Fisher Middle	P07	05241	Drying Rack	Nasco		7/1/2000	500		50-Tray
Fisher Middle	Library	00768	Laptop	Apple	ibook	5/26/2002	1200	UV2202DYM4R	
Fisher Middle	Maintenance	03047	Laptop	Apple	ibook	7/1/2002	1200	UV33236QPET	
Fisher Middle	Administration	04763	Laptop	Apple	Power Book g4	5/26/2003	1600	W84110HBNRW	
Fisher Middle	G02	04825	Laptop	Apple	Power Book g4	7/1/1999	1600	UV3490Y7Q76	
Fisher Middle	G02	04826	Laptop	Apple	Power Book g4	7/1/1999	1600	UV349001Q76	
Fisher Middle	G02	04827	Laptop	Apple	Power Book g4	7/1/1999	1600	UV34905AQ76	
Fisher Middle	G02	04828	Laptop	Apple	Power Book g4	7/1/1999	1600	UV34902EQ76	
Fisher Middle	G02	04829	Laptop	Apple	Power Book g4	7/1/1999	1600	UV3490Y8Q76	
Fisher Middle	Administration	04830	Laptop	Apple	ibook g4	5/26/2003	1200		
Fisher Middle	Administration	04831	Laptop	Apple	ibook g4	5/26/2002	1200		

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Fisher Middle	A208	03065	Microscope	Frey Flex	Freysc	7/1/2002	695		
Fisher Middle	B04-Computer Lab	00887	Printer	HP	Color Laserjet 4550n	5/1/1999	2000	JPNCA22910	
Fisher Middle	B04-Computer Lab	00888	Printer	HP		7/1/1998	500		
Fisher Middle	A103	00895	Printer	Apple	Laserwriter 16/600 ps	5/26/1999	500		
Fisher Middle	n/a	04224	Printer	HP	LaserJet	10/26/2005	1147	CNDJD01918	
Fisher Middle	B04-Computer Lab	00885	Projector	Infocus	lp335	5/26/2002	1600	5NW04890028	
Fisher Middle	R03	03054	Projector	Infocus	lp250	7/1/2002	1500	AEHN31000218	
Fisher Middle	n/a	05008	Projector	Infocus	X2	5/26/2002	900	AMMC43704645	
Fisher Middle	n/a	05876	Projector	Epson	Powerlite	10/27/2005	1359.69	T9854LL/A	
Fisher Middle	n/a	05878	Projector	InFocus		10/26/2005	900	AMMC51901702	LCD
Fisher Middle	n/a	05902	Projector	Hitachi	ED-X3400F	11/16/2005	917	F5B002698	
Fisher Middle	n/a	05912	Projector	Hitachi	X3400	1/10/2006	1816	F5D003559	
Fisher Middle	A213	00703	Switch	Cisco Systems	2950	7/1/2003	1200		
Fisher Middle	R07	03070	Switch	Cisco Systems	Catalyst 2950	5/26/2002	1800		
Fisher Middle	Electrical-B	05100	Switch	Cisco Systems	Catalyst 2950	1/1/2003	1800		
Fisher Middle	R08	05103	Switch	Asante	FS4024P	5/26/2000	1800		

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Fisher Middle	G08	05231	Switch		Intra Switch 6224m	7/1/2002	1800		
Fisher Middle	Mat Room	05245	Switch	Asante	IntraCore 3524	7/1/2002	1800		
Fisher Middle	A213	05252	Switch	Cisco Systems	2950	7/1/2003	1200		
Fisher Middle	A213	05253	Switch	Cisco Systems	2950	7/1/2003	1200		
Fisher Middle	A213	05254	Switch	Cisco Systems	2950	7/1/2003	1200		
Fisher Middle	A208	05249	Torso			7/1/2002	800		
Fisher Middle	A208	05250	Torso			6/11/2003	500		

Van Meter Elementary School

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Van Meter	18	00462	Computer	Apple	iMac	7/1/2001	900	XB9140HXG3H	
Van Meter	06	00524	Computer	Apple	iMac	5/26/2000	900	RN1220BQKWG	
Van Meter	Computer Lab	00527	Computer	Apple	iMac	5/26/2000	900	YM209Z1XLRF	
Van Meter	K04	00572	Computer	Apple	iMac	5/25/2000	900	RN1220C4KWG	
Van Meter	Administration Office	00582	Computer	Apple	iMac	7/1/2001	900	RN135472LFC	
Van Meter	Administration Office	00583	Computer	Apple	iMac	7/1/2001	900	RN1350L5LFC	
Van Meter	Workroom	00500	Copier	Gestetner	Copyprinter 5327	5/26/2001	2500		
Van Meter	25	03912	File Cabinet			7/1/2002	700		Portable/2-Door
Van Meter	25	03913	File Cabinet			7/1/2002	700		Lateral/5-Drawer
Van Meter	24	03914	File Cabinet			1/1/2002	700		Lateral/5-Drawer
Van Meter	24	03915	File Cabinet			1/1/2002	700		Lateral/5-Drawer
Van Meter	24	03916	File Cabinet			1/1/2002	700		Lateral/5-Drawer
Van Meter	Administration-Pricipal	03917	Laptop	Apple	Power Book g4	7/1/1999	1600		
Van Meter	24	04807	Laptop	Apple	iBook	7/1/2003	1200	UV33324TPET	

Site	Room	Barcode	Item	Make	Model	Date Acq,	Acq. Cost	Serial Num	Descrip
Van Meter	Science	05908	Microscope	USB Scalar	Pro-Scope	11/28/2005	1000	00016541	
Van Meter	Administration-Hub	05259	Router	Cisco Systems	1750	7/1/2000	1200	JMX0525H004	
Van Meter	16	05336	Router	Linksys	Ether Fast II 10/100	7/1/1999	500		
Van Meter	Computer Room Storage	00558	Switch	Cisco Systems	2950 48 port	7/1/1999	2400		
Van Meter	23	05126	Switch	Asante	3548-2gt	5/26/2001	1800		
Van Meter	05	05263	Switch	Cisco Systems	2950	7/1/2003	1200		
Van Meter	Electrical Room	05299	Switch	Asante	IntreCare 3548-2GT	7/1/2003	1800		
Van Meter	09	05334	Switch	Cisco Systems	2950	7/1/2003	1200		
Van Meter	Storage	05298	Vacuum	Sanitaire	Heavy Duty Commercial	7/1/2000	600		
Van Meter	Administration-Pricipal	05257	Vision Tester	Titmus		7/1/2002	700	22341	

Appendix D:
2006-07 Physical Inventory

Los Gatos Union Elementary School District Technology Items

Fiscal Year 2006-07: Apple Computer

Los Gatos School District Technology Items								
FY 06/07: Apple Computer								
Payment Date	**PO #**	**Amount**	**Warrant#**		**Description/Note**		**Short**	
8/21/2006	pv700064	2,723.99	92749236	Y	1 MBPRO: 17/2.16	W86240S0TJ1		
9/7/2006	700075	36,293.30	92755286	Y	31 iMac: 17/1.83/1GB/80		OK.	
9/7/2006	700131	2,341.50	92755286	Y	2iMac: 17/1.83/1GB/80/COMBO		OK.	
9/21/2006	700135	1,141.54	92760960	Y	1 MB 13/1.83/2x256/60	4H6335GRU9B	OK	
10/16/2006	700135	1,141.54	92770368	Y	1 MB 13/1.83/2x256/60	4H6388CSU9B	OK	
9/25/2006	700142	9,083.83	92761918	Y	3 MBPRO: 15/2.16	W86330J9VWZ	OK	
						W86330J8VWZ	OK	
						W86330EUVWZ	OK	
10/5/2006	700216	80,388.41	92766118	X	53 iMacs: 17/1.83/1GB/80/COMBO		ok	
					5MacBooks: 13/1.83		ok	
					4 iMacs: 17/2/SD	w86360rxvuy	ok	
					8 HP Laserjet 2600		ok	CNGC68F25Q #
					1 Mac Pro		ok	
11/15/2006	700290	1,197.67	92782737	X	iMac: 17/2/1G/160/SD		OK	

Payment Date	PO #	Amount	Warrant#		Description/Note		Short	
	700291	5,365.17	92782737	X	2 MacBooks: 13/2		OK	
					1MacBook Pro: 15/2		OK	
11/16/2006	700292	63,632.76	92783256	X	45 MacBooks: 2/1GB/60GB/SD		OK	
					3 MacBooks: 2/1GB/60GB/SD		OK	
					5 iMac: 17/2/1GB/160GB/SD		OK	
11/15/2006	700443	2,974.18	92782737	Y	50 STM 13" SHOULDER BAG / MOUSE			
11/2/2006	700490	2,442.86		X	7 Printers Laser jet 2600n 8ppm 600DPI		OK	
11/21/2006	700564	5,442.81		X	15 Printers Laser jet 2600n 8ppm 600 DPI		OVER 1	# 6266 SCNGC5900Y2 RETURNED
								Repalce with #6481 SCNFC56Q03Y
								? RETURNED
								Repalce with #6484 SCNGC6820XL

Payment Date	PO #	Amount	Warrant#		Description/Note		Short	
11/21/2006	700565	59,753.35	92807939	X	27 MacBooks 2/80GB/sdma700llA		OK	
					15 iMac 1GB/160G ZOCX		OK	
	700617				10 AIRPORT EXPRESS BASE STATION			
	700702				1 MB 13/2.0 INTEL CORE DUAL	4H70400SWGP	OK	
2/26/2007	700751	2,194.42	92816566		1 Mac Book Pro 15" 2.16GHZ	W870454EW0G	OK	
3/8/2006	700756	2,644.64	92,821,425		2 Macbooks 2.0 Intel dual core	4H7061FDWGP	OK	
						4H7061GAWGP	OK	
	700761				10 quick time, 10 Airport express			
	700786				5 apple mini-dvi to VGA adapter			
	700839				29 MacBook Intel Core 2 Duo		OK	
					6 Imac 1GB ram 160G		OK	
					10 Color LaserJet 2600n Printer		1	SCNGC69N2FL
	700928	1,403.22	92833546		1 IMAC 17/2.0/1G	W87081TAVUX	OK	

Payment Date	PO #	Amount	Warrant#		Description/Note		Short	
	700979	14,625.13			5 MAN PRO CTO	G87150CSUPZ	6528	
						G87150CZUPZ	6426	
						G87150D0UPZ	6425	
						G87150U7UPZ	6427	
						G87150U4UPZ	6424	
	701019	367.16						

Los Gatos Union Elementary School District Technology Items

Fiscal Year 2006-07: CDW

CDW						
2006-2007						
Payment Date	**PO #**	**Invoice**	**Amount**	**Warrant#**		**Description/Note**
1/3/2007	700489	CQZ0400	94,544.70	92796767		
1/3/2007	700489	CRR7016	17,529.56	92796767		
1/3/2007	700489	CQZ7592	4,666.37	92796767		
Total CDW			116,740.63			
						Serial Number: SCAT1036RHCJ is on invoice but NOT on inventory list
						Found in warehouse cage will be entered into AVS 4/24/2007
					2	CISCO 3750 24 PORT
					3	CISCO 3750 48 PORT
					5	CISCO 3560 24 10/100/1000T
					6	CISCO 2960 20PT GETH-4PT DP
					4	CISCO 2950 48PT 10/100
					1	CISCO 3750 24 10/100
					2	CISCO 3750 12 SPF ENHANCED
				TOTAL	23	

Los Gatos Union Elementary School District Technology Items

Fiscal Year 2006-07: Infocus

Payment Date	PO #	Amount	Warrant#		Description/Note
2/2/2007	700581	4,324.59	92809080	x	5 Infocus In26 DLP projector
2/2/2007	700583	8,659.18	92809080	x	10 Infocus In26 DLP projector
1/3/2007	700582	13,618.94	92796777	x	14 Infocus In26 DLP projector
1/23/2007	700584	12,973.76	92804134	x	15 Infocus In26 DLP projector
x= traced to invoice and avs (see detail)					

Appendix E:
Sample Capital Outlay Disposition Request Form

CAPITAL OUTLAY DISPOSITION REQUEST

PROPERTY IDENTIFICATION

DIVISION: **SECTION:**

E-TAG NUMBER	BARCODE NUM.	DESCRIPTION	SERIAL NO.	DATE ACQ.	INV. VALUE

NATURE OF REQUEST (Complete appropriate section – Directions on reverse side)

SECTION A. LOSS/THEFT OF CAPITAL PROPERTY (Any loss/theft must be reported immediately.)

DATE of loss/theft:____________________LOCATION at time of loss/theft____________________

How loss/theft occurred: ____________________

REPORTED BY:____________________DATE:____________________PHONE____________________

POLICE REPORT ATTACHED:____________YES ____________NO POLICE REPORT NO.____________________

DIRECTOR'S SIGNATURE:____________________ DIV. ASST. SUPT.'S SIGNATURE:____________________

SECTION B: CAPITAL PROPERTY RETIREMENT

_________No longer needed by section ___________Nonrepairable ___________Trade-In Other____________________

Date:____________________ Location/site:____________________

DIRECTOR'S SIGNATURE:____________________ DIV.ASST.SUPT.'S SIGNATURE:____________________

COMPLETE FORM 434 FOR PICK=UP OF ITEM BY M&0
AT TIME OF PICK-UP, HAVE M&O SIGN-OFF MAINTENANCE & OPERATIONS USE SALVAGE SECTION OF THIS FORM
NOTE: IF ITEM IS TO BE TRADED IN, SEE INSTRUCTIONS (SECTION B) ON REVERSE SIDE OF THIS FORM.

SECTION C: INTERDEPARTMENTAL/INTERDISTRICT TRANSFER

TRANSFERRING SECTION:____________________

Date:____________________ Location/site:____________________

RECEIVING SECTION OR DISTRICT:____________________

Date:____________________ Location/site:____________________

DIRECTORS' SIGNATURES: ____________________ ____________________
TRANSFERRING SECTION **RECEIVING SECTION**

ASSISTANT SUPERINTENDENT-BUSINESS SERVICES:____________________
(Required only if transferring permanently to a district)

SECTION D: REMOVAL FROM INVENTORY DUE TO LOW VALUATION (UNDER $500)

Estimated value: $____________________ Location/Site:____________________ Date:____________________

DIRECTOR'S SIGNATURE:____________________

ASSISTANT SUPERINTENDENT-BUSINESS SERVICES:____________________

TO BE COMPLETED BY CAPITAL INVENTORY SECTION
The items listed have been compared with property inventory control records maintained by the County Office of Education and agree with said records.

By:____________________Date:____________________

Form 60 – Internal Business 9-97

MAINTENANCE & OPERATIONS USE SALVAGE
Received by:____________________
Date:____________Disposition date____________________
Disposition Source:____________________
Sold for: $____________________

White, Green, Canary, and Pink – Internal Business
Goldenrod – Originator (Pink copy will be returned to issuing section by Capital Inventory Section

Appendix F:
Sample Investigative Complaint Form

:: APPENDIX F SAMPLE INVESTIGATIVE COMPLAINT FORM

The Los Gatos Union Elementary School is committed to conducting its affairs ethically and in compliance with the law. We take pride in our employees and the high quality services we provide to the community.

In order to ensure that we maintain and improve upon the quality and integrity of our services, it is important that we provide employees and the public with ample opportunity to express any concerns regarding various issues such as allegations of violations of District policy, theft, fraud related incidents, safety issues or other legal issues. The district has created a Fraud and Audit HOTLINE for employees and the public to submit their concerns. There are two ways to voice your concern:

CALL the Fraud and Audit HOTLINE at

(xxx) xxx-xxxx

or Complete and submit the following anonymous online form.

Need More Info? Click here to review the Fraud & Audit FAQs.

Your Contact Information (leave blank if submitting an anonymous complaint)

Your Name:

District Position:

Work Phone #:

Home Phone #:

Email:

Please Give Us Information About Your Complaint

Date the Incident Occurred: * Required Field

Time the Incident Occurred: * Required Field

Suspected Person(s): * Required Field

Description of Complaint * (What, where, when, how and who else may be aware of incident):

Required Field

Appendix G:
Use of Bond Funds for Technology-Related Equipment

Voice Over Internet Protocol (VOIP)

Voice over IP-FY 05/06	Fisher	Van Meter	Daves	Lex	BH	DO/Tech/ Warehouse	Total
Material/Supplies (under $500)	2,843	2,264	1,349	2,041	7,362	3,927	19,786
Non Cap Equipment ($500-$4999)	108,594	53,407	44,819	25,727	59,479	11,985	304,011
Contracted Services	26,542	12,781	13,638	7,256	14,963	7,546	82,726
Data Transmission Lines	734	609	0	148	521	210	2,222
Equipment ($5000 & up)	0	0	7,788	7,788	7,788	15,251	38,615
Total	138,713	69,061	67,594	42,960	90,113	38,919	447,360
Reimbursement			(67,594)		(90,113)		
Net			0		0		
Please note:							
The project was funded by GO Bond for Sites. (FY 06/07 Journal done to move Dave & BH out bond $ into State $)							
The project was funded by Developer Fees for DO.							
Material/Supplies: phone sets, interface card, connector,							
Non Cap. Equip.: tripp Lite Smart, Switches							
Contracted Srvc: Installation & configuration, training & support							
Equipment: Server							

Apple

Apple: FY 03/04 – FY 05/06 (3 years)	Fisher	Van Meter	Daves	Lex	BH	DO/Tech/ Warehouse	Total
General Fund (010)	36,713	4,320	5,991	3,289	0	40,892	91,205
Lottery (020)	166,382	1,396	0	2,147	14,123	86,060	270,109
Parcel Tax (040)	0	0	0	0	0	3,500	3,500
Routine Repair & Maint. (050)	0	0	0	0	0	6,721	6,721
H&S/Donation ****	35,002	41,450	60,033	6,134	10,028	2,550	155,196
Categroical Program	11,107	22,800	12,261	1,022	3,424	70,687	121,300
Sp. Ed. (080)	868	1,591	0	0	1,206	5,076	8,742
Cafeteria Fund (130)	0	0	0	0	0	1,937	1,937
Building Fund (G.O. Bond-210)	0	0	0	0	0	3,501	3,501
Capital Facility (Developer Fees-250)	0	0	0	0	0	2,956	2,956
Sp. Reserves Capital (400)	0	0	0	0	0	2,598	2,598
Total	250,071	71,557	78,284	12,593	28,781	226,479	667,765

CDW and SBC

CDW: FY 03/04-05/06	Fisher	Van Meter	Daves	Lex	BH	DO/Tech/ Warehouse	Total
General Fund	3,977	118	0	0	1,471	7,705	13,271
Lottery	378	1,203	0	989	7,629	4,812	15,012
Routine Repair & Maint.						1,053	1,053
Categorical Fund	5,740	0	5,586	0	4,012	3,048	18,387
Sp. Ed						244	244
Cafeteria Fund						4,546	4,546
GO Bond	104,895	50,619	52,665	31,349	67,211	1,305	308,044
Sp. Reserve						30,337	30,337
Total	114,990	51,940	58,252	32,338	80,324	53,049	390,893
SBC: FY 03/04-05/06	**Fisher**	**Van Meter**	**Daves**	**Lex**	**BH**	**DO/Tech/ Warehouse**	**Total**
GO Bond			15,173				15,173
Total	0	0	15,173	0	0	0	15,173

Totally Networked

Totally Networked: FY 03/04-FY 05/06	Fisher	Van Meter	Daves	Lex	BH	DO/Tech/ Warehouse	Total
General Fund							
Non Cap Equipment ($500-$4999)						4,037	4,037
Contracted Services						3,328	3,328
Total	0	0	0	0	0	7,365	7,365

Totally Networked: FY 03/04-FY 05/06	Fisher	Van Meter	Daves	Lex	BH	DO/Tech/ Warehouse	Total
Lottery Fund							
Material/Supplies (under $500)						262	262
Non Cap Equipment ($500-$4999)						2,327	2,327
Contracted Services						7,549	7,549
Total	0	0	0	0	0	10,138	10,138

Totally Networked: FY 03/04-FY 05/06	Fisher	Van Meter	Daves	Lex	BH	DO/Tech/ Warehouse	Total
Routine Repair & Maint.							
Non Cap Equipment ($500-$4999)						4,992	4,992
Total	0	0	0	0	0	4,992	4,992

Totally Networked: FY 03/04-FY 05/06	Fisher	Van Meter	Daves	Lex	BH	DO/Tech/ Warehouse	Total
Building Fund							
Non Cap Equipment ($500-$4999)	149,408	23,822	23,057		35,721	17,048	249,056
Contracted Services	3,999	5,098	428		5,760		15,284
Equipment	20,359	0				17,753	38,112
Total	173,765	28,919	23,484	0	41,481	34,801	302,451
Totally Networked: FY 03/04-FY 05/06	**Fisher**	**Van Meter**	**Daves**	**Lex**	**BH**	**DO/Tech/ Warehouse**	**Total**
Developer Fees							
Equipment						10,717	10,717
Total	0	0	0	0	0	10,717	10,717
Totally Networked: FY 03/04-FY 05/06	**Fisher**	**Van Meter**	**Daves**	**Lex**	**BH**	**DO/Tech/ Warehouse**	**Total**
Sp. Reserve							
Material Supplies		450				62	
Contracted Services	233	43	249	138	249	379	1,290
Total	233	493	249	138	249	441	1,801

Totals

Los Gatos Union School District			
Tech related items purchased by using G.O.Bond $			
Project/Vendor			**Note**
Voip	250,734		
CDW	186,863		
Totally Networked	302,451		This amount included hardware & service contract (installation). In general, the switches & routers the district bought from
Total	740,048		Totally Networked were gone/stolen.

Appendix H:
Study Agreement

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
STUDY AGREEMENT
January 31, 2007

The FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM (FCMAT), hereinafter referred to as the Team, and the Santa Clara County Office of Education hereinafter referred to as the COE, mutually agree as follows:

1. BASIS OF AGREEMENT

The Team provides a variety of services to school districts and county offices of education upon request. Based on the provisions of Education Code Section 1241.5 (b), a County Superintendent of Schools may review or audit the expenditures and internal controls of any school district in his or her county if he or she has reason to believe that fraud, misappropriation of funds, or other illegal fiscal practices have occurred that merit examination. The review or audit conducted by the county superintendent shall be focused on the alleged fraud, misappropriation of funds, or other illegal fiscal practices and shall be conducted in a timely and efficient manner.

The COE has requested that the Team provide for the assignment of professionals to study specific aspects of the Los Gatos Union Elementary School District. These professionals may include staff of the Team, County Offices of Education, the California State Department of Education, school districts, or private contractors. All work shall be performed in accordance with the terms and conditions of this Agreement.

2. SCOPE OF THE WORK

A. Scope and Objectives of the Study pursuant to the provisions of Education Code Section 1241.5:

1. Review the procurement and inventory processes and practices of the District over a period of two fiscal years (2004-05 & 2005-06) for all fixed assets. Specific focus of the audit will concentrate on the procurement of equipment related to the technology department.

2. Review district policies and procedures related to Public Contract Code Sections 20111 & 22002 concerning Bid Limits for the use of all capital projects funds, including deferred maintenance, developer fee, bond, and state school building. The review shall include an evaluation of independent contracts to determine whether actions taken by district personnel were in compliance with the Public Contract Code.

3. Evaluate the District's policies and purchasing procedures to determine if conflicts of interest existed in the award of independent contracts by district personnel.

4. Conduct a review of the District's internal control process and procedures for absence tracking related to payroll and benefit irregularities for accrued vacation and sick leave.

B. Services and Products to be Provided

1) Orientation Meeting - The Team will conduct an orientation session at the District to brief District management and supervisory personnel on the procedures of the Team and on the purpose and schedule of the study.

2) On-site Review - The Team will conduct an on-site review at the District office and at school sites if necessary; and will continue to review pertinent documents off-site.

3) Progress Reports - The Team will inform the District and COE of material issues as the review is performed.

4) Draft Reports - Sufficient copies of a preliminary draft report will be delivered to the COE administration for review and comment.

5) Final Report - Sufficient copies of the final study report will be delivered to the COE following completion of the review.

6) Follow-Up Support - Subsequent to the completion of the study, the Team will meet with the COE as requested by the COE to discuss the findings and recommendations of the report

3. PROJECT PERSONNEL

The study team will be supervised by Anthony L. Bridges, Deputy Executive Officer, Fiscal Crisis and Management Assistance Team, Kern County Superintendent of Schools Office. The study team may also include:

A. Michael G. Kessler, CrFA, CFE, President Kessler International
B. Charles J. Shields III CFE, CPA, Kessler International
C. Timothy J. Stahl, Kessler International

Other equally qualified consultants will be substituted in the event one of the above noted individuals is unable to participate in the study.

4. PROJECT COSTS

The cost for studies requested pursuant to E.C. 42127.8 (d) (1) shall be:

A. \$500.00 per day for each Team Member while on site, conducting fieldwork at other locations, preparing and presenting reports, or participating in meetings.

B. All out-of-pocket expenses, including travel, meals, lodging, etc. Based on the elements noted in section 2 A, the total cost of the study is estimated at \$50,000. The COE will be invoiced at actual costs, with 50% of the estimated cost due following the completion of the on-site review and the remaining amount due upon acceptance of the final report by the COE. Following payment to the Kern

County Superintendent of Schools the Santa Clara County Office of Education may submit a claim for reimbursement pursuant to Section 2 of Chapter 620 of the Statutes of 2001 and Section 1 of Chapter 357 of the Statutes of 2005.

C. Any change to the scope will affect the estimate of total cost.

Payments for FCMAT services are payable to Kern County Superintendent of Schools-Administrative Agent.

5. RESPONSIBILITIES OF THE COE

A. The COE will provide office and conference room space while on-site reviews are in progress.

B. The COE will provide the following (if requested):

1) A map of the local area
2) Existing policies, regulations and prior reports addressing the study request
3) Current organizational charts
4) Current and four (4) prior years' audit reports
5) Any documents requested on a supplemental listing

C. The COE Administration will review a preliminary draft copy of the study. Any comments regarding the accuracy of the data presented in the report or the practicability of the recommendations will be reviewed with the Team prior to completion of the final report.

Pursuant to EC 45125.1(c), representatives of FCMAT will have limited contact with District pupils. The COE shall take appropriate steps to comply with EC 45125.1(c).

6. PROJECT SCHEDULE

The following schedule outlines the planned completion dates for key study milestones:

Orientation:	February 26, 2007
Staff Interviews:	To be determined
Exit Interviews:	To be determined
Preliminary Report Submitted:	To be determined
Final Report Submitted:	To be determined
Board Presentation:	To be determined

7. CONTACT PERSON

Please print name of contact person: Cathy Grovenburg, Assistant Superintendent of Business

Telephone 408 453-6832 FAX

Internet Address cathy_grovenburg@sccoe.org

February 8, 2007

Colleen B. Wilcox, Ph.D., Superintendent
Santa Clara County Office of Education

Date

Barbara Dean

Feb 1, 2007

Barbara Dean, Deputy Administrative Officer
Fiscal Crisis and Management Assistance Team

Date

REVIEWED,
Risk Management
RM07-0555 2/9/07