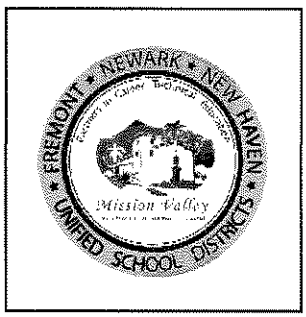
Mission Valley ROP

Thursday, December 20, 2012

5p.m. Governing Council Meeting

MVROP Board Room

(510) 657-1865 Ext. 15141


FREMONT • NEWARK • NEW HAVEN •
UNIFIED SCHOOL DISTRICTS
Mission Valley

Agenda

Regular Meeting of the Governing Council
Mission Valley Regional Occupational Center/ Program
ROP Board Room
Thursday, December 20, 2012
Regular Meeting (Open Session) – 5p.m.

Call to order _____p.m.

Pledge of Allegiance

Roll Call:

_____ Janice Schaefer, President
_____ Jonas Dino, Vice President
_____ Larry Sweeney, Clerk
_____ Other

Approval of Agenda:

Motion: _____
Second: _____
Vote: _____

Communication:

a. Items from the Staff
b. Oral Communication
   - *Presentation of MVROP Retirement Proclamation Honoring MVROP Governing Council Member, Janice Schaefer*
c. Written Communication
   - *"Johnny Cimino Named the 2012 MVROP Teacher of the Year", MVROP Press Release, October 18, 2012*
   - *"Mission Valley ROP to Host Annual Open House" MVROP Press Release, October 24, 2012*
   - *"Cimino Named MVROP Teacher of the Year", Fremont Bulletin, October 26, 2012*
   - *"Johnny Cimino Named MVROP Teacher of the Year", Tri-City Voice, October 30, 2012*

d. Items from the Board
e. Public Comment
   - Blue Speaker Card – Items on the agenda
   - Green Speaker Card – Items not on the agenda

Consent Calendar:

a. Minutes:
Approve minutes from the Governing Council meetings on September 20, 2012 and October 18, 2012.

b. Business and Finance:
B&F#1 Approve Purchase Orders over $5,000

	Increase to Income Lottery- Restricted Prop 20 and Unrestricted
B&F#4	Adopt Resolution #9-1213 Adjustments to Income and Expenditures
B&F#5	Adopt Resolution #10-1213 Accept Donations to Mission Valley ROP
B&F#6	Adopt Resolution #11-1213 Disposal of Records
B&F#7	Approve Memorandum of Understanding between John F. Kennedy High and Mission Valley ROP
B&F#8	Adopt Resolution #12-1213 Surplus Inventory

c. Curriculum and Instruction:

C&I#1	Approve DECA Fieldtrip, San Ramon

End of Consent Calendar:

Motion: _____
Second: _____
Vote: _____

Board comments on Consent Calendar:

_____

_____

Business and Finance #1 **Information**

Review Budget Modification Plan

Business and Finance #2 **Information/Presentation/Action**

Review and Accept Audit Report from Vavrinek, Trine, Day & Co. for the Fiscal Year 2011/2012

Motion: _____
Second: _____
Vote: _____

Business and Finance #3 **Information/ Action**

Review and Approve Certification of First Interim Financial Report

Motion: _____
Second: _____
Vote: _____

Board of Education #1 **Information/ Action**

Approve Variable Waiver Request

Motion: _____
Second: _____
Vote: _____

Board of Education #2 **Information/ Action**

Review and Approve MVROP Governing Board Meeting Dates

Motion: _____
Second: _____
Vote: _____

Board Requests

_____

_____

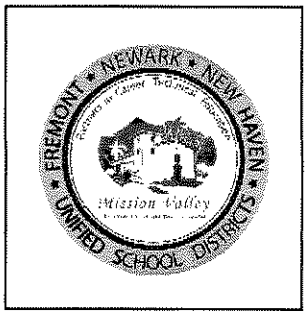
Adjourn to Closed Session: _____ p.m.

Agenda _Closed Session

The Board of Education may adjourn to closed session during this meeting pursuant to Government Code Section 3549.1 to discuss and/ or give direction to its representatives. During adjournment to Closed Session the Council will consider and/ or take action upon:

Reconvene to Open Session:_____p.m.

Meeting adjourned: _____pm



Communication

Mission Valley ROP

CAREER TECHNICAL TRAINING CENTER

5019 Stevenson Blvd · Fremont, CA 94538-2449

(510) 657-1865 · Fax (510) 438-0378 · www.mvrop.org

PRESS RELEASE

FOR IMMEDIATE RELEASE

Date: October 18, 2012

JOHNNY CIMINO NAMED THE 2012 MVROP TEACHER OF THE YEAR

FREMONT, CA- Mission Valley ROP is honored to present Auto Body Painting and Refinishing program instructor, Johnny Cimino, as the MVROP 2012 Teacher of the Year. This prestigious award is given each year by MVROP to recognize excellence in Career Technical Education instruction. Johnny will be presented with his award tonight by the MVROP Governing Council.

Johnny Cimino strongly believes that instructors should lead by example, must work to add personal touches in the classroom, and help all students to become good citizens in the community. As a valuable member of the Mission Valley ROP teaching staff for twenty years, Johnny has been doing exactly this, by passing on his valuable industry experience to a diverse population of students. On a daily basis, you can find Johnny coming in early to work to open the shop, often working through lunch, and staying late four out of five days a week. If asked why he does this, Johnny would respond by stressing that it is important to show his students that a disciplined person works until the job is completed. He would go on with a shy smile, in his modest and sincere way to say, "I am proud of the work I do and I am honored to call myself a teacher. One of my greatest rewards throughout the day and year is seeing the smiles on students' faces, knowing that they feel good about what they have accomplished."

This in itself demonstrates the value of Career Technical Education, since Johnny Cimino at one time was a student in the very program that he instructs today. This connection to the program, the school's mission, and the personal experience from years of working within the Auto Body Painting and Refinishing industry continues to fill Johnny's classes with a staggering consistency each and every year. We at Mission Valley ROP commend Johnny for making a difference in the lives of students in the Tri-City area.

About Mission Valley ROP

Mission Valley ROP (MVROP) is the regional occupational program for the Tri-City area. Established in 1969, MVROP has been instrumental in preparing students for successful business, medical, and technical careers. Through a partnership with Fremont, New Haven, and Newark Unified School Districts, Career Technical Education is provided to 4,000 students (high school and adult) each year. For the latest news and information about MVROP, visit us on the web at www.mvrop.org.

###

Press Contact:
Allison Aldinger, PR Administrator
(510) 492-5141
aaldinger@mvrop.org

Mission Valley ROP

CAREER TECHNICAL TRAINING CENTER

5019 Stevenson Blvd · Fremont, CA 94538-2449

(510) 657-1865 · Fax (510) 438-0378 · www.mvrop.org

FOR IMMEDIATE RELEASE

Date: October 24, 2012

MISSION VALLEY ROP TO HOST ANNUAL OPEN HOUSE

FREMONT, CA- Mission Valley ROP will be focusing on technology as it opens its campus doors and welcomes the community to attend its annual Open House tomorrow, Thursday, October 25, 2012 from 6 to 8 p.m. The MVROP Open House provides an excellent opportunity for parents, loved ones of current students, and those who would like to learn more about Mission Valley ROP, explore the various courses, career pathways, and opportunities to their avail at the campus during this annual community event.

Every high school campus in the Tri-City area will be represented at this informative event and all MVROP instructors will be present to answer questions from the public. In addition, the Culinary Program's instructors and students will be hosting a delicious Spanish themed menu of refreshments for event attendees. MVROP encourages everyone to avoid the cold fall weather outside and instead enjoy the welcoming environment of good food, great company, and the possibilities for success at our center campus tomorrow night.

Event Details

Event:	MVROP Annual Open House
Date:	Thursday, October 25, 2012
Time:	6 to 8 p.m.
Location:	MVROP Main Center Campus 5019 Stevenson Blvd., Fremont
Website:	www.mvrop.org
Who:	Everyone is welcome!

About Mission Valley ROP

Mission Valley ROP (MVROP) is the regional occupational program for the Tri-City area. Established in 1969, MVROP has been instrumental in preparing students for successful business, medical, and technical careers. Through a partnership with Fremont, New Haven, and Newark Unified School Districts, Career Technical Education is provided to 4,000 students (high school and adult) each year. For the latest news and information about MVROP, visit us on the web at www.mvrop.org.

###

Press Contact:

Allison Aldinger, PR Administrator

(510) 492-5141

aaldinger@mvrop.org

Cimino named MVROP Teacher of the Year

The Mission Valley Regional Occupational Program is honoring Auto Body Painting and Refinishing program instructor Johnny Cimino as the MVROP 2012 Teacher of the Year.

This prestigious award is given each year by MVROP to recognize excellence in Career Technical Education instruction. The MVROP Governing Council presented Cimino with his award Oct. 18.

Cimino strongly believes that instructors should lead by example, must work to add personal touches in the classroom and help all students to become good citizens in the community.



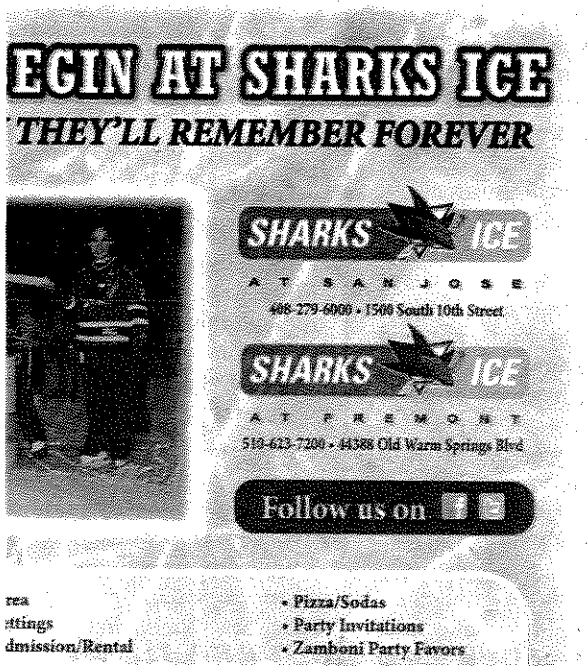
Johnny Cimino

As a member of the Mission Valley ROP teaching staff for 20 years, Cimino has been doing this by passing on his industry experience to a diverse population of students.

On a daily basis, he can be seen coming in early to work to open the shop, often working through lunch, and staying late four out of five days a week. If asked why he does this, Cimino responds by stressing it is important to show his students that a disciplined person works until the job is completed.

"I am proud of the work I do and I am honored to call myself a teacher," he said. "One of my greatest rewards throughout the day and year is seeing the smiles on students' faces, knowing that they feel good about what they have accomplished."

Cimino at one time was a student in the very program that he instructs today.

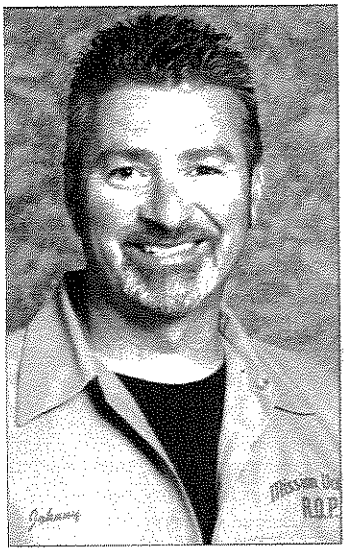


Fremont Bulletin Newspaper
October 26, 2012
Page 8

Johnny Cimino named MVROP Teacher of Year

ARTICLE AND PHOTOS SUBMITTED
BY ALLISON ALDINGER, MVROP

Mission Valley ROP (Regional Occupational Program) is honored to present Auto Body Painting and Refinishing program instructor, Johnny Cimino, as the MVROP 2012 Teacher of the Year. This prestigious award is given each year by MVROP to recognize excellence in Career Technical Education instruction. Johnny was presented with the award by the MVROP Governing Council on October 18, 2012.



Cimino strongly believes that instructors should lead by example, must work to add personal touches in the classroom, and help all students to become good citizens in the community. As a valuable member of the Mission Valley ROP teaching staff for twenty years, he has been doing exactly this, by passing on his valuable industry experience to a diverse population of students. On a daily basis, you can find Cimino coming in early to work to open the shop, often working through lunch, and staying late four out of five days a week.

If asked why he does this, he would respond by stressing that it is important to show his students that a disciplined person works until the job is completed. Cimino would go on with a shy smile, in his modest and sincere way to say, "I am proud of the work I do and I am honored to call myself a teacher. One of my greatest rewards throughout the day and year is seeing the smiles on students' faces, knowing that they feel good about what they have accomplished."

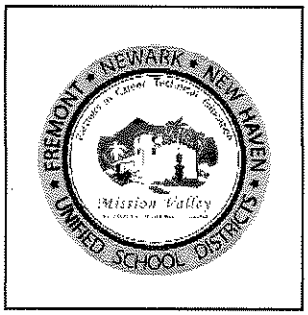
The value of Career Technical Education is evident in Johnny's classes since he was, at one time, a student in the very program he instructs today. This personal connection, the school's mission, and years of experience within the Auto Body Painting and Refinishing industry provides an invaluable contribution to his students each and every year. We at Mission Valley ROP commend him for making a difference in their lives.

For more information, visit www.mvrop.org



Johnny Cimino with Senator Ellen Corbett

Consent Calendar


FREMONT • NEWARK • NEW HAVEN •
UNIFIED SCHOOL DISTRICTS
Mission Valley

Minutes

Regular Meeting of the Governing Council
Mission Valley Regional Occupational Center/ Program
Thursday, September 20, 2012

Member Sweeney called the meeting to order at 5 p.m.

Present:

Larry Sweeney, Clerk
Sarabjit Cheema, NHUSD Alternate
Nancy Thomas, NUSD Alternate

Note: Member Sweeney acted as President of the Governing Council to conduct the meeting. (Nancy Thomas represented NUSD in Janice Schaefer's absence and Sarabjit Cheema represented NHUSD in Jonas Dino's absence.)

Approval of Agenda:

Member Thomas made a motion to approve all items on the September agenda. Member Cheema made a second to approve the motion. Members voted 3-0 to approve all items on the September agenda.

Communication:

a. **Items from Staff:**

Campus Updates

MVROP's website was redesigned over the summer and has proven to be a useful communication tool for all staff.

Following the departure of Shelley Adams, MVROP worked with a lean administration during the summer and at the start of the school year. As a result of Margie Trujillo being hired as Director of Educational Services, a new vacancy for the ROP Coordinator position was created.

New School Year

Superintendent Murchison shared that MVROP administrators had collaborated to create the 2012-2013 school goals. He also distributed copies of the MVROP events and promotional activities calendar to all Governing Council members.

It was also noted that the start of the school year went smoothly and that administration has received feedback from instructors who have observed their full classes are composed of students who display a genuine interest in the program.

CAROCP Conference

Superintendent Murchison shared Margie Trujillo was absent from the Governing Council meeting because she was representing MVROP and Superintendent Murchison at the CAROCP Conference taking place in Sacramento.

b. **Oral Communication:**
A presentation was given by IT Manager, Phil Subasa, regarding MVROP Technology Updates.

c. **Written Communication**
None

d. **Items from the Board:**
None

e. **Public Comment:**
None

Consent Calendar:

B&F Item #5 was pulled for discussion by Member Thomas. All subsequent inquiries were answered by Marie dela Cruz, MVROP Director of Business Services.

Member Thomas made a motion to approve all items in the Consent Calendar. Member Cheema made a second to approve the motion. Members voted 3-0 to approve all items in the Consent Calendar.

Business and Finance #1 **Budget Modification Plan**

Marie Dela Cruz, Director of Business Services shared Business and Finance Item #1 and the current fiscal state of California and the impending November ballot measure.

This is an information only item.

Business and Finance #2 **Review and Approve Report on Fiscal Year 2011-2012 Unaudited Actuals**

Marie Dela Cruz, Director of Business Services reviewed Business and Finance Item #2, Review and Approve Report on Fiscal Year 2011-2012 Unaudited Actuals and answered subsequent inquiries from the Governing Council.

Member Thomas made a motion to approve Business and Finance Item #2, Review and Approve Report on Fiscal Year 2011-2012 Unaudited Actuals. Member Cheema made a second to approve the motion. Members voted 3-0 to approve Business and Finance Item #2, Review and Approve Report on Fiscal Year 2011-2012 Unaudited Actuals.

Business and Finance #3 **Review and Approve Services Agreement between Fremont Unified School District and Mission Valley ROP**

Marie Dela Cruz, Director of Business Services reviewed Business and Finance Item #3, Review and Approve Services Agreement between Fremont Unified School District and Mission Valley ROP and answered subsequent inquiries from the Governing Council.

Member Thomas made a motion to approve the Services Agreement between Fremont Unified School District and Mission Valley ROP. Member Sweeney made a second to approve the motion. Members voted 3-0 to approve the Services Agreement between Fremont Unified School District and Mission Valley ROP.

Board Requests
Member Cheema requested for a copy of the Joint Powers Agreement between MVROP and the three school districts (FUSD, NHUSD, and NUSD) to be sent to her.

Phil Subasa will create user accounts for the Governing Council to access the school website, www.mvrop.org, and the training videos and materials for sexual harassment and isafe.

Member Thomas requested for all four Superintendents (MVROP, NUSD, NHUSD, and FUSD) to have a conversation about the isafe and CIPA training MVROP now conducts with students.

The meeting was adjourned at 6:40 p.m.

_____
Nancy Thomas, NUSD Alternate

_____
Sarabjit Cheema, NHUSD Alternate

_____
Larry Sweeney, Clerk

Regular Meeting of the Governing Council
Mission Valley Regional Occupational Center/ Program
Thursday, October 18, 2012

Member Schaefer called the meeting to order at 5 p.m.

Present:

Janice Schaefer, President
Jonas Dino, Vice President
Larry Sweeney, Clerk

Approval of Agenda:

Member Dino made a motion to approve all items on the October agenda. Member Sweeney made a second to approve the motion. Members voted 3-0 to approve all items on the October agenda.

Communication:

a. **Items from Staff:**
Campus Updates
MVROP Coordinator Jim Omlid gave a presentation regarding program planning for career pathways for Project Lead the Way (PLTW), Automotive Technology, and Construction Technology. Also noted was the ongoing conversation with Newark Memorial High School and MVROP regarding the further development of the biotechnology pathway.

b. **Oral Communication:**
MVROP Auto Body Painting and Refinishing Instructor, Johnny Cimino, was presented with the 2012 MVROP Teacher of the Year Award.

c. **Written Communication**
MVROP PR Administrator, Allison Aldinger, shared the following items with the Governing Council:

- *"Government Briefs", Tri-City Voice, June 19, 2012*
- *"Mission Valley ROP Adds New Talent to Administrative Team" MVROP Press Release, September 24, 2012*
- *Mission Valley ROP Adds New Talent to Administrative Team", Newark Patch, September 28, 2012*
- *"Alameda County Selects Two Teachers of the Year", Fremont Patch, October 5, 2012*

d. **Items from the Board:**
None

e. **Public Comment:**
None

Consent Calendar:
The September minutes were pulled.

Member Sweeney made a motion to approve all items, excluding the September minutes, in the Consent Calendar. Member Dino made a second to approve the motion. Members voted 3-0 to approve all items, excluding the September minutes, in the Consent Calendar.

Business and Finance #1 **Budget Modification Plan**

Marie Dela Cruz, Director of Business Services shared Business and Finance Item #1 and the current fiscal state of California and the impending November ballot measures Propositions 30 and 38.

This is an information only item.

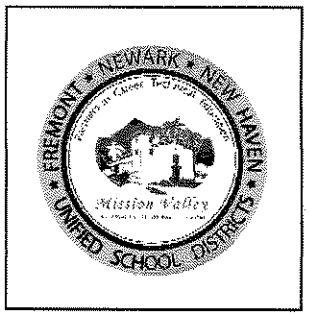
Board Requests
Member Dino requested for Superintendent Murchison to give a presentation to the NHUSD Board of Education at a future meeting. Allison Aldinger will make contact with NHUSD to make arrangements.

The meeting was adjourned at 5:40 p.m.

_____
Janice Schaefer, President

_____
Jonas Dino, Vice President

_____
Larry Sweeney, Clerk



Business and Finance

MISSION VALLEY ROP

PURCHASE ORDER REPORT
PURCHASE ORDER'S OVER $5,000
BOARD MEETING -DECEMBER 20, 2012
PO PERIOD: OCTOBER 11, 2012-DECEMBER 10, 2012
AGENDA ITEM - B&F #1

PO NUMBER	VENDOR NAME & ACCOUNT CODE	DESCRIPTION		AMOUNT
132297	SCHOOL SPECIALTY	FURNITURE	$	12,120.02
	81-0635-0-6999-2701-4310-660-6013			
132355	AMERICAN AIR CONDITIONING	SERVICES- DUCT WORK	$	8,720.00
	81-0635-0-6706-8111-5671-660-6013	BUILDING 6		
132783	FOLGER GRAPHICS	PRINTING SERVICES	$	5,000.00
	81-0635-0-6010-7180-5870-660-6010			
133100	NEWARK UNIFIED SCHOOL DISTRICT	PAYROLL REIMBURSEMENT		
	81-0635-0-6999-2101-5830-660-6008		$	14,000.00
	81-0635-0-6999-3111-5830-660-6008		$	16,000.00
	81-0635-0-6999-1001-5830-660-6008		$	1,000.00
	TOTAL		$	31,000.00

Mission Valley ROP
Warrants $5,000 and above
Fiscal Year 12-13

B&F #2
December 20, 2012

Date	Warrant #	Vendor	Purpose	Amount	PO number
10/9/12	50201124	PG&E	Electricity	$ 7,435.33	
10/16/12	50201396	New Haven USD	Contracted Payroll	$ 7,220.66	131879
10/29/12	TF130132	FUSD	September 2012 Busing	$ 11,614.68	
11/6/12	50201880	New Haven USD	Contracted Payroll	$ 7,620.66	131879
11/6/12	50201886	PG&E	Electricity	$ 8,247.14	
11/19/12	TF130252	FUSD	October 2012 Busing	$ 15,058.89	
12/3/12	TF130274	FUSD	Lease payment FY 12/13	$261,290.99	
12/3/12	TF130273	FUSD	50% Services Fees FY 12/13	$ 93,130.00	

_____ Information
__X__ Action
_____ Presentation

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM
BOARD OF EDUCATION

A G E N D A I T E M

B&F #3

DATE OF BOARD MEETING: December 20, 2012

TITLE: Adopt Resolution No. 8-1213
Increase to Income
Lottery - Restricted Prop 20 and Unrestricted

Background:

In June 2012, the lottery projection was $141.75 per ADA based on 2007-2008 ADA of 2629.49.

Current Status:

In November 2012, School Services of California issued a lottery projection of $154 per ADA. As a result, the lottery projection increased by $32,211.

Recommendation:

Staff recommends adoption of resolution number 8-1213 authorizing the increase to lottery income.

Marie dela Cruz,657-1865	ROP Center	Bus. Svcs.	Pete Murchison
Staff Contact Person	**Department**	**Division**	**Superintendent**

Based on Form J-62
State Department of Education

District Request No.8-1213
B&F #3

FOR MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

Sheila Jordan
County Superintendent of Schools
313 West Winton Avenue
Hayward, CA 94544-1198

Fremont, California

Date: December 20,2012

Pursuant to the provision of the Education Code Section 42600, we, the undersigned, constituting a majority of the members of the governing board of the above-named district, do hereby transmit this resolution requesting an increase in income of said school district for the following reasons:

Lottery

INCOME APPROPRIATION	ACCOUNT NO.	AMOUNT
Unrestricted Lottery	81-1100-0-0000-0000-8781-671-6045	15,777
Prop 20 Restricted Lottery	81-6300-0-0000-0000-8781-671-6046	16,434
		32,211

EXPENDITURE APPROPRIATION	ACCOUNT NO.	AMOUNT
Transportation	81-1100-0-6999-1001-5880-671-6998	15,777
Supplies	81-6300-0-6999-1001-4310-660-6046	16,434
		32,211

Respectfully submitted,

Clerk of the Governing Council
Mission Valley ROP
Alameda County, State of California

Posted by:_____

____ Information
X Action
____ Presentation

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM
BOARD OF EDUCATION

A G E N D A I T E M
B&F #4

DATE OF BOARD MEETING: December 20, 2012

TITLE: Adopt Resolution Number 9-1213
Adjustments to Income and Expenditures

Current Status:

Resolution number 9-1213 reflects adjustments to income and expenditures to estimated actuals. Adjustments include a decrease in Registration Fees income, Interest Income, DSP Income and Salaries and Benefits.

Recommendation:

Staff recommends adoption of Resolution number 9-1213 authorizing the adjustments to income and expenditures.

Marie dela Cruz, 657-1865	ROP Center	Bus. Svcs.	Pete Murchison
Staff Contact Person	**Department**	**Division**	**Superintendent**

Based on Form J-62
State Department of Education

District Request No.9-1213
B&F #4

FOR MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

Sheila Jordan
County Superintendent of Schools
313 West Winton Avenue
Hayward, CA 94544-1198

Fremont, California

Date: December 20,2012

Pursuant to the provision of the Education Code Section 42600, we, the undersigned, constituting a majority of the members of the governing board of the above-named district, do hereby transmit this resolution requesting an increase in income of said school district for the following reasons:

Fund Balance and Income

INCOME APPROPRIATION	ACCOUNT NO.	AMOUNT
Fund Balance	81-0635-0-0000-0000-9790-000-0000	248,934
Adult Student Fees, Fee based	81-0635-0-0000-0000-8689-000-6062	(60,000)
Interest Income	81-0635-0-0000-0000-8661-000-0000	(5,000)
DSP Income	81-6355-0-6999-0000-8590-000-6355	(30,000)
Registration Fees	81-0635-0-0000-0000-8689-000-6064	(20,000)
		133,934

EXPENDITURE APPROPRIATION	ACCOUNT NO.	AMOUNT
Certificated Salaries	81-0635-0-6999-1001-1105-660-6998	(153,000)
Cettificated Benefits	81-0635-0-6999-1001-3xxx-660-6998	(23,823)
Classified Salaries	81-0635-0-6999-1001-2105-660-6998	(27,500)
Classified Benefits	81-0635-0-6999-1001-3xxx-660-6xxx	(3,167)
Management Salaries	81-0635-0-6999-2101-1305-660-6001	(40,000)
Management Benefits	81-0635-0-6999-2101-3xxx-660-6001	(1,444)
Fund Balance	81-0635-0-0000-0000-9790-000-0000	65,000
Fund Balance	81-6355-0-0000-0000-9790-000-0000	30,000
Fund Balance	81-0635-0-0000-0000-9790-000-0000	20,000
		(133,934)

Respectfully submitted,

Clerk of the Governing Council
Mission Valley ROP
Alameda County, State of California

Posted by:_____

____ Information
__X__ Action
____ Presentation

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM
BOARD OF EDUCATION

A G E N D A I T E M
B&F #5

DATE OF BOARD MEETING: December 20, 2012

TITLE: Adopt Resolution No. 10-1213
Accept Donations to Mission Valley ROP

Background:

Education Code 635160 authorizes governing boards of any school district to initiate and carry on any program, activity or to act otherwise in any manner that is not in conflict with or inconsistent with or preempted by any law and that is not in conflict with the purpose for which school districts are established. Acceptance of gifts to the school district is within the permissive authority granted Boards of Education in the permissive code embodied in Education Code 35160.

Current Status:

Donated to	Donated by	Item
Auto Body Program	TMSELL.COM	$200.00
Bio tech NMHS	Ohlone	7 textbooks
Culinary JLHS	Students	$70.00
Culinary NMHS	Students	$265.00
Fire Science	SCBA Safety	2 working SCBA
Fire Science	ALCO FD	10 SCBA
Information Comm Tech	Students	$100.00
Medical Assisting	Students	$681.00
Medical Assisting	Salutron, Inc	1000 heart monitors

Recommendation:

Staff recommends acceptance of the aforementioned donations to Mission Valley Regional Occupational Program.

Marie dela Cruz, 657-1865	ROP Center	Bus. Svcs.	Pete Muchison
Staff Contact Person	**Department**	**Division**	**Superintendent**

Based on Form J-62
State Department of Education

District Request No.10-1213
B&F #5

FOR MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

Sheila Jordan
County Superintendent of Schools
313 West Winton Avenue
Hayward, CA 94544-1198

Fremont, California

Date: December 20, 2012

Pursuant to the provision of the Education Code Section 42600, we, the undersigned, constituting a majority of the members of the governing board of the above-named district, do hereby transmit this resolution requesting an increase in income of said school district for the following reasons:

Local Income

INCOME APPROPRIATION	ACCOUNT NO.	AMOUNT
Local Income	81-0635-0-xxxx-0000-8699-xxx-0000	1,316

EXPENDITURE APPROPRIATION	ACCOUNT NO.	AMOUNT
Auto Body Program, Cimino	81-0635-0-6701-1001-4310-660-6998	200
Culinary JLHS - LeBiavant	81-0635-0-6621-1001-4310-667-6998	70
Culinary Newark - Skrocke	81-0635-0-6621-1001-4310-664-6998	265
Information Comm Tech, Albizo	81-0635-0-6503-1001-4310-653-6998	100
Medical Assisting, Adams-Hart	81-0635-0-6609-1001-4310-660-6998	681
		1,316

Respectfully submitted,

Clerk of the Governing Council
Mission Valley ROP
Alameda County, State of California

_____ Request Approved _____ Not Approved

Posted by:_____

X Information
X Action
___ Presentation

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM
BOARD OF EDUCATION

A G E N D A I T E M

B&F #6

DATE OF BOARD MEETING: December 20, 2012

TITLE: Adopt Resolution No. 11-1213
Disposal of Records

Current Status:

The attached list of documents is considered Class 3. These records have been retained for the legal period of time as per Article 2, Sections 16023 through 16028, of Article 5, California Code of Regulations.

There is no further need to retain these records for use in the district. The Superintendent requests permission to destroy the documents listed.

Exhibits: List of Records for shredding/disposal.

Recommendation:

Approve Resolution No. 11-1213 authorizing disposal of records.

Clerk of the Governing Council
Mission Valley ROP
Alameda County, State of California

Marie dela Cruz,657-1865	ROP Center	Bus. Svcs.	Pete Murchison
Staff Contact Person	**Department**	**Division**	**Superintendent**

Date of Board Meeting: 12/20/2012
Adopt Resolution No. 11-1213

BOXES TO BE SHREDDED FROM STORAGE

Bubble sheets 2006-2007, 2007-08

Carl Perkins CDE 101 2002-03, 2003-04, 2004-05

CC/CVE Files 2000-01, 2002-03, 2003-04, 2004-05, 2006-07

Chronological Files 1990-2000; Old Forms

CNA Adult/High School files 2002-03

CNA 2004-05

DSP 1999-02, 2002-03, 2004-06, 2005-07

Enrollment Forms 2005-06, 2006-07

Follow-up Surveys 2001; Injury/Incident Reports 1987-2006; Contracts 1991-2004

Follow-up Reports Carl Perkins 1999-2000

Medical Assisting Old Student Files (received by Cliff Adams-Hart)

Open POs & Business Records 2006-07

Payroll Memos 2001-02, 2000-01

Pharmacy Tech Records 2008-09

Pharmacy Tech Class Exams

Purchase Orders 2005-06, 2006-07

Receipt Books 1999-2000, 2002-03, 2003-04, 2004-05

Timecards 2002, 2003, 2004

Underground Storage Tank Litigation 1994 & earlier

Visa/MasterCard Expenditures 1999-2000, 2000-01, 2001-02, 2002-03, 2003-04, 2004-05

X Information
X Action

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

AGENDA ITEM

B&F #7

Date of Board Meeting: **December 20, 2012**

TITLE: **Memorandum of Understanding between John F. Kennedy High School and Mission Valley ROP**

Background:

Kennedy High School and Mission Valley ROP are collaborating in the California Partnership Academy titled Building Green-Building Smart Academy (BGBSA).

Current Status:

Mission Valley ROP is to provide support staff for a teaching assistant position at Kennedy High School for the BGBSA for the 2012-13 school year as specified in the Memorandum of Understanding.

Recommendation:

MVROP recommends approval of the Memorandum of Understanding between Kennedy High School of Fremont Unified School District and Mission Valley ROP.

Margie Trujillo	Educational Services	Pete Murchison
Staff Contact	Division	Superintendent, Mission Valley ROP

Memorandum of Understanding
(MOU)

By this agreement made and entered into the 30th day of July, 2012 between Mission Valley Regional Occupational Program (ROP) (hereinafter referred to as MVROP), Fremont Unified School District-John F Kennedy High School (hereinafter referred to as KHS), in consideration of mutual covenants, the parties hereto agree as follows:

A. **PURPOSE OF MOU:** The purpose of this MOU is to provide support staff for a California Partnership Academy teaching assistant position at KHS for the Building Green – Building Smart Academy (BGBSA).

B. **DESCRIPTION OF SERVICES:** KHS and MVROP are collaborating in the California Partnership Academy titled Building Green – Building Smart. KHS agrees to reimburse MVROP for a portion of a Coordinator/Academy Tutor position.

C. **MVROP OBLIGATIONS:** MVROP agrees to provide the salary for the 85 minute class, plus 5 minutes passing time per day for said assignment as a California Partnership Academy CTE Coordinator/Academy Tutor.

D. **COMPENSATION:** KHS will provide $6,480 to supplement the hourly rate of the CTE Coordinator/Academy Tutor. At a rate of approximately $32/hour, Kennedy would show time card support for approximately 200 hours.

E. **BOOKS AND SUPPLIES:** KHS will provide $7600 for books, building supplies, and tools to support the programming shared with MVROP.

F. **ADDITIONAL INSTRUCTIONAL/BUILDING MATERIAL SUPPORT:** KHS will provide $3,000 to support this shared program effort (BGBS/MVROP)

G. **PERIOD OF MOU:** This MOU will be in effect for 184 days of employment during the period August 30, 2012 through June 20, 2013 as required by the KHS work schedule for teachers.

H. **INSURANCE:** MVROP warrants appropriate insurance coverage for employees of the ROP.

I. **GENERAL TERMS AND CONDITIONS:**

1. **INDEMNIFICATION:** KHS and MVROP agree to indemnify, defend, and save harmless the other local education agency's officers, agents, employees, and volunteers from any and all claims and losses accruing or resulting to any and all persons, firms, or corporations furnishing or supplying work, services, materials, or supplies in connection with the performance of this agreement and from any and all claims and licenses resulting to any person, firm, or corporation who may be injured or damaged by KHS or MVROP in the performance of this agreement.

2. **INSURANCE:** KHS and MVROP will maintain general liability insurance, automobile coverage, and workers compensation coverage in such an amount as may be reasonably necessary to assure compliance with the Indemnification provision, herein above.

3. **NON-DISCRIMINATION:** No discrimination shall be made in the employment of persons under this agreement because of race, religion, sex, age, national origin, ancestry, political affiliations, disability, medical condition, marital status, or sexual orientation.

4. **SUCCESSORS AND ASSIGNS:** This agreement shall be binding on the administrators, successors, and assigns of the respective parties.

5. **FINGERPRINTING AND CRIMINAL RECORDS CHECK:** MVROP and KHS shall comply with the provisions of Education code section 45125.1 regarding the submission of employee fingerprints with the California Department of Justice and the completion of criminal background investigations of its employees.

6. **HEALTH EXAMINATIONS**: No person shall be initially allowed to interact with students unless he/she has placed on file with the appropriate local education agency a certificate from a licensed physician indicating that a tuberculosis examination in accordance with education Code 49406.

7. **CHANGES OR ALTERATIONS**: No changes, alterations, or variations of any kind to this agreement are authorized without the written consent of both local education agencies.

I. **COMMUNICATIONS:** Communications between the parties to this Agreement may be sent to the appropriate local education agency's main office addressed to the Superintendent.

Thomas Hanson
Principal
John F Kennedy High School
39999 Blacow Road
Fremont, CA 94538

Pete Murchison
Superintendent
Mission Valley ROP
5019 Stevenson Boulevard
Fremont, CA 94538

J. UNDERSTANDING AND ACCEPTANCE OF THE PARTIES: This Agreement constitutes the entire understanding of the parties. KHS and MVROP signatures below signify both an understanding and acceptance of the contract provisions.

K. KHS REPRESENTATIVE MVROP REPRESENTATIVE

Signature: _____ **Signature:** _____

Print Name: Thomas Hanson_ **Print Name: Pete Murchison_____**

Title: Principal **Title: Superintendent**

Date Signed: 10/16/12 **Date Signed:** 10/16/12

____ Information
__X__ Action
____ Presentation

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM
BOARD OF EDUCATION

A G E N D A I T E M

B&F #8

DATE OF BOARD MEETING: December 20, 2012

TITLE: Adopt Resolution No. 12-1213
Surplus Inventory

Background:

Education Code, Section 17546 states that if the Governing Board, by unanimous vote of those members present, finds that the property, whether one or more items, does not exceed in the value of two thousand, five hundred dollars ($2500), it may be sold at a private sale without advertising, by a District employee empowered for that purpose by the Board; the property may be donated to a charitable organization, or it may be disposed of in the local public dump.

Current Status:

Mission Valley ROP recently completed an inventory of equipment. We would like to remove these items from the inventory list as noted in the attached report. These items are surplus, broken and/or the cost of repairs would exceed the value of the equipment.

Exhibits: List of Surplus items.

Recommendation:

Approve Resolution No. 12-1213 authorizing disposition of obsolete property and removal of items from inventory.

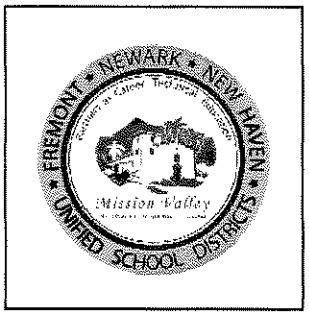
Clerk of the Governing Council
Mission Valley ROP
Alameda County, State of California

Marie dela Cruz,657-1865	ROP Center	Bus. Svcs.	Pete Murchison
Staff Contact Person	Department	Division	Superintendent

Date of Board Meeting: 12/20/2012
Adopt Resolution No. 12-1213

Items to be removed from MVROP's Capital Inventory

Asset #	Description	Reason
R2719	COMPUTER	SURPLUS
R2736	COMPUTER	SURPLUS
R2908	COMPUTER	SURPLUS
R2930	COMPUTER	SURPLUS
R2950	COMPUTER	SURPLUS
R2954	COMPUTER	SURPLUS
R2955	COMPUTER	SURPLUS
R2973	COMPUTER	SURPLUS
R2974	COMPUTER	SURPLUS
R2979	COMPUTER	SURPLUS
R2994	COMPUTER	SURPLUS
R2996	COMPUTER	SURPLUS
R3035	COMPUTER	SURPLUS
R3131	COMPUTER	SURPLUS
R3205	COMPUTER	SURPLUS
R3207	COMPUTER	SURPLUS
R3276	COMPUTER	SURPLUS
R3283	COMPUTER	SURPLUS
R3284	COMPUTER	SURPLUS
R3285	COMPUTER	SURPLUS
R3393	COMPUTER	SURPLUS
R3502	COMPUTER	SURPLUS
R3509	COMPUTER	SURPLUS
R1640	PRINTER	SURPLUS
R3291	PROJECTOR	SURPLUS
R3311	PROJECTOR	SURPLUS



Curriculum & Instruction

MISSION VALLEY REGIONAL OCCUPATIONAL CENTER/PROGRAM

___x___Information

BOARD OF EDUCATION

___x___Action

AGENDA ITEM

_____Presentation

C&I#1

Date of Board Meeting: **December 20, 2012**

TITLE: **Mission Valley ROP/ Marketing and DECA Class**
DECA Northern California Career Development Conference
San Ramon, CA – January 18-20, 2013

Background:

Each year students who are interested in pursuing leadership roles within the DECA student organization attend the DECA Leadership Conference Students will learn more about marketing strategies in business and teambuilding by attending workshops at the DECA Northern California Career Development Conference. This year, the regional conference will be held at the San Ramon Marriott in San Ramon, CA. Students from other DECA chapters throughout the region will be in attendance at this conference.

Current Status:

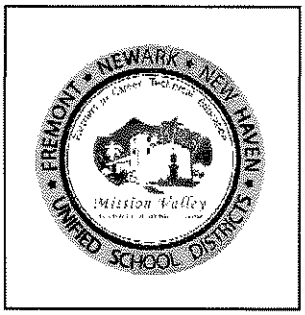
Seven students total from Newark Memorial High and sixteen students total from American High will attend this conference. Students will depart on Friday, January 18, 2013 at 4pm and will check into the San Ramon Marriott. Students will return Sunday, January 20, 2013 at 1pm. Parents are responsible for transporting their own student to and from the event. While at the conference, students will be required to attend workshops. There will be a total of four chaperones for this trip. Students will not miss any instructional days due to this trip. There will be no swimming during this trip. All funds for this trip were raised through student fundraisers and parent donations. No student will be denied access to this activity due to inability to pay. There will be no cost to the district.

Recommendation:

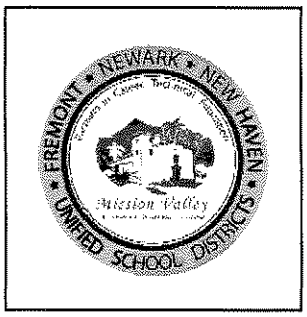
Approve the trip.

Jim Omlid, 657-1865 x 15120	MVROP	Instruction	Pete Murchison
Name/Phone # of Staff Contact Person	Department	Division	Superintendent

End of Consent



Business and Finance



Business and Finance #1

MISSION VALLEY ROP
BOARD OF EDUCATION

__X__Information
_____Action
_____Presentation

AGENDA ITEM
BUSINESS & FINANCE #1

Date of Board Meeting: December 20, 2012

TITLE: Review Budget Modification Plan

Background:
The budget act in February 2009 included two budget years (2008-09 and 2009-10). MVROP received a 15.4% midyear cut to 2008-09 revenues and an additional 4.5% cut to 2009-10 revenues. The cost of living adjustment was not funded in either year (a loss of 5.66% for 2008-09 and another 4.25% for 2009-10), and due to declining enrollment statewide, ROCPs had a negative adjustment of .63% in 2008-09. In addition to these tremendous cuts, ROCPs became part of the flexibility provisions in categorical program funding effective 2008-09 through 2014-15.

Superintendent's Council and MVROP Budget Committee have been working with Board, staff, and community members to identify potential budget modifications to address the loss in funding from the State of California. The State budget situation is continually changing due to increasing state budget deficits and uncertain tax receipts.

The Department of Finance announced on December 13, 2011 that the midyear revenue limit cut will total only $79.6 million. This equates to an average of $13 per average daily attendance, or about 0.25% of a local educational agency's (LEA's) revenue limit.

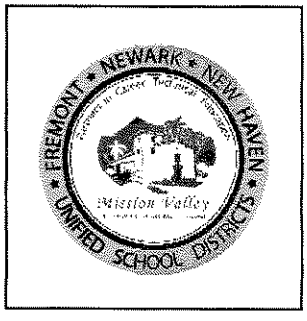
The Governor released his 2012-13 budget on January 5, 2012. The Governor reported his Budget eliminates an estimated $9.2 billion 2012-13 Budget deficit through a combination of program cuts and temporary revenues assumed from the enactment of a ballot measure in November 2012. In the event that a tax measure fails in November, the Budget contains another round of midyear trigger cuts, including $4.8 billion in education reductions which will be the equivalent of taking three weeks of instruction out of the school year for K-12 schools or $370 per student.

Current Status:

On November 6, 2012, the voters passed the Governor's tax measure, Proposition 30, and there will be no midyear cuts. More details will be provided in the coming months to implement the provisions of Proposition 30.

Recommendation:
None. Presented to Governing Board for information only.

Marie dela Cruz, 657-1865 x15145	ROP Center	Business Services	Pete Murchison
Staff/Contact Person	**Location**	**Division**	**Superintendent**



Business and Finance #2

X Information
X Action
X Presentation

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM
BOARD OF EDUCATION

A G E N D A I T E M

Business & Finance #2

DATE OF BOARD MEETING: December 20, 2012

TITLE: Review and Accept Audit Report from Vavrinek, Trine, Day & Co. for the Fiscal Year 2011/2012

Background:

Each year the District is required to have an independent audit by an outside auditor.

Current Status:

A copy of the fiscal year ended June 30, 2012 audit report by Vavrinek, Trine, Day & Co. is enclosed for your review (reference attachment A). There were no findings for 2011/2012 and no findings from 2010/2011 to implement.

Recommendation:

Staff recommends approval of the 2011/2012 fiscal year ended June 30, 2012 audit report for Mission Valley Regional Occupational Program.

Marie dela Cruz, 657-1865	ROP Center	Bus. Svcs.	Pete Murchison
Staff Contact Person	Department	Division	Superintendent

VAVRINEK, TRINE, DAY
& COMPANY, LLP
Certified Public Accountants

VALUE THE DIFFERENCE

To the Governing Board
Mission Valley Regional Occupational Program

We have audited the financial statements of the governmental activities, the major fund and the non-major fund of the Mission Valley Regional Occupational Program (MVROP) for the year ended June 30, 2012. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you previously. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by MVROP are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year ended June 30, 2012. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was the other post-employment benefit obligation (OPEB) calculation. Management's estimate of the OPEB obligation is based on an actuarial study performed by Total Compensation Inc. We evaluated the key factors and assumptions used to develop the liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Another sensitive estimate is the depreciation which we have evaluated the useful life of various classes of depreciable assets in accordance with the MVROP's policy and industry practice.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We did not identify such items during the audit.

5000 Hopyard Road, Suite 335 Pleasanton, CA 94588 Tel: 925.734.6600 Fax: 925.734.6611 www.vtdcpa.com

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 10, 2012.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Information in Documents Containing Audited Financial Statements

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of Governing Board, the California Department of Education, the State Controller's Office, and management of MVROP and is not intended to be and should not be used by anyone other than these specified parties.

Vavrinek, Trine, Day & Co., LLP

Pleasanton, California
December 10, 2012

MISSION VALLEY ROP

ANNUAL FINANCIAL REPORT
JUNE 30, 2012

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

TABLE OF CONTENTS
JUNE 30, 2012

FINANCIAL SECTION

Independent Auditors' Report 1
Management's Discussion and Analysis 3
Basic Financial Statements
Government-Wide Financial Statements
Statement of Net Assets 12
Statement of Activities 13
Fund Financial Statements
Governmental Fund - Balance Sheet 14
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets 15
Governmental Fund - Statement of Revenues, Expenditures, and Changes in Fund Balances 16
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities 17
Fiduciary Funds - Statement of Net Assets 18
Notes to Financial Statements 19

REQUIRED SUPPLEMENTARY INFORMATION

General Fund - Budgetary Comparison Schedule 39
Schedule of Other Postemployment Benefits (OPEB) Funding Progress 40

SUPPLEMENTARY INFORMATION

Local Education Agency Organization Structure 41
Schedule of Average Daily Attendance 42
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements 43
Schedule of Financial Trends and Analysis 44
Note to Supplementary Information 45

INDEPENDENT AUDITORS' REPORTS

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 46
Report on State Compliance 48

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of Auditors' Results 50
Financial Statement Findings 51
Federal Awards Findings and Questioned Costs 51
State Awards Findings and Questioned Costs 51
Summary Schedule of Prior Audit Findings 51

FINANCIAL SECTION

VAVRINEK, TRINE, DAY
& COMPANY, LLP
Certified Public Accountants

VALUE THE DIFFERENCE

INDEPENDENT AUDITORS' REPORT

Governing Board
Mission Valley Regional Occupational Program
Fremont, California

We have audited the accompanying financial statements of the governmental activities, the major fund and non-major fund of the Mission Valley Regional Occupational Program (the ROP) as of and for the year ended June 30, 2012, which collectively comprise the ROP's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the ROP's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *Standards and Procedures for Audits of California K-12 Local Educational Agencies 2011-2012,* issued by the California Education Audit Appeals Panel as regulations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the major fund and non-major fund of the Mission Valley Regional Occupational Program, as of June 30, 2012, and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2012, on our consideration of the ROP's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

5000 Hopyard Road, Suite 335 Pleasanton, CA 94588 Tel: 925.734.6600 Fax: 925.734.6611 www.vtdcpa.com

FRESNO • LAGUNA HILLS • PALO ALTO • PLEASANTON • RANCHO CUCAMONGA • RIVERSIDE • SACRAMENTO

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis, budgetary comparison information and other postemployment benefits information as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the *supplementary information* is fairly stated in all material respects in relation to the financial statements as a whole.

Vavrinek, Trine, Day & Co., LLP

Pleasanton, California
December 10, 2012

Mission Valley ROP

CAREER TECHNICAL TRAINING CENTER

5019 Stevenson Blvd · Fremont, CA 94538-2449

(510) 657-1865 · Fax (510) 438-0378 · www.mvrop.org

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012

This section of Mission Valley Regional Occupational Program's (ROP) annual financial report presents our discussion and analysis of the ROP's financial performance during the fiscal year that ended on June 30, 2012. Please read it in conjunction with the ROP's financial statements, which immediately follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements

The financial statements presented herein include all of the activities of the Mission Valley Regional Occupational Program (the ROP) using the integrated approach as prescribed by GASB Statement Number 34.

The Government-Wide Financial Statements present the financial picture of the ROP from the economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the ROP (including capital assets) as well as all liabilities (including long-term debt).

The Fund Financial Statements include statements for each of the two categories of activities: governmental and fiduciary.

The Governmental Activities are prepared using the current financial resources measurement focus and modified accrual basis of accounting.

The Fiduciary Activities are agency funds, which only report a balance sheet and do not have a measurement focus.

Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach.

The Primary unit of the government is the ROP.

FINANCIAL HIGHLIGHTS OF 2011-12

Total revenue and income received for the General fund in 2011-12 was $7,207,486 excluding on-behalf payments of $153,973 (4.2% less than 2010-11). Mission Valley ROP received 90% of its revenue from the State Revenue Limit. The remaining 10% came from Lottery, Registration Fees, Staff Development, Direct Support Professional Training (DSPT) Program, and interest income.

Mission Valley ROP reported a final ADA of 1,202 which was 114 less than last year. Total ADA represents 98% high school ADA and 2% adult ADA.

Mission Valley ROP employees did not receive any cost of living increase to salaries.

The ending General fund balance was $5,719,603, an increase of $867,768 over last year. Components of the ending fund balance include reserves for economic uncertainty, equipment replacement, facilities repairs and improvements, lottery carryover, and reserves for post-employment benefits. The reserve for economic uncertainty was 15% of expenditures which is above the State required minimum of 3%.

A new ROP facility was built by Fremont Unified School District (FUSD) and opened in the school year 2007-08. The new Mission Valley ROP Career Technical Training Center facility is located in the heart of Fremont on the corner of Stevenson Blvd and Blacow Road. MVROP contributed a total amount of $1,470,000 towards the cost of the new building construction and will be leasing the building from FUSD.

REPORTING THE ROP AS A WHOLE

The Statement of Net Assets and the Statement of Activities

The Statement of Net Assets and the Statement of Activities report information about the ROP as a whole and about its activities. These statements include all assets and liabilities of the ROP using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the ROP's net assets and changes in them. Net assets are the difference between assets and liabilities, one way to measure the ROP's financial health, or financial position. Over time, increases or decreases in the ROP's net assets are one indicator of whether its financial health is improving or deteriorating. Other factors to consider are changes in the ROP's base revenue limit (the amount paid by the state for each unit of attendance) and ADA (average daily attendance).

The difference between revenues and expenses is the ROP's operating results. Since the Board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the ROP. The quality of the education and the safety of our schools are also important components in this evaluation.

In the Statement of Net Assets and the Statement of Activities all ROP activities are reported as governmental activities:

Governmental activities – All of the ROP's services are reported in this category. This includes the education of high school juniors and seniors (or students who have reached the age of 16, with certain exceptions), and adult students, and the ongoing effort to improve and maintain buildings and sites. The ROP leases the new center at the Stevenson site but owns seven modular buildings adjacent to the building. Revenue Limit income, fees for adults, interest income, federal, state and local grants finance these activities.

FUND FINANCIAL STATEMENTS

The fund financial statements provide detailed information about the General and County School Facilities funds.

Governmental fund - All of the ROP's basic services are reported in the general fund. This fund is reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the ROPs general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the ROP's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following each governmental fund financial statement.

THE ROP AS TRUSTEE

Reporting the ROP's Fiduciary Responsibilities

The ROP is the trustee, or fiduciary, for funds held on behalf of others, like funds for associated student body activities. The ROP's fiduciary activities are reported in separate Statements of Fiduciary Net Assets. We exclude these activities from the ROP's other financial statements because the ROP cannot use these assets to finance its operations. The ROP is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

THE ROP AS A WHOLE

Net Assets

The ROP's net assets were $10,585,939 and $9,442,446 for the fiscal years ended June 30, 2012 and 2011, respectively. Of these amounts, $5,263,574 and $4,451,621 were unrestricted for each respective year. Restricted net assets are reported separately to show legal constraints from debt covenants and enabling legislation that limit the School Board's ability to use those net assets for day-to-day operations. The analysis below focuses on the net assets (Table 1) and change in net assets (Table 2) of the ROP's governmental activities.

Table 1

	Governmental Activities	
	2012	2011
Current and other assets	$ 5,886,753	$ 5,780,592
Capital assets	5,129,748	4,848,196
Total Assets	**11,016,501**	**10,628,788**
Current liabilities	165,974	927,723
Long-term debt	264,588	258,619
Total Liabilities	**430,562**	**1,186,342**
Net assets		
Invested in capital assets, net of related debt	5,097,557	4,821,422
Restricted	224,808	169,403
Unrestricted	5,263,574	4,451,621
Total Net Assets	**$ 10,585,939**	**$ 9,442,446**

The $5,263,574 in unrestricted net assets of governmental activities represents the accumulated results of all past years' operations.

Changes in Net Assets

The results of this year's operations for the ROP as a whole are reported in the Statement of Activities, please see Table 2.

Table 2

	Governmental Activities	
	2012	2011
Revenues		
Program revenues		
Charges for services	$ -	$ 123,929
Operating and capital grants and contributions	90,813	697,500
General revenues:		
Other general revenues	7,270,788	7,527,842
Total Revenues	**7,361,601**	**8,349,271**
Expenses		
Instruction	3,406,337	3,746,731
Instruction related activities	1,152,113	1,072,877
Pupil Services	230,492	206,364
General administration	722,596	772,744
Plant Services and other	706,570	709,330
Total Expenses	**6,218,108**	**6,508,046**
Change in Net Assets	**$ 1,143,493**	**$ 1,841,225**

Governmental Activities

As reported in the Statement of Activities, the cost of all of our governmental activities this year 2012 was $6,218,108 and $6,508,046 for 2011. However, the amount that the taxpayers ultimately financed for these activities was $6,127,295 for 2012 and $5,686,617 for 2011 because the cost was covered by those who benefited from the programs or ($0 and $123,929 for 2012 and 2011) by other governments and organizations who subsidized certain programs with grants and contributions ($90,813 and $697,500 for 2012 and 2011). We paid for the remaining "public benefit" portion of our governmental activities with other revenues, like interest and general entitlements.

In Table 3, we have presented the cost of each of the ROP's five largest functions – instruction, instruction related activities, pupil services, general administration, and plant services. Net cost shows the financial burden that was placed on the ROP's taxpayers after operating grants and contributions as well as charges for services by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

Table 3

	Net (Cost) Surplus of Services	
	2012	2011
Instruction	$ (3,315,524)	$ (2,946,786)
Instruction related activities	(1,152,113)	(1,051,393)
Pupil Services	(230,492)	(206,364)
General administration	(722,596)	(772,744)
Plant Services and other	(706,570)	(709,330)
Total	**$ (6,127,295)**	**$ (5,686,617)**

THE ROP'S FUNDS

As the ROP completed this year, our governmental funds reported a combined fund balance of $5,720,779, which is an increase of $867,910 over last year.

The primary reason for the increase is the allocation of excess property tax/local income.

General Fund Budgetary Highlights

Over the course of the year, the ROP revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the budget was adopted on June 21, 2012. (A schedule showing the ROP's original and final budget amounts compared with amounts actually paid and received is provided in the required supplementary information of the annual report.

- Significant revenue revisions made to the 2011-12 budget were due to the excess property tax allocation. Actual revenues increased by $594,863 over the original budget.
- Revenue increases allowed Mission Valley ROP to reduce the budget deficit.

CAPITAL ASSET & DEBT ADMINISTRATION

Capital Assets

At June 30, 2012, the ROP had $5,129,748 in a broad range of capital assets, including building and improvements, furniture and equipment, vehicles, net of accumulated depreciation. This amount represents a net increase (including additions, deductions and depreciation) of $281,552 over last year.

Table 4

	Governmental Activities	
	2012	2011
Construction in Progress	$ 4,679,930	$ 4,385,096
Buildings and Improvements	711,147	711,147
Furniture and Equipment	468,037	445,780
Total Assets	5,859,114	5,542,023
Less Total Accumulated Depreciation	729,366	693,827
Total Assets after Depreciation	**$ 5,129,748**	**$ 4,848,196**

The increase is due to construction projects in progress. The construction in progress represents new projects funded by the State Proposition 1D grants and the Career Technical Education Facilities Program (CTEFP). Projects include modernization of the Auto Tech/Auto Body facilities and new construction of the Fire Science/EMT and Fashion Merchandising/Interior Design buildings.

We present more detailed information about our capital assets in Note 4 to the financial statements.

Long-Term Obligation

At the end of this year, the ROP had $264,588 in current year long term obligations, an increase of $5,969 over last year. We present more detailed information regarding our long-term liabilities in Note 6 of the financial statements.

Table 5

	Governmental Activities	
	2012	2011
Capital leases	$ 32,191	$ 26,774
Accumulated Vacation - net	116,156	152,055
Net OPEB Obligation	116,241	79,790
Totals	**$ 264,588**	**$ 258,619**

SIGNIFICANT ACCOMPLISHMENTS OF FISCAL YEAR 2011-12 ARE NOTED BELOW:

Mission Valley ROP's 2011-12 budget supported various programs in career technical education and training. Total general fund expenditures for the year were $6,355,839 excluding on-behalf payments of $153,973. Mission Valley ROP spent 72% of its budget on instructional programs and instruction related services. Salaries and benefits represent 71% of total expenditures which include payroll reimbursements to Fremont, Newark and New Haven Unified School Districts.

2011-12 HIGHLIGHTS

MVROP highlights of the 2011-12 School Year include:

- Staff development for all Certificated, Classified and Management staff
- Fall and Spring Open House
- Participation in Alameda County Teacher of the Year Program
- Spring Car Show at Washington High School highlighting work from the Auto Technology and Auto Body Painting/Refinishing programs
- UTI Drive to Succeed contest winner presentation to Auto Tech program at Washington High School
- Career Faires and ROP Presentations at High Schools
- 10th Annual Forensic Challenge Event
- Building Career Pathway Partnerships Event with the Fremont Chamber of Commerce
- Kennedy Sophomore Tours
- Educators' Brunch
- PetersenDean Roofing and Solar Systems recognized as a Platinum Educational Business Partner with MVROP
- Grand Opening of the MVROP Pastry Café at Newark Memorial High School
- Student of the Year event at Marriott
- Mission College Articulation Day and Tri-Cities College Night at Ohlone College
- Student Certifications and Graduation in CNA and Pharmacy Tech Programs

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES:

In considering the ROP Budget for the fiscal year 2012-13, the ROP Board and management used the following criteria:

The key assumptions in our revenue forecast are:

1. Revenue limit income with 0% Cost of Living Adjustment (COLA)
2. Federal income estimated at $0
3. Lottery income projected at $141.75 per ADA
4. DSP income estimated at $60,000

Expenditures are based on the following forecasts:

- Salaries include step and column increase
- No decrease in materials and supplies

Mission Valley ROP leases the ROP Career Technical Training Center from Fremont Unified School District. The lease agreement is effective for 20 years beginning in July 2007. Lease payments will increase 3.5% each year. The payment for 2012-13 will be $261,291. In the event that COLA is less than 3.5% then MVROP has the option to defer the difference and pay it in the following year.

There are (7) modular buildings owned by the ROP, adjacent to the new facility. In 2007-08, Mission Valley ROP received three grants from the State through the Proposition 1D Career Technical Education Facilities Program (CTEFP) for a total amount of $2,106,938. The grants are used to modernize and replace buildings for the Fire Science/EMT, Auto Tech/Auto Body, and Fashion Merchandising/Interior Design Programs.

The Reserve for Economic Uncertainty is 15% of expenditures which is above the State minimum required.

CONTACTING THE ROP'S FINANCIAL MANAGEMENT:

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the ROP's finances and to show the ROP's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Director of Business Services at Mission Valley Regional Occupational Program, 5019 Stevenson Blvd, Fremont, CA 94538, telephone (510) 657-1865 extension 15145.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

STATEMENT OF NET ASSETS
JUNE 30, 2012

	Governmental Activities
Assets	
Deposits and investments	$ 2,423,032
Receivables	3,458,636
Prepaid expenses	5,085
Capital assets, not depreciated	4,679,930
Capital assets, being depreciated	1,179,184
Less: Accumulated depreciation	(729,366)
Total assets	11,016,501
Liabilities	
Accounts payable	165,974
Current portion of long-term obligations	20,238
Noncurrent portion of long-term obligations	244,350
Total liabilities	430,562
Net Assets	
Invested in capital assets, net of related debt	5,097,557
Restricted for:	
Capital projects	1,176
Educational Programs	223,632
Unrestricted	5,263,574
Total net assets	$ 10,585,939

The accompanying notes are an integral part of these financial statements.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012

Functions/Programs	Expenses	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Assets: Governmental Activities
Governmental activities:				
Instruction	$3,406,337	$ -	$ 90,813	$ (3,315,524)
Instruction related activities:				
Supervision of instruction	424,744	-	-	(424,744)
Instructional library, media and technology	110,035	-	-	(110,035)
School site administration	617,334	-	-	(617,334)
Pupil services:				
All other pupil services	230,492	-	-	(230,492)
General administration:				
Data processing	106,203	-	-	(106,203)
All other general administration	616,393	-	-	(616,393)
Plant services	694,420	-	-	(694,420)
Ancillary services	7,796	-	-	(7,796)
Interest on long-term debt	4,354	-	-	(4,354)
Total governmental-type activities	$6,218,108	$ -	$ 90,813	(6,127,295)
General revenues and subventions:				
Federal and State aid not restricted to specific purposes				16,768
Interest and investment earnings				17,027
Interagency revenues				6,785,909
Miscellaneous				451,084
Subtotal, general revenues				7,270,788
Change in net assets				1,143,493
Net assets - beginning				9,442,446
Net assets - ending				$ 10,585,939

The accompanying notes are an integral part of these financial statements.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2012

	General Fund	County School Facilities Fund	Total Governmental Funds
ASSETS			
Deposits and investments	$ 2,421,857	$ 1,175	$ 2,423,032
Receivables	3,458,635	1	3,458,636
Prepaid expenses	5,085	-	5,085
Total assets	$ 5,885,577	$ 1,176	$ 5,886,753
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 165,974	$ -	$ 165,974
Total liabilities	165,974	-	165,974
Fund Balances:			
Nonspendable	12,585	-	12,585
Restricted	223,632	1,176	224,808
Assigned	4,523,832	-	4,523,832
Unassigned	959,554	-	959,554
Total fund balances	5,719,603	1,176	5,720,779
Total Liabilities and Fund Balance	$ 5,885,577	$ 1,176	$ 5,886,753

The accompanying notes are an integral part of these financial statements.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET ASSETS
JUNE 30, 2012

Total Fund Balance - Governmental Funds		$ 5,720,779
Amounts Reported for Governmental Activities in the Statement of Net Assets are Different Because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of capital assets is	$ 5,859,114	
Accumulated depreciation is	(729,366)	
		5,129,748
Long-term liabilities, including capital lease, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.		
Long-term obligations at year end consists of:		
Capital leases payable	32,191	
Compensated absences (vacations)	116,156	
Net OPEB Obligation	116,241	
		(264,588)
Total Net Assets - Governmental Activities		$ 10,585,939

The accompanying notes are an integral part of these financial statements.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2012

	General Fund	County School Facilities Fund	Total Governmental Funds
REVENUES			
Other state sources	$ 191,016	$ -	$ 191,016
Other local sources	7,170,443	142	7,170,585
Total Revenues	7,361,459	142	7,361,601
EXPENDITURES			
Current			
Instruction	3,350,071	-	3,350,071
Instruction related activities:			
Supervision of instruction	424,744	-	424,744
Instructional library, media and technology	110,035	-	110,035
School site administration	617,334	-	617,334
Pupil Services:			
All other pupil services	230,492	-	230,492
General administration:			
Data processing	122,707	-	122,707
All other general administration	652,292	-	652,292
Plant services	684,449	-	684,449
Facility acquisition and construction	302,630	-	302,630
Debt service			
Principal	10,704	-	10,704
Interest and other	4,354	-	4,354
Total Expenditures	6,509,812	-	6,509,812
EXCESS OF REVENUES OVER EXPENDITURES	851,647	142	851,789
Other Financing Sources (Uses):			
Other sources	16,121	-	16,121
Net Financing Sources (Uses)	16,121	-	16,121
NET CHANGE IN FUND BALANCES	867,768	142	867,910
Fund Balance - Beginning	4,851,835	1,034	4,852,869
Fund Balance - Ending	$ 5,719,603	$ 1,176	$ 5,720,779

The accompanying notes are an integral part of these financial statements.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2012

Total Net Change in Fund Balance - Governmental Fund		$ 867,910
Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:		
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures, however, for governmental activities, those costs are shown in the statement of net assets and allocated over their estimated useful lives as annual depreciation expenses in the statements of activities.		
This is the amount by which capital outlays exceeds depreciation in the period.		
Depreciation expense	$ (42,592)	
Capital outlays	324,215	
		281,623
Loss on disposal of capital assets is reported in the government-wide statement of net assets, but is not recorded in the governmental funds.		(71)
Proceeds received from capital lease are revenues in the governmental funds, increases long term liabilities in the statement of net assets and do not affect the statement of activities.		(16,121)
In the statement of activities, certain operating expenses - compensated absences (vacations) and special termination benefits (early retirement) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). At year-end, compensated absences used was more than amounts earned.		35,899
Repayment of debt principal is an expenditure in the governmental funds, but it reduces long-term liabilities in the statement of net assets and does not affect the statement of activities.		10,704
In the statement of activities, unfunded annual required contribution (ARC) is recognized as an expense, but it not recognized in the governmental funds.		(36,451)
Change in Net Assets of Governmental Activities		$ 1,143,493

The accompanying notes are an integral part of these financial statements.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET ASSETS
JUNE 30, 2012

	Agency Funds
ASSETS	
Deposits and investments	$ 13,426
Total assets	$ 13,426
LIABILITIES	
Due to student groups	13,426
Total liabilities	$ 13,426

The accompanying notes are an integral part of these financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The Mission Valley Regional Occupational Program (the ROP) was formed in 1968 under the laws of the State of California. The ROP was formed by a joint powers agreement among the following Alameda County School ROPs: Fremont Unified School District, New Haven Unified School District and the Newark Unified School District. The purpose of the ROP is to provide career preparation and training to youths and adults residing in the district that formed the joint powers entity.

The ROP is funded through annual average daily attendance (ADA) as reported to the State of California (the State) through each participating district. The ROP has the responsibility to develop, oversee and evaluate the course material presented.

The ROP is governed by an appointed board and maintains its own paid operational staff. The board is comprised of one member selected by each participation district's governed board. The ROP is fiscally responsible for its own operation, major financing arrangements and contracts. Its significantly accounting policies, as detailed below, are the same as for any independent California local educational agency.

A reporting entity is comprised of the primary government and other organizations that are included to ensure the financial statements are not misleading. The primary government of the ROP consists of all funds, departments, boards, and agencies that are not legally separate from the ROP. For Mission Valley ROP, this includes the General Fund and student related activities of the ROP.

Basis of Presentation - Fund Accounting

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The ROP's funds are grouped into two broad fund categories: governmental and fiduciary.

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the ROP's major governmental funds.

General Fund The General Fund is the chief operating fund for all local educational agencies (LEA). It is used to account for the ordinary operations of a LEA.

Capital Project Funds The Capital Project funds are used to account for and report financial resources that are restricted, committed, or assigned acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

> **County School Facilities Fund** The County School Facilities Fund is established pursuant to Education Code Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070 et seq.).

Fiduciary Funds Fiduciary funds are used to account for assets held in trustee or agent capacity for others that cannot be used to support the ROP's own programs. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. The ROP only has one Fiduciary fund, which is an agency fund.

Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time. The ROP's agency fund accounts for student body activities (ASB).

Basis of Accounting - Measurement Focus

Government-Wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements, but differs from the manner in which governmental fund financial statements are prepared.

The government-wide statement of activities presents a comparison between expenses, both direct and indirect, and program revenues for each governmental function, and exclude fiduciary activity. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function. The ROP does not allocate indirect expenses to functions in the Statement of Activities, except for depreciation. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the ROP. Eliminations have been made to minimize the double counting of internal activities.

Net assets should be reported as restricted when constraints placed on net asset use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Fund Financial Statements Fund financial statements report detailed information about the ROP. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. The ROP has only one Major fund, the General Fund.

Governmental Funds All governmental funds are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting.

Fiduciary Funds Fiduciary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are excluded from the government-wide financial statements because they do not represent resources of the ROP.

Revenues – Exchange and Non-Exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. For the ROP, available means expected to be received within 60 days of fiscal year-end. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the ROP receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose restrictions. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, and typically paid within 90 days. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the entity-wide statement.

Cash and Cash Equivalents

The ROP's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments

Investments held at June 30, 2012, with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair value of investments in county pool is determined by the program sponsor.

Prepaid Expenditures

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. The ROP has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The ROP has chosen to report the expenditures when paid.

Capital Assets and Depreciation

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets of the ROP as a whole. The ROP maintains a capitalization threshold of $5,000. The ROP does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds. However, in the government-wide statements they are capitalized and then amortized to operations over their estimated service lives. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost.

Depreciation is computed using the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings and improvements, 10 to 25 years; furniture and equipment, 5 years; vehicles, 8 years.

Compensated Absences

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net assets. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the ROP's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

Fund Balances - Governmental Funds

As of June 30, 2012, fund balances of the governmental funds are classified as follows:

Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the ROP. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board. Currently, the ROP currently does not have any committed funds.

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the ROP's adopted policy, only the governing board or Superintendent may assign amounts for specific purposes.

Unassigned - all other spendable amounts.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the ROP considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the ROP considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Minimum Fund Balance Policy

In fiscal year 2011-2012, the governing board adopted a minimum fund balance policy for the General Fund in order to protect the ROP against revenue shortfalls or unpredicted on-time expenditures. The policy requires funds set aside for economic uncertainties which consisting of unassigned amounts equal to no less than three percent of General Fund expenditures and other financing uses.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the ROP or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The ROP first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Budgetary Data

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1st of each year. The ROP governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For budget purposes, on behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

New Accounting Pronouncements

In November 2010, the GASB issued Statement No. 61, *The Financial Reporting Entity: Omnibus-an amendment of GASB Statements No. 14 and No. 34.* The objective of this Statement is to improve financial reporting for a governmental financial reporting entity. The requirements of GASB Statement No. 14, *The Financial Reporting Entity,* and the related financial reporting requirements of GASB Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments,* were amended to better meet user needs and to address reporting entity issues that have arisen since the issuance of those Statements.

This Statement modifies certain requirements for inclusion of component units in the financial reporting entity. For organizations that previously were required to be included as component units by meeting the fiscal dependency criterion, a financial benefit or burden relationship also would need to be present between the primary government and that organization for it to be included in the reporting entity as a component unit. Further, for organizations that do not meet the financial accountability criteria for inclusion as component units but that, nevertheless, should be included because the primary government's management determines that it would be misleading to exclude them, this Statement clarifies the manner in which that determination should be made and the types of relationships that generally should be considered in making the determination.

This Statement also amends the criteria for reporting component units as if they were part of the primary government (that is, blending) in certain circumstances. For component units that currently are blended based on the "substantively the same governing body" criterion, it additionally requires that (1) the primary government and the component unit have a financial benefit or burden relationship or (2) management (below the level of the elected officials) of the primary government have operational responsibility (as defined in paragraph 8a) for the activities of the component unit. New criteria also are added to require blending of component units whose total debt outstanding is expected to be repaid entirely or almost entirely with resources of the primary government. The blending provisions are amended to clarify that funds of a blended component unit have the same financial reporting requirements as a fund of the primary government. Lastly, additional reporting guidance is provided for blending a component unit if the primary government is a business-type activity that uses a single column presentation for financial reporting.

This Statement also clarifies the reporting of equity interests in legally separate organizations. It requires a primary government to report its equity interest in a component unit as an asset. The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2012. ROP is currently evaluating the impact on the financial statements. Early implementation is encouraged.

In June 2011, the GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position.* This Statement provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. Concepts Statement No. 4, *Elements of Financial Statements,* introduced and defined those elements as a consumption of net assets by the government that is applicable to a future reporting period, and an acquisition of net assets by the government that is applicable to a future reporting period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities.

Concepts Statement No. 4 also identifies net position as the residual of all other elements presented in a statement of financial position. This Statement amends the net asset reporting requirements in Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments,* and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets.

The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2011. ROP is currently evaluating the impact on the financial statements. Earlier implementation is encouraged.

In March 2012, the GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities.* This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

Concepts Statement No. 4, *Elements of Financial Statements,* introduced and defined the elements included in financial statements, including deferred outflows of resources and deferred inflows of resources. In addition, Concepts Statement No. 4 provides that reporting a deferred outflow of resources or a deferred inflow of resources should be limited to those instances identified by the Board in authoritative pronouncements that are established after applicable due process. Prior to the issuance of this Statement, only two such pronouncements have been issued. Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments,* requires the reporting of a deferred outflow of resources or a deferred inflow of resources for the changes in fair value of hedging derivative instruments, and Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements,* requires a deferred inflow of resources to be reported by a transferor government in a qualifying service concession arrangement. This Statement amends the financial statement element classification of certain items previously reported as assets and liabilities to be consistent with the definitions in Concepts Statement No. 4.

This Statement also provides other financial reporting guidance related to the impact of the financial statement elements deferred outflows of resources and deferred inflows of resources, such as changes in the determination of the major fund calculations and limiting the use of the term *deferred* in financial statement presentations.

The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2012. ROP is currently evaluating the impact on the financial statements. Earlier implementation is encouraged.

In March 2012, the GASB issued Statement No. 66, *Technical Corrections—2012—an amendment of GASB Statements No. 10 and No. 62.* The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.*

This Statement amends Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues,* by removing the provision that limits fund-based reporting of an entity's risk financing activities to the General Fund and the internal service fund type. As a result, governments should base their decisions about fund type classification on the nature of the activity to be reported, as required in Statements No. Statement 54 and Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments.*

This Statement also amends Statement No. 62 by modifying the specific guidance on accounting for (1) operating lease payments that vary from a straight-line basis, (2) the difference between the initial investment (purchase price) and the principal amount of a purchased loan or group of loans, and (3) servicing fees related to mortgage loans that are sold when the stated service fee rate differs significantly from a current (normal) servicing fee rate. These changes clarify how to apply Statement No. 13, *Accounting for Operating Leases with Scheduled Rent Increases,* and result in guidance that is consistent with the requirements in Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues,* respectively.

The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2012. ROP is currently evaluating the impact on the financial statements. Earlier implementation is encouraged.

In June 2012, the GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions*—an amendment of Statement No. 27. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by State and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers,* as well as the requirements of Statement No. 50, *Pension Disclosures,* as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of Statements No. 27 and No. 50 remain applicable for pensions that are not covered by the scope of this Statement.

Statement No. 67, *Financial Reporting for Pension Plans,* revises existing standards of financial reporting for most pension plans. This Statement and Statement No. 67 establish a definition of a pension plan that reflects the primary activities associated with the pension arrangement - determining pensions, accumulating and managing assets dedicated for pensions, and paying benefits to plan members as they come due.

The scope of this Statement addresses accounting and financial reporting for pensions that are provided to the employees of State and local governmental employers through pension plans that are administered through trusts that have the following characteristics:

Contributions from employers and nonemployer contributing entities to the pension plan and earnings on those contributions are irrevocable.

Pension plan assets are dedicated to providing pensions to plan members in accordance with the benefit terms.

Pension plan assets are legally protected from the creditors of employers, nonemployer contributing entities, and the pension plan administrator. If the plan is a defined benefit pension plan, plan assets also are legally protected from creditors of the plan members.

This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expense/expenditures. For defined benefit pensions, this Statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

This Statement is effective for fiscal years beginning after June 15, 2014. ROP is currently evaluating the impact on the financial statements. Earlier implementation is encouraged.

NOTE 2 – DEPOSITS AND INVESTMENTS

Summary of Deposits and Investments

Deposits and investments as of June 30, 2012, are classified in the accompanying financial statements as follows:

Governmental activities	$ 2,423,032
Fiduciary funds	13,426
Total Deposits and Investments	$ 2,436,458

Deposits and investments as of June 30, 2012, consist of the following:

Cash on hand and in banks	$ 15,270
Cash in revolving	7,500
Investments	2,413,688
Total Deposits and Investments	$ 2,436,458

Policies and Practices

The ROP is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Investment in County Treasury - The ROP is considered to be an involuntary participant in an external investment pool as the ROP is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The fair value of the ROP's investment in the pool is reported in the accounting financial statements at amounts based upon the ROP's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment In One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The ROP manages its exposure to interest rate risk by investing in the county pool and/or having the Pool purchase a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the ROP's investments to market interest rate fluctuation is provided by the following schedule that shows the distribution of the ROP's investment by maturity:

Investment Type	Fair Value	Weighted Average In Years
County Pool	$ 2,417,373	1.57

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measure by the assignment of a rating by a nationally recognized statistical rating organization. The ROP's investment in the County pool is not required to be rated, nor has it been rated as of June 30, 2012.

NOTE 3- RECEIVABLES

Receivables at June 30, 2012, consisted of intergovernmental grants, entitlements, interest and other local sources. All receivables are considered collectible in full.

	General	County School Facilities	Total
State Government			
Apportionment	$ 3,214,231	$ -	3,214,231
Lottery	193,927	-	193,927
Local Government			
Interest	3,751	1	3,752
Other Local Sources	46,726	-	46,726
Total	$ 3,458,635	$ 1	$ 3,458,636

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2012, was as follows:

	Balance June 30, 2011	Additions	Deductions	Balance June 30, 2012
Governmental Activities				
Capital Assets Not Being Depreciated				
Construction in progress	$ 4,385,096	$ 302,630	$ 7,796	$ 4,679,930
Total Capital Assets Not Being Depreciated	4,385,096	302,630	7,796	4,679,930
Capital Assets Being Depreciated				
Buildings and improvements	711,147	-	-	711,147
Furniture and equipment	445,780	29,381	7,124	468,037
Total Capital Assets Being Depreciated	1,156,927	29,381	7,124	1,179,184
Less Accumulated Depreciation				
Buildings and improvements	443,619	5,816	-	449,435
Furniture and equipment	250,208	36,776	7,053	279,931
Total Accumulated Depreciation	693,827	42,592	7,053	729,366
Governmental Activities Capital Assets, Net	$ 4,848,196	$ 289,419	$ 7,867	$ 5,129,748

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
Instruction	$ 13,824
Plant services	28,768
Total Depreciation Expense Governmental Activities	$ 42,592

NOTE 5 – ACCOUNTS PAYABLE

Accounts payable at June 30, 2012, consisted of the following:

	General
Vendor payables	$ 137,144
Salaries and benefits	28,830
Total	$ 165,974

NOTE 6 – LONG-TERM OBLIGATION

Summary

The change in the ROP's long-term obligation during the year consisted of the following:

	Balance July 1, 2011	Additions	Deductions	Balance June 30, 2012	Due in One Year
Capital leases	$ 26,774	$ 16,121	$ 10,704	$ 32,191	$ 11,843
Accumulated vacation - net	152,055	-	35,899	116,156	8,395
OPEB Obligation	79,790	59,411	22,960	116,241	-
	$ 258,619	$ 75,532	$ 69,563	$ 264,588	$ 20,238

Payments for capital leases are made by the General fund. Accumulated vacation will be paid for by the fund for which the employee worked.

Capital Leases

The ROP has entered into various lease agreements. Such agreements are in substance, purchase (capital lease) and are reported as capital lease obligations. The ROP's liability on the lease agreements, with option to purchase, is summarized below:

	Equipment
Balance, July 1, 2011	$ 26,774
Additions	16,121
Payments	10,704
Balance, June 30, 2012	$ 32,191

The capital leases have minimum lease payments as follows:

Year Ending June 30,	Lease Payment
2013	$ 15,058
2014	15,260
2015	4,220
2016	3,518
Total	38,056
Less: Amount Representing Interest	5,865
Present Value of Minimum Lease Payments	$ 32,191

Leased asset under capital lease in capital assets and accumulated depreciation at June 30, 2012, include the following:

Equipment	$	44,816
Less: Accumulated Depreciation		(25,882)
Total	$	18,934

Accumulated Unpaid Employee Vacation

The long-term portion of accumulated unpaid employee vacation for the ROP at June 30, 2012, amounted to $116,156.

Other Postemployment Benefits (OPEB) Obligation

The ROP's annual required contribution (ARC) was $60,870 for the year ended June 30, 2012 and contributions made by the ROP during the year were $22,960. Interest on the net OPEB obligation and adjustments to the annual required contribution were $3,990 and $(5,449), respectively, which resulted in a net increase to the net OPEB obligation of $36,451. As of June 30, 2012, the net OPEB obligation for the ROP was $116,241. See Note 8 for additional information regarding the OPEB Obligation and the postemployment benefit plan.

NOTE 7 – FUND BALANCES

Fund balance is composed of the following elements:

	General	County School Facilities	Total
Nonspendable			
Revolving cash	$ 7,500	$ -	$ 7,500
Prepaid expenditures	5,085	-	5,085
Total Nonspendable	12,585	-	12,585
Restricted			
Educational programs	223,632	-	223,632
Capital projects	-	1,176	1,176
Total Retricted	223,632	1,176	224,808
Assigned			
Reitree benefits (OPEB)	160,000	-	160,000
Local income and grants carryover	2,064,832	-	2,064,832
Equipment	703,000	-	703,000
Facilties repairs/improvements	762,000	-	762,000
General reserve	634,000	-	634,000
Prop ID	200,000	-	200,000
Total Assigned	4,523,832	-	4,523,832
Unassigned			
For economic uncertainties	959,554	-	959,554
Total Unassigned	959,554	-	959,554
Total	$ 5,719,603	$ 1,176	$ 5,720,779

NOTE 8 – POSTEMPLOYMENT HEALTH CARE PLAN AND OTHER POSTEMPLOYMENT BENEFITS (OPEB) OBLIGATION

Plan Description

The Postemployment Benefits Plan (the "Plan") is a single-employer defined benefit healthcare plan administered by the Mission Valley Regional Occupational Program. The Plan provides medical benefits to eligible retirees and their spouses. Membership of the Plan consists of two retirees and beneficiaries currently receiving benefits, one terminated plan member entitled to but not yet receiving benefits, and 51 active plan members. Expenditures for post employment benefits are recognized on a pay-as-you-go basis, as retirees' premiums are paid.

Contribution Information

The contribution requirements of plan members and the ROP are established and may be amended by the ROP and the employee groups. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to prefund benefits as determined annually through the agreements between the ROP and the employee groups. For fiscal year 2011-2012, the ROP contributed $22,960 to the plan, all of which was used for current premiums (approximately 38 percent of current year's annual required contributions).

Annual OPEB Cost and Net OPEB Asset/Obligation

The ROP's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial accrued liabilities (UAAL) (or funding excess) over a period not to exceed thirty years. The following table shows the components of the ROP's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the ROP's net OPEB asset/obligation to the Plan:

Annual required contribution	$ 60,870
Interest on net OPEB obligation	3,990
Adjustment to annual required contribution	(5,449)
Annual OPEB cost (expense)	59,411
Contributions made	(22,960)
Increase in net OPEB obligation	36,451
Net OPEB obligation, beginning of year	79,790
Net OPEB obligation, end of year	$ 116,241

The Trend information for annual OPEB cost, actual contribution, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB asset/obligation is as follows:

Year Ended June 30,	Annual OPEB Cost	Actual Contribution	Percentage Contributed	Net OPEB Obligation
2010	$ 60,870	$ 26,563	44%	$ 34,307
2011	64,888	19,405	30%	79,790
2012	59,411	22,960	39%	116,241

Funded Status and Funding Progress

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, investment returns, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the February 5, 2010 actuarial valuation, the entry age normal method was used. The actuarial assumptions included a 5 percent investment rate of return (net of administrative expenses) and 3 percent general inflation per year. Healthcare cost trend rate was 4 percent until reaching the ultimate trend. The UAAL is being amortized at a level percentage of payroll assuming a 3% annual increase in payroll. The remaining amortization period at July 1, 2012, was 27 years. The actuarial value of assets was not determined in this actuarial valuation. Currently, the ROP is considered to be an unfunded plan since there are no assets and retiree benefits are paid annually on a cash basis.

NOTE 9 - RISK MANAGEMENT

Property and Liability:

The ROP is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2012, the ROP Participated in the East Bay Schools Insurance Group (EBSIG), for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

Workers' Compensation

For fiscal year 2012, the ROP participated in the Alameda County School Insurance Group (ACSIG), an insurance purchasing pool. The intent of the ACSIG is to achieve the benefit of a reduced premium for the ROP by virtue of its grouping and representation with other participants in the ACSIG. The workers' compensation experience of the participating ROP is calculated as one experience and a common premium rate is applied to all ROPs in the ACSIG. Each participant pays its workers' compensation premium based on its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall savings percentage of each participated school ROPs. A participant will then either receive money from or be required to contribute to the "equity-pooling fund." This "equity pooling" arrangement insures that each participant shares equally in the overall performance of the ACSIG.

NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

CalSTRS

Plan Description

The ROP contributes to the CalSTRS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7919 Folsom Blvd., Sacramento, California 95826.

Funding Policy

Active plan members are required to contribute 8.0 percent of their salary and the ROP is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2011-2012 was 8.25 percent of covered payroll. The contribution requirements of the plan members are established by State statute. The ROP's contributions to CalSTRS for the fiscal years ending June 30, 2012, 2011, and 2010, were $203,292, $240,171, and $261,513, respectively, and equal 100 percent of the required contributions for each year.

CalPERS

Plan Description

The ROP contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and survivor benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95811.

Funding Policy

Active plan members are required to contribute 7.0 percent of their salary and the ROP is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2011-2012 was 10.923 percent of covered payroll. The contribution requirements of the plan members are established by State statute. The ROP's contributions to CalPERS for the fiscal years ending June 30, 2012, 2011, and 2010, were $99,073, $94,027, and $92,520, respectively, and equal 100 percent of the required contributions for each year.

Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by social security or an alternative plan. The ROP has elected to use Social Security as its alternative plan.

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the ROP. These payments consist of State General Fund contributions to CalSTRS in the amount of $153,973 (4.855 percent of annual payroll). Contributions are no longer appropriated in the annual *Budget Act* for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements. On behalf payments have been excluded from the calculation of available reserves, and have not been included in the amounts reported in the General Fund Comparison Budgetary Schedule.

NOTE 11 - RELATED PARTIES

The ROP is operated under a Joint Power Agreement between the Fremont Unified School District, New Haven Unified School District and the Newark Unified School District. Revenues are based on the annual average daily attendance of the participants from the ROPs multiplied by the appropriate revenue limit per ADA. Upon receipt of the revenues, the districts make transfers to the ROP. The total revenues transferred for 2012 were $6,856,722.

NOTE 12 - COMMITMENTS AND CONTINGENCIES

Grants

The ROP received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the ROP at June 30, 2012.

Services Provided By Others

The Fremont Unified School District provides general accounting services and computer processing services for transactions, financial reports, maintenance and transportation services on behalf of the ROP.

Litigation

The ROP is not currently a party to any legal proceedings.

Operating Leases

The ROP has entered into an operating lease for equipment with lease terms in excess of one year. The agreement contains no purchase options. It contains a termination clause providing for cancellation after a specified number of days written notice to lessor, but it is unlikely that the ROP will cancel any of agreement prior to the expiration date. Future minimum lease payments under this agreement are as follows:

Year Ending June 30,	Lease Payment
2013	$ 5,673
2014	5,673
2015	5,673
Total	$ 17,019

NOTE 13 - PARTICIPATION IN PUBLIC ENTITY RISK POOLS, JOINT POWER AUTHORITIES AND OTHER RELATED PARTY TRANSACTIONS

The ROP is a member of the Alameda County School Insurance Group (ACSIG), and the East Bay Schools Insurance Group (EBSIG); public entity risk pools. The ROP pays an annual premium to each entity for its workers' compensation, and property liability coverage. The relationships between the ROP and the public entity risk pools are such that they are not component units of the ROP for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the ROP are included in these statements. Audited financial statements are generally available from the respective entities.

The ROP has appointed six board members to the Governing Board of MVROP. During the year ended June 30, 2012, the ROP made payments of $89,830 and $78,144 to ACSIG and EBSIG public entity risk pools, respectively.

REQUIRED SUPPLEMENTARY INFORMATION

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012

	Budgeted Amounts			Variances - Positive (Negative)
	Original	Final	Actual	Final to Actual
REVENUES				
Other state sources [1]	$ 76,766	$ 76,768	$ 37,043	$ (39,725)
Other local sources	6,535,857	6,546,145	7,170,443	624,298
Total Revenues	6,612,623	6,622,913	7,207,486	584,573
EXPENDITURES				
Current				
Certificated salaries	2,942,425	2,905,518	2,781,628	123,890
Classified salaries	1,049,253	1,049,253	1,014,387	34,866
Employee benefits	704,799	699,408	685,614	13,794
Books and supplies	448,847	511,027	314,397	196,630
Services and operating expenditures	1,615,507	1,586,510	1,212,745	373,765
Capital outlay	-	401,232	332,010	69,222
Debt service - principal	7,204	7,974	10,704	(2,730)
Debt service - interest	3,634	2,864	4,354	(1,490)
Total Expenditures	6,771,669	7,163,786	6,355,839	807,947
Excess (Deficiency) of Revenues Over (Under) Expenditures	(159,046)	(540,873)	851,647	1,392,520
Other Financing Sources (Uses):				
Other sources	-	-	16,121	16,121
Net Financing Sources (Uses)	-	-	16,121	16,121
NET CHANGE IN FUND BALANCES	(159,046)	(540,873)	867,768	1,408,641
Fund Balance - Beginning	4,851,835	4,851,835	4,851,835	-
Fund Balance - Ending	$ 4,692,789	$ 4,310,962	$ 5,719,603	$ 1,408,641

[1] On behalf payments of $153,973 are not included in the actual or the budget columns.

The accompanying notes are an integral part of these financial statements.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

SCHEDULE OF OTHER POSTEMPLOYMENT BENEFITS (OPEB) FUNDING PROGRESS FOR THE YEAR ENDED JUNE 30, 2012

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Unprojected Unit Credit (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ([b - a] / c)
February 5, 2010	$ -	$ 483,209	$ 483,209	0%	$ 3,796,014	12.73%

The accompanying notes are an integral part of these financial statements.

SUPPLEMENTARY INFORMATION

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
JUNE 30, 2012

ORGANIZATION

The Mission Valley Regional Occupational Program (MVROP) was established on June 26, 1989. It operates under a Joint Powers Agreement (JPA) consisting of three member districts: Fremont Unified School District, Newark Unified School District and New Haven Unified School District. The JPA was originally established on June 10, 1969 and was known as Fremont/Newark ROC/P. New Haven joined the JPA on July 1, 1991.

MVROP consists of an area comprising approximately 123 square miles. It operates a new facility in the heart of Fremont, serves 7 high schools and 3 continuation high schools. MVROP also serves adults from the Alameda County area. The new facility is a 45,000 square foot, two-story building consisting of 19 classrooms, including 4 state-of-the-art biotechnology and health science labs and 6 cutting-edge computer labs, a suite of administrative offices, a Board Room, a Student Services Center, a Student Registration Office, a Staff Lounge and a Student Lounge.

Mission Valley ROP is a provider of career training for high tech, high pay and high demand fields. In existence for more than 40 years, MVROP has been instrumental in preparing students for successful business, medical, and technical careers. Over 5,000 students (adult and high school) participate each year in ROP's exemplary educational programs.

Mission Valley's dedicated staff, superior learning environment, and high tech equipment all contribute to the high success rate of our students. Keeping current with today's standards is critical, and we continually seek input from business and industry representatives who serve on active advisory committees for each of our programs.

At Mission Valley ROP, we believe in one common objective - helping our students develop to their full potential!

GOVERNING BOARD

MEMBER	OFFICE	TERM EXPIRES
Larry Sweeney	President	2012
Janice Schaefer	Vice President	2012
Jonas Dino	Clerk	2012
Nancy Thomas	Alternate	2012
Lily Mei	Alternate	2012
Sarabjit Cheema	Alternate	2012

ADMINISTRATION

NAME	TITLE
Pete Murchison	Superintendent
Shelley Adams	Director of Educational Services
Marie dela Cruz	Director of Business Services

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE YEAR ENDED JUNE 30, 2012

Mission Valley Regional Occupational Program reported the following average daily attendance to the joint power districts for reporting on their respective Annual Reports of Attendance.

Fremont Unified School District	780
Newark Unified School District	152
New Haven Unified School District	270
Total Average Daily Attendance	1,202

The above ADA is reported for reference purpose only and does not include the Adult Ed ADA. The funding for this program is based on 2007-08 ADA and therefore the ROP is not required to report the ADA in the annual attendance report.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2012

Summarized below are the reconciliations between the Unaudited Actual Financial Report and the audited financial statements.

	Form Assets
CAPITAL ASSETS	
Total Assets, June 30, 2012, Unaudited Actuals	$ 5,122,695
Adjustment:	
Decrease in	
Accumulated depreciation - equipment	7,053
Total Assets, June 30, 2012, Audited Financial Statement	$ 5,129,748

	Form Debt
LONG TERM OBLIGATIONS	
Total Liabilities, June 30, 2012, Unaudited Actuals	$ 273,987
Adjustment:	
Decrease in	
Capital lease payable	(8,241)
OPEB obligations	(1,158)
Total Liabilities, June 30, 2012, Audited Financial Statement	$ 264,588

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2012

	(Budget) 2013	2012	2011	2010
GENERAL FUND				
Revenues [4]	$ 6,489,681	$ 7,207,486	$ 7,526,653	$ 8,237,082
Other sources	-	16,121	-	44,816
Total Revenues	6,489,681	7,223,607	7,526,653	8,281,898
Expenditures [4]	6,646,376	6,355,839	7,463,517	7,928,742
INCREASE/(DECREASE) IN FUND BALANCE	$ (156,695)	$ 867,768	$ 63,136	$ 353,156
ENDING FUND BALANCE	$ 5,562,908	$ 5,719,603	$ 4,851,835	$ 4,788,699
AVAILABLE RESERVES [2]	$ 773,635	$ 959,554	$ 900,945	$ 499,047
AVAILABLE RESERVES AS A PERCENTAGE OF TOTAL OUTGO	11.6%	15.1%	12.1%	6.3%
LONG-TERM OBLIGATIONS	$ 244,350	$ 264,588	$ 258,619	$ 227,519
AVERAGE DAILY ATTENDANCE ANNUAL [3]	$ 2,518	$ 2,518	$ 2,518	$ 2,518

The General Fund balance has increased by $930,904 over the past two years. The fiscal year 2012-13 budget projects a deficit of $156,695. For a ROP this size, the State recommends available reserves of at least 3.0 percent of total general fund expenditures, transfers out, and other uses (total outgo).

The ROP has incurred operating surplus in the past three years and anticipates incurring a deficit during the 2012-13 fiscal year. Total long-term obligations have increased by $37,069 over the past two years.

Funded average daily attendance for 2012-13 will be based on 2007-08 annual funded ADA per State legislation.

---

[1] Budget 2013 is included for analytical purposes only and has not been subjected to audit.

[2] Available reserves consist of funds designated for economic uncertainty contained within the General Fund.

[3] Average daily attendance consists of the total attendance reported to Fremont Unified, New Haven Unified, and Newark Unified School Districts on their Annual reports of attendance.

[4] On-behalf payments of $153,973, $124,084, and $135,336, have been excluded from the calculation of the available reserves percentage for fiscal years ended June 30, 2012, 2011, and 2010 respectively.

NOTE TO SUPPLEMENTARY INFORMATION
JUNE 30, 2012

NOTE 1 - PURPOSE OF SCHEDULES

Local Education Agency Organization Structure

This schedule provides information about the ROP's boundaries, schools operated, members of the governing board, and members of the administration.

Schedule of Average Daily Attendance (ADA)

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the ROP. The average daily attendance reported to each district represents the attendance of the students residing in the respective district. The attendance is reported by each district on their respective attendance reports. Each district receives the ROP apportionments from the State for California and transfers revenue to the ROP.

Reconciliation of Annual Financial and Budget Report With Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

Schedule of Financial Trends and Analysis

This schedule discloses the ROP's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the ROP's ability to continue as a going concern for a reasonable period of time.

INDEPENDENT AUDITORS' REPORTS

VAVRINEK, TRINE, DAY
& COMPANY, LLP
Certified Public Accountants

VALUE THE DIFFERENCE

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Governing Board
Mission Valley Regional Occupational Program
Fremont, California

We have audited the financial statements of the governmental activities, the major fund and non-major fund of Mission Valley Regional Occupational Program as of and for the year ended June 30, 2012, which collectively comprise Mission Valley Regional Occupational Program's basic financial statements and have issued our report thereon dated December 10, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States.

Management of Mission Valley Regional Occupational Program is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Mission Valley Regional Occupational Program's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Mission Valley Regional Occupational Program's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Mission Valley Regional Occupational Program's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined previously.

5000 Hopyard Road, Suite 335 Pleasanton, CA 94588 Tel: 925.734.6600 Fax: 925.734.6611 www.vtdcpa.com

FRESNO • LAGUNA HILLS • PALO ALTO • PLEASANTON • RANCHO CUCAMONGA • RIVERSIDE • SACRAMENTO

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Mission Valley Regional Occupational Program's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the governing board, management, the California Department of Education, the State Controller's Office, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Vavrinek, Trine, Day & Co., LLP

Pleasanton, California
December 10, 2012

VAVRINEK, TRINE, DAY
& COMPANY, LLP
Certified Public Accountants

VALUE THE DIFFERENCE

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Governing Board
Mission Valley Regional Occupational Program
Fremont, California

We have audited Mission Valley Regional Occupational Program's compliance with the requirements as identified in the *Standards and Procedures for Audit of California K-12 Local Educational Agencies 2011-2012* applicable to Mission Valley Regional Occupational Program's government programs as noted below for the year ended June 30, 2012. Compliance with the requirements referred to above is the responsibility of Mission Valley Regional Occupational Program's management. Our responsibility is to express an opinion on Mission Valley Regional Occupational Program's compliance based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Standards and Procedures for Audits of California K-12 Local Educational Agencies 2011-2012* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the applicable government programs noted below. An audit includes examining, on a test basis, evidence about Mission Valley Regional Occupational Program's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinions. Our audit does not provide a legal determination of Mission Valley Regional Occupational Program's compliance with those requirements.

In our opinion, Mission Valley Regional Occupational Program's complied, in all material respects, with the compliance requirements referred to above that are applicable to the government programs noted below that were audited for the year ended June 30, 2012.

In connection with the audit referred to above, we selected and tested transactions and records to determine the Mission Valley Regional Occupational Program's compliance with the State laws and regulations applicable to the following items:

5000 Hopyard Road, Suite 335 Pleasanton, CA 94588 Tel: 925.734.6600 Fax: 925.734.6611 www.vtdcpa.com

	Procedures in Audit Guide	Procedures Performed
Attendance Accounting:		
Attendance reporting	6	Not Applicable
Teacher Certification and Misasignments	3	Not Applicable
Kindergarten continuance	3	Not Applicable
Independent study	23	Not Applicable
Continuation education	10	Not Applicable
Instructional Time:		
School districts	6	Not Applicable
County offices of education	3	Not Applicable
Instructional Materials:		
General requirements	8	Not Applicable
Ratios of Administrative Employees to Teachers	1	Not Applicable
Classroom Teacher Salaries	1	Not Applicable
Early Retirement Incentive	4	Not Applicable
Gann Limit Calculation	1	Not Applicable
School Accountability Report Card	3	Not Applicable
Public Hearing Requirement - Receipt of Funds	1	Yes
Juvenile Court Schools	8	Not Applicable
Exclusion of Pupils – Pertussis Immunization	2	Not Applicable
Class Size Reduction Program (including in charter schools):		
General requirements	7	Not Applicable
Option one classes	3	Not Applicable
Option two classes	4	Not Applicable
Districts or charter schools with only one school serving K-3	4	Not Applicable
After School Education and Safety Program		
General requirements	4	Not Applicable
After school	5	Not Applicable
Before school	6	Not Applicable
Charter Schools:		
Contemporaneous records of attendance	3	Not Applicable
Mode of instruction	1	Not Applicable
Non classroom-based instruction/independent study	15	Not Applicable
Determination of funding for non classroom-based instruction	3	Not Applicable
Annual instruction minutes classroom based	4	Not Applicable

Based on our review of *Standards and Procedures for Audit of California K-12 Local Educational Agencies 2011-12*, there is one item required to be tested in the current year. Our audit does not provide a legal determination on Mission Valley Regional Occupational Program's compliance with the State laws and regulations referred to above.

This report is intended solely for the information and use of the governing board, management, the California Department of Education, the State Controller's Office, the California Department of Finance, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Vavrinek, Trine, Day & Co., LLP

Pleasanton, California
December 10, 2012

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2012

FINANCIAL STATEMENTS

Type of auditors' report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major programs:	
Material weaknesses identified?	Not Applicable
Significant deficiencies identified not considered to be material weaknesses?	Not Applicable
Type of auditors' report issued on compliance for major programs:	Not Applicable
Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of Circular A-133?	Not Applicable
Identification of major programs:	

CFDA Number(s)	Name of Federal Program or Cluster
	Not Applicable

Dollar threshold used to distinguish between Type A and Type B programs:	Not Applicable
Auditee qualified as low-risk auditee?	Not Applicable

STATE AWARDS

Type of auditors' report issued on compliance for State programs:	Unqualified

Unqualified for all programs except for the following program's which was/were qualified:

Name of Program
None

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2012

FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

None reported.

FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported.

STATE AWARDS FINDINGS AND QUESTIONED COSTS

None reported.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

None reported.

Business and Finance #3

X Information
X Action
____ Presentation

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM
BOARD OF EDUCATION

A G E N D A I T E M

Business & Finance #3

DATE OF BOARD MEETING: December 20, 2012

TITLE: Certification of
First Interim Financial Report

Background:

The District is required to certify to the State twice a year as to the fiscal stability of the District. These certifications are based upon financial data as of October 31 and January 31 and are termed, respectively, the First Interim and Second Interim Financial Report(s).

The Certification of Financial Condition may take one of three forms:

A. Positive Certification
The District will be able to meet its financial obligations for the current fiscal year and subsequent two years.

B. Qualified Certification
The District may not meet its financial obligations for the current fiscal year or subsequent two years.

C. Negative Certification
The District will be unable to meet its financial obligations for the remainder of the fiscal year or for the subsequent fiscal year.

Current Status:

Based upon the First Interim Report Standards and Criteria as set forth by the State, the District can make a **Positive Certification** as to its financial condition.

Recommendation:

Staff recommends accepting a Positive Certification that Mission Valley ROP will be able to meet its financial obligations for the current fiscal year and subsequent two years.

Marie dela Cruz, 657-1865	ROP Center	Bus. Svcs.	Pete Murchison
Staff Contact Person	Department	Division	Superintendent

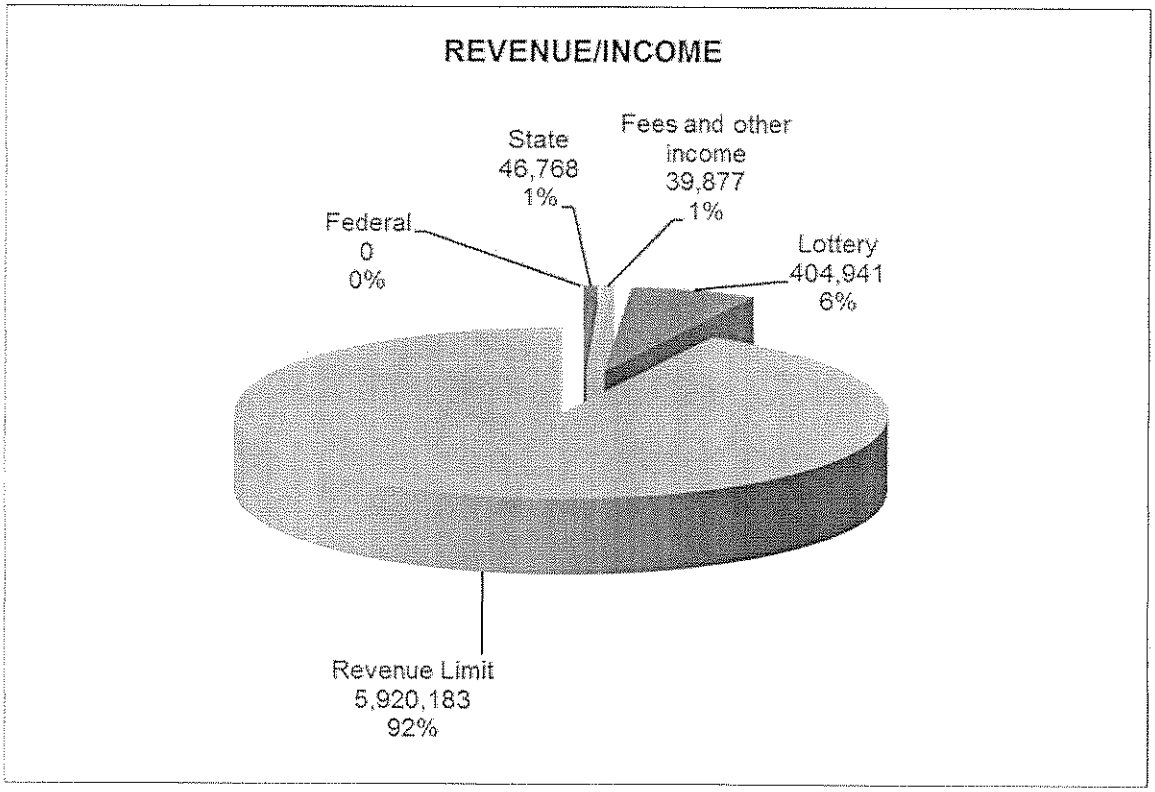
FIRST INTERIM FINANCIAL REPORT
MISSION VALLEY ROP
2012-13

The 2012-13 First Interim Financial Report reviews the financial condition of Mission Valley ROP for the period of July 1, 2012 thru October 31, 2012. The report includes an analysis of our current and adopted budget, and projections for the current year and two subsequent fiscal years. As part of the review, MVROP must also certify whether it will be able or unable to meet its financial obligations for the current year and subsequent two years.

I. REVENUE/INCOME

Projected revenues for the year are $6,411,769 which is slightly lower (1.2%) than the adopted budget. Changes include an increase in lottery projections, a decrease in adult registration fees income and a decrease in DSP income.

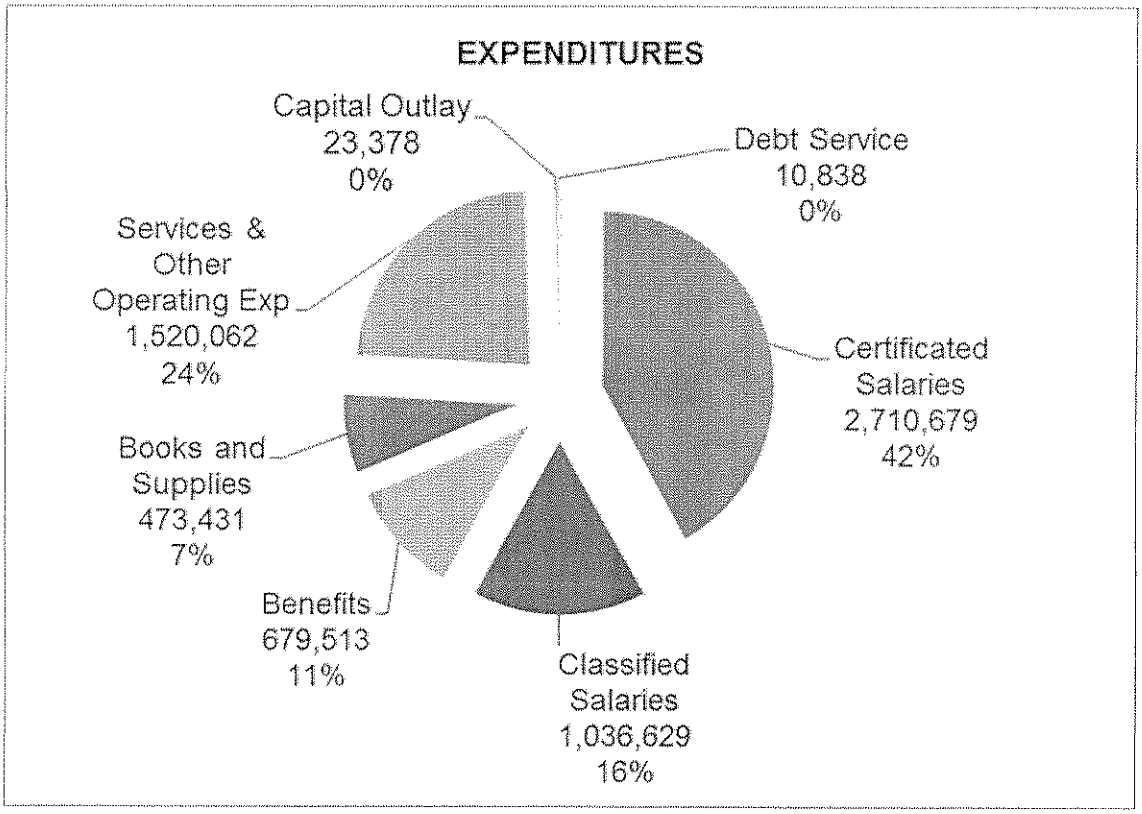
Revenue	Adopted Budget	1st Interim	Change	%
Federal	0	0	0	0.00%
State	76,768	46,768	(30,000)	-39.08%
Fees and other income	120,000	39,877	(80,123)	-66.77%
Lottery	372,730	404,941	32,211	8.64%
Revenue Limit	5,920,183	5,920,183	0	0.00%
Total	6,489,681	6,411,769	(77,912)	-1.20%



II. EXPENDITURES

Projected expenditures for the year are $6,454,530, a decrease of $191,846 (2.89%) compared to the adopted budget. Adjustments were made to salaries and benefits due to a decrease in adult fee-based programs and savings in management and classified staff changes. Total employee salary and benefit cost represent 71% of total expenditures. This includes payroll contracts paid to Fremont, Newark and New Haven School Districts.

Expenditures	Adopted Budget	1st Interim	Change	%
Certificated Salaries	2,901,679	2,710,679	(191,000)	-6.58%
Classified Salaries	1,064,129	1,036,629	(27,500)	-2.58%
Benefits	707,947	679,513	(28,434)	-4.02%
Books and Supplies	453,063	473,431	20,368	4.50%
Services & Other Operating Exp	1,492,216	1,520,062	27,846	1.87%
Capital Outlay	16,504	23,378	6,874	41.65%
Debt Service	10,838	10,838	0	0.00%
Total Expenditures	6,646,376	6,454,530	(191,846)	-2.89%



III. CRITERIA AND STANDARDS

The Criteria and Standards section reviews our financial data against State established standards in ten (10) different areas. Standards are either "met" or "not met". MVROP's First Interim report indicates two (2) standards that were "not met": (1) Salaries and Benefits and (2) Deficit Spending.

1) Salaries and Benefits- The ratio of salaries and benefits to total expenditures should not exceed 3% plus or minus the historical average ratio. The historical average ratio based on the past three years is 66%. In the current year, the ratio is 69% which meets the standard. In the next two subsequent years, the ratio is about 71% which does not meet the standard since it is above 3% of the historical average ratio. Ratios are higher in the two subsequent years due to increase in salaries for proposed new and reinstated instructional programs.

Salaries & Benefits	Salaries & Benefits	Total Exp	Ratio	Standard	Status
Current Year 2012-13	4,426,821	6,454,530	68.6%	63-69%	Met
1st Subsequent Year 2013-14	4,793,726	6,777,689	70.7%	63-69%	Not Met
2nd Subsequent Year 2014-15	4,937,538	6,910,865	71.4%	63-69%	Not Met

Standard: Ratio should be plus or minus 3% of historical average ratio of 65.6%
Explanation: Salaries increase in subsequent years due to new and reinstated instructional programs

2) Deficit spending occurs when total expenditures are greater than total revenues. Deficit spending as a percentage of total expenditures should not exceed 1/3 of MVROP's available reserves for economic uncertainties as a percentage of total expenditures in any of the current fiscal year or two subsequent fiscal years. The standard was met in the current year but not met in the two subsequent years. MVROP's deficit spending level for the subsequent two years is higher due to an increase in salaries for proposed new and reinstated instructional programs.

Deficit Spending	Deficit	Total Exp	Deficit %	RFEU%	Standard	Status
Current Year 2012-13	(42,761)	6,454,530	0.7%	14.2%	4.7%	Met
1st Subsequent Year 2013-14	(370,797)	6,777,689	5.5%	8.4%	2.8%	Not Met
2nd Subsequent Year 2014-15	(367,423)	6,910,865	5.3%	3.1%	1.0%	Not Met

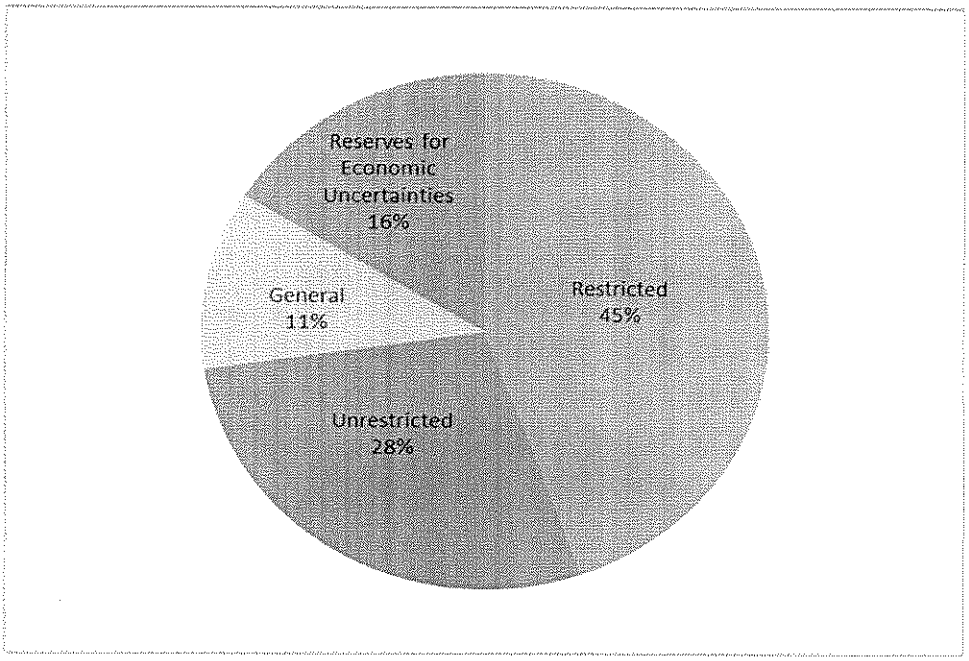
Standard: Deficit % should be less than 1/3 of RFEU
Explanation: Deficit spending in subsequent years due to increase in salaries for new and reinstated programs

3) All other standards were met including other revenues, other expenditures, fund balance, cash balance and reserves.

IV. RESERVES/ FUND BALANCE

The projected ending fund balance is $5,676,841 which is $113,934 more than adopted budget. Of this amount, 28% is considered "unrestricted" and may be used for general purposes. The remaining 72% is considered "restricted" and may only be used for designated purposes. The Reserve for Economic Uncertainties is 14% of expenditures which is above the State required minimum of 3%. The components of the ending fund balance are as follows.

Fund Balance	Adopted Budget	1st Interim	Change	%
Restricted:				
Revolving Cash	7,500	7,500	0	0.00%
Prop 1D contingencies	200,000	200,000	0	0.00%
Equipment Reserves	703,000	703,000	0	0.00%
Building Repairs/Improvements	762,000	762,000	0	0.00%
Retiree Reserves	160,000	160,000	0	0.00%
Lottery Carryover, Unrestricted	464,815	464,815	0	0.00%
Lottery Carryover, Prop 20	69,107	69,107	0	0.00%
DSP Carryover	137,833	137,833	0	0.00%
Grants Carryover	20,000	20,000	0	0.00%
Total Restricted	2,524,255	2,524,255	0	
Unrestricted:				
Local Income Carryover 2011-12	533,616	533,616	0	0.00%
Local Income Carryover Prior Years	1,066,401	1,066,401	0	0.00%
Total Unrestricted	1,600,017	1,600,017	0	
General Reserve	634,000	634,000	0	0.00%
Reserve for Economic Uncertainties	804,635	918,569	113,934	14.16%
Total Fund Balance	5,562,907	5,676,841	113,934	2.05%



V. MULTI-YEAR PROJECTION

Projections for future years 2013-14 and 2014-15 are included in the First Interim Report. The revenue projection for 2013-14 is based on 0% COLA and 2014-15 assumes a 2.3% COLA. Projected expenditures for salaries and benefits include an increase of 2.4 Certificated FTE's and 3% step and column adjustments.

Multi-Year Projection	2012-13	2013-14	Change between 12-13 & 13-14	2014-15	Change between 13-14 & 14-15
COLA	**0.00%**	**0.00%**	**0.00%**	**2.30%**	**2.30%**
Revenues	6,411,769	6,406,892	(4,877)	6,543,442	136,550
Expenditures	6,454,530	6,777,689	323,159	6,910,865	133,176
Operating Budget Balance	(42,761)	(370,797)	(328,036)	(367,423)	3,374
Beginning Fund Balance/Reserves	5,719,602	5,676,841	(42,761)	5,306,044	(370,797)
Plus/Minus Budget Balance	(42,761)	(370,797)	(328,036)	(367,423)	3,374
Ending Fund Balance/Reserves	5,676,841	5,306,044	(370,797)	4,938,621	(367,423)
Reserve for Economic Uncertainties	918,569	567,772		216,750	
% of Expenditures	14.23%	8.38%		3.14%	

VI. CERTIFICATION

Based on our multi-year projection, the fund balance will be positive at the end of this fiscal year and subsequent two fiscal years. Mission Valley ROP is, therefore, able to make a **Positive Certification** in this 2012-13 First Interim Financial Report.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2012-13 Original Budget	2012-13 Board Approved Operating Budget	2012-13 Actuals to Date	2012-13 Projected Totals
01I	General Fund/County School Service Fund	G	G	G	GS
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects				
61I	Cafeteria Enterprise Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	76,768.00	46,768.00	15,454.00	46,768.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,412,913.00	6,365,001.00	1,056,344.40	6,365,001.00	0.00	0.0%
5) TOTAL, REVENUES			6,489,681.00	6,411,769.00	1,071,798.40	6,411,769.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,901,679.00	2,710,679.00	507,793.74	2,710,679.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,084,129.00	1,036,629.00	292,636.36	1,036,629.00	0.00	0.0%
3) Employee Benefits		3000-3999	707,947.00	679,513.00	155,569.74	679,513.00	0.00	0.0%
4) Books and Supplies		4000-4999	453,063.00	473,431.00	113,047.20	473,431.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,492,216.00	1,520,062.00	220,795.83	1,520,062.00	0.00	0.0%
6) Capital Outlay		6000-6999	16,504.00	23,378.00	6,216.04	23,378.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,838.00	10,838.00	11,786.33	10,838.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,646,376.00	6,454,530.00	1,307,845.24	6,454,530.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(156,695.00)	(42,761.00)	(236,046.84)	(42,761.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(156,695.00)	(42,761.00)	(236,046.84)	(42,761.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,719,601.90	5,719,601.90		5,719,601.90	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,719,601.90	5,719,601.90		5,719,601.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,719,601.90	5,719,601.90		5,719,601.90		
2) Ending Balance, June 30 (E + F1e)			5,562,906.90	5,676,840.90		5,676,840.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	7,500.00	7,500.00		7,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	226,939.78	176,939.78		176,939.78		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,554,831.72	4,554,831.72		4,554,831.72		
Prop 1D contingencies	0000	9780	200,000.00					
Equipment Reserves	0000	9780	703,000.00					
Building Repairs and Improvements	0000	9780	762,000.00					
Local Income Carryover 11-12	0000	9780	533,616.00					
Local Income Carryover, Prior Years	0000	9780	1,066,401.00					
General Reserve	0000	9780	665,000.00					
Retiree Benefits	0000	9780	160,000.00					
Lottery, unrestricted, carryover	1100	9780	464,814.72					
Prop 1D contingencies	0000	9780		200,000.00				
Building Repairs and Improvements	0000	9780		762,000.00				
Equipment Reserves	0000	9780		703,000.00				
Local Income Carryover 11-12	0000	9780		533,616.00				
Retiree Benefits (OPEB)	0000	9780		160,000.00				
Local Income Carryover, Prior Years	0000	9780		1,066,401.00				
General Reserve	0000	9780		665,000.00				
Lottery, unrestricted, carryover	1100	9780		464,814.72				
Prop 1D contingencies	0000	9780				200,000.00		
Equipment Reserves	0000	9780				703,000.00		
Building Repairs and Improvements	0000	9780				762,000.00		
Local Income Carryover 11-12	0000	9780				533,616.00		
Local Income Carryover, prior years	0000	9780				1,066,401.00		
Retiree Benefits (OPEB)	0000	9780				160,000.00		
General Reserve	0000	9780				665,000.00		
Lottery carryover, unrestricted	1100	9780				464,814.72		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	773,635.40	937,569.40		937,569.40		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	76,768.00	46,768.00	15,454.00	46,768.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			76,768.00	46,768.00	15,454.00	46,768.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	20,000.00	619.87	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	95,000.00	15,000.00	5,740.00	15,000.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	4,877.00	8,270.53	4,877.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers In		8781-8783	6,292,913.00	6,325,124.00	1,041,714.00	6,325,124.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,412,913.00	6,365,001.00	1,056,344.40	6,365,001.00	0.00	0.0%
TOTAL, REVENUES			6,489,681.00	6,411,769.00	1,071,798.40	6,411,769.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,352,756.00	2,201,756.00	350,565.72	2,201,756.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	548,923.00	508,923.00	157,228.02	508,923.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,901,679.00	2,710,679.00	507,793.74	2,710,679.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	65,243.00	37,743.00	1,828.08	37,743.00	0.00	0.0%
Classified Support Salaries		2200	174,694.00	174,694.00	46,188.10	174,694.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	311,893.00	311,893.00	103,612.32	311,893.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	463,299.00	463,299.00	138,842.86	463,299.00	0.00	0.0%
Other Classified Salaries		2900	49,000.00	49,000.00	2,165.00	49,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,064,129.00	1,036,629.00	292,636.36	1,036,629.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	237,859.00	225,236.00	45,399.93	225,236.00	0.00	0.0%
PERS		3201-3202	116,365.00	116,368.00	34,579.74	116,368.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	117,185.00	112,862.00	28,231.23	112,862.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	39,088.00	37,158.00	6,648.18	37,158.00	0.00	0.0%
Unemployment Insurance		3501-3502	62,826.00	59,276.00	8,804.56	59,276.00	0.00	0.0%
Workers' Compensation		3601-3602	90,252.00	86,174.00	25,053.58	86,174.00	0.00	0.0%
OPEB, Allocated		3701-3702	41,469.00	39,539.00	6,072.05	39,539.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,800.00	2,800.00	692.21	2,800.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	42.54	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	100.00	100.00	45.72	100.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			707,947.00	679,513.00	155,569.74	679,513.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	32,195.00	23,452.00	4,674.09	23,452.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	8,743.00	0.00	8,743.00	0.00	0.0%
Materials and Supplies		4300	386,522.00	322,665.00	35,785.76	322,665.00	0.00	0.0%
Noncapitalized Equipment		4400	34,346.00	118,571.00	72,587.35	118,571.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			453,063.00	473,431.00	113,047.20	473,431.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	34,000.00	77,695.00	10,321.72	77,695.00	0.00	0.0%
Dues and Memberships		5300	8,900.00	10,795.00	7,095.55	10,795.00	0.00	0.0%
Insurance		5400-5450	80,000.00	80,000.00	78,684.00	80,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	176,000.00	176,000.00	44,298.56	176,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	350,541.00	365,545.00	27,536.21	365,545.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	824,815.00	791,521.00	50,953.82	791,521.00	0.00	0.0%
Communications		5900	17,960.00	18,506.00	1,905.97	18,506.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,492,216.00	1,520,062.00	220,795.83	1,520,062.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	6,874.00	6,216.04	6,874.00	0.00	0.0%
Equipment		6400	16,504.00	16,504.00	0.00	16,504.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,504.00	23,378.00	6,216.04	23,378.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,011.00	2,011.00	2,186.90	2,011.00	0.00	0.0%
Other Debt Service - Principal		7439	8,827.00	8,827.00	9,599.43	8,827.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,838.00	10,838.00	11,786.33	10,838.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,646,376.00	6,454,530.00	1,307,845.24	6,454,530.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2012/13 Projected Year Totals
6300	Lottery: Instructional Materials	69,106.64
6355	ROCP: Training & Certification for Community Care (Dept De	107,833.14
Total, Restricted Balance		176,939.78

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

California Dept of Education
SACS Financial Reporting Software - 2012.2.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,175.98	1,175.98		1,175.98	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,175.98	1,175.98		1,175.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,175.98	1,175.98		1,175.98		
2) Ending Balance, June 30 (E + F1e)			1,175.98	1,175.98		1,175.98		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,175.98	1,175.98		1,175.98		
Interest income, CTEFP funds, carryover	0000	9780	*1,175.98*					
Interest income, CTEFP funds, carryover	0000	9780		*1,175.98*				
Interest income, CTEFP funds, carryover	0000	9780				*1,175.98*		
e) *Unassigned/Unappropriated*								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.00	0.00		

Resource	Description	2012/13 Projected Year Totals
Total, Restricted Balance		0.00

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)										
A. BEGINNING CASH			2,412,513.00	4,604,589.00	5,252,108.00	5,508,473.00	5,348,753.00	5,509,539.00	5,488,087.00	5,962,945.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599		3,045.00	2,145.00	1,806.00	8,458.00	5,000.00	5,000.00	5,000.00	5,000.00
Other Local Revenue	8600-8799			110,313.00	682,201.00	263,830.00	532,816.00	532,816.00	1,028,928.00	349,291.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			3,045.00	112,458.00	684,007.00	272,288.00	537,816.00	537,816.00	1,033,928.00	354,291.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		35,029.00	40,825.00	208,992.00	222,948.00	223,091.00	223,091.00	223,091.00	223,091.00
Classified Salaries	2000-2999		63,204.00	70,719.00	78,139.00	80,574.00	88,038.00	88,038.00	88,038.00	88,038.00
Employee Benefits	3000-3999		22,391.00	22,820.00	53,816.00	56,542.00	55,898.00	55,898.00	55,898.00	55,898.00
Books and Supplies	4000-4999		195.00	26,580.00	63,132.00	23,141.00	8,176.00	50,315.00	50,315.00	50,315.00
Services	5000-5999		84,066.00	38,285.00	46,817.00	51,628.00	42,294.00	179,568.00	179,568.00	179,568.00
Capital Outlay	6000-6599		6,216.00	0.00	0.00	0.00	657.00	2,358.00	2,358.00	2,358.00
Other Outgo	7000-7499		0.00	11,786.00	0.00	0.00	(948.00)			
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			211,101.00	211,015.00	450,896.00	434,833.00	417,206.00	599,268.00	599,268.00	599,268.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199		1,844.00							
Accounts Receivable	9200-9299		2,464,779.00	813,557.00	23,213.00	3,301.00	50,000.00	50,000.00	51,941.00	
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		0.00	2,466,623.00	813,557.00	23,213.00	3,301.00	50,000.00	50,000.00	51,941.00	0.00
Liabilities										
Accounts Payable	9500-9599		66,491.00	67,481.00	(41.00)	476.00	9,824.00	10,000.00	11,743.00	
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES		0.00	66,491.00	67,481.00	(41.00)	476.00	9,824.00	10,000.00	11,743.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		0.00	2,400,132.00	746,076.00	23,254.00	2,825.00	40,176.00	40,000.00	40,198.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			2,192,076.00	647,519.00	256,365.00	(159,720.00)	160,786.00	(21,452.00)	474,858.00	(244,977.00)
F. ENDING CASH (A + E)			4,604,589.00	5,252,108.00	5,508,473.00	5,348,753.00	5,509,539.00	5,488,087.00	5,962,945.00	5,717,968.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		5,717,968.00	5,123,701.00	4,905,496.00	4,306,228.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599	5,000.00	6,314.00					46,768.00	46,768.00
Other Local Revenue	8600-8799	0.00	374,748.00	0.00	404,941.00	2,085,117.00		6,365,001.00	6,365,001.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		5,000.00	381,062.00	0.00	404,941.00	2,085,117.00	0.00	6,411,769.00	6,411,769.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	223,091.00	223,091.00	223,091.00	641,248.00			2,710,679.00	2,710,679.00
Classified Salaries	2000-2999	88,038.00	88,038.00	88,038.00	127,727.00			1,036,629.00	1,036,629.00
Employee Benefits	3000-3999	55,898.00	55,898.00	55,898.00	132,658.00			679,513.00	679,513.00
Books and Supplies	4000-4999	50,315.00	50,315.00	50,316.00	50,316.00			473,431.00	473,431.00
Services	5000-5999	179,567.00	179,567.00	179,567.00	179,567.00			1,520,062.00	1,520,062.00
Capital Outlay	6000-6599	2,358.00	2,358.00	2,358.00	2,357.00			23,378.00	23,378.00
Other Outgo	7000-7499							10,838.00	10,838.00
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		599,267.00	599,267.00	599,268.00	1,133,873.00	0.00	0.00	6,454,530.00	6,454,530.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							1,844.00	
Accounts Receivable	9200-9299							3,456,791.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	3,458,635.00	
Liabilities									
Accounts Payable	9500-9599							165,974.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	165,974.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	3,292,661.00	
E. NET INCREASE/DECREASE (B - C + D)		(594,267.00)	(218,205.00)	(599,268.00)	(728,932.00)	2,085,117.00	0.00	3,249,900.00	(42,761.00)
F. ENDING CASH (A + E)		5,123,701.00	4,905,496.00	4,306,228.00	3,577,296.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,662,413.00	

	Object	Budget Changes (Item #x.x)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			3,577,296.00	3,577,296.00	3,577,296.00	3,577,296.00	3,577,296.00	3,577,296.00	3,577,296.00	3,577,296.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			3,577,296.00	3,577,296.00	3,577,296.00	3,577,296.00	3,577,296.00	3,577,296.00	3,577,296.00	3,577,296.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		3,577,296.00	3,577,296.00	3,577,296.00	3,577,296.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		3,577,296.00	3,577,296.00	3,577,296.00	3,577,296.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,577,296.00	

130

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129, 41023, and 42130)

Signed: _____ Date: _____
JPA Administrator or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:
This interim report and certification of financial condition are hereby filed by the governing board of the JPA. (Pursuant to EC sections 41023 and 42131)

Meeting Date: December 20, 2012 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION
As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

___ QUALIFIED CERTIFICATION
As President of the Governing Board of this JPA, I certify that based upon current projections this JPA may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

___ NEGATIVE CERTIFICATION
As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Marie dela Cruz Telephone: 510-492-5145

Title: Director of Business Services E-mail: mdelacruz@mvrop.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	This criterion is not checked for JPAs.	n/a	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	This criterion is not checked for JPAs.	n/a	
3	ADA to Enrollment	This criterion is not checked for JPAs.	n/a	
4	Revenue Limit	This criterion is not checked for JPAs.	n/a	
5	Salaries and Benefits	Projected ratio of total salaries and benefits to total general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	X	
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	This criterion is not checked for JPAs.	n/a	
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have transfers to or from the general fund to cover operating deficits changed since budget adoption by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the JPA have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2011-12) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the JPA operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	n/a	
A4	New Charter Schools Impacting JPA's Enrollment	Are any new charter schools operating in JPA boundaries that are impacting the JPA's enrollment, either in the prior or current fiscal years?	n/a	
A5	Salary Increases Exceed COLA	Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the JPA's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the JPA have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of JPA Director or Financial Official	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	X	

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 307,073.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 4,080,209.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 7.53%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A.	**Indirect Costs**	
1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	450,589.00
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	162,655.00
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	40,816.21
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	19,675.21
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	673,735.42
9.	Carry-Forward Adjustment (Part IV, Line F)	0.00
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	673,735.42
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,508,289.00
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	928,100.00
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	198,501.00
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	368,841.00
8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9.	Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10.	Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	501,231.79
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	241,615.79
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	5,746,578.58
C.	**Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B18)	11.72%
D.	**Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2013-14 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B18)	11.72%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	673,735.42
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	0.00
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0%) times Part III, Line B18); zero if negative	0.00
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	0.00

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1

F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	0.00

Approved indirect cost rate: 0.00%
Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099					
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	46,768.00	0.00%	46,768.00	0.83%	47,154.00
4. Other Local Revenues	8600-8799	6,365,001.00	-0.08%	6,360,124.00	2.14%	6,496,288.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		6,411,769.00	-0.08%	6,406,892.00	2.13%	6,543,442.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,710,679.00		2,995,999.00
b. Step & Column Adjustment				81,320.00		89,880.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				204,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,710,679.00	10.53%	2,995,999.00	3.00%	3,085,879.00
2. Classified Salaries						
a. Base Salaries				1,036,629.00		1,067,728.00
b. Step & Column Adjustment				31,099.00		32,032.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,036,629.00	3.00%	1,067,728.00	3.00%	1,099,760.00
3. Employee Benefits	3000-3999	679,513.00	7.43%	729,999.00	3.00%	751,899.00
4. Books and Supplies	4000-4999	473,431.00	-4.30%	453,063.00	0.00%	453,063.00
5. Services and Other Operating Expenditures	5000-5999	1,520,062.00	0.00%	1,520,062.00	0.00%	1,520,062.00
6. Capital Outlay	6000-6999	23,378.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,838.00	0.00%	10,838.00	-98.14%	202.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section G below)						
11. Total (Sum lines B1 thru B10)		6,454,530.00	5.01%	6,777,689.00	1.96%	6,910,865.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(42,761.00)		(370,797.00)		(367,423.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		5,719,601.90		5,676,840.90		5,306,043.90
2. Ending Fund Balance (Sum lines C and D1)		5,676,840.90		5,306,043.90		4,938,620.90
3. Components of Ending Fund Balance (Form 01I) (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
a. Nonspendable	9710-9719	7,500.00		7,500.00		7,500.00
b. Restricted	9740	176,939.78		176,939.78		176,939.78
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,554,831.72		4,553,832.12		4,537,431.12
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	937,569.40		567,772.00		216,750.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,676,840.90		5,306,043.90		4,938,620.90

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	937,569.40		567,772.00		216,750.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		937,569.40		567,772.00		216,750.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		14.53%		8.38%		3.14%
F. RECOMMENDED RESERVES						
1. JPA ADA Used to determine the reserve standard percentage level on Line F5 (Enter ADA for current and two subsequent years, if applicable)		1,200.00		1,200.00		1,200.00
2. Total Expenditures and Other Financing Uses (Line B11)		6,454,530.00		6,777,689.00		6,910,865.00
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		6,454,530.00		6,777,689.00		6,910,865.00
5. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
6. Reserve Standard - By Percent (Line F4 times F5)		193,635.90		203,330.67		207,325.95
7. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
8. Reserve Standard (Greater of Line F6 or F7)		193,635.90		203,330.67		207,325.95
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES

G. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

2013-14: no COLA increase to salaries, only step and column; increase 2.4 Certificated FTE's - 2014-15: No COLA increase to salaries, 3% step and column increase

Provide methodology and assumptions used to estimate revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments). Deviations from the standards must be explained and may affect the interim certification.

Note: This form is the same as the school district criteria and standards review except for the average daily attendance, enrollment, ADA to enrollment, revenue limit, and ongoing and major maintenance account criteria, which are not applicable to JPAs, and the salaries and benefits and deficit spending criteria which measure unrestricted expenditures for districts but total expenditures for JPAs. The criteria and standards review should be completed only to the extent that individual components apply to each JPA, and with concurrence from the reviewing agency.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance
   This criterion is not checked for JPAs.

2. CRITERION: Enrollment
   This criterion is not checked for JPAs.

3. CRITERION: ADA to Enrollment
   This criterion is not checked for JPAs.

4. CRITERION: Revenue Limit
   This criterion is not checked for JPAs.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total salaries and benefits to total general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the JPA's required reserves percentage.

5A. Calculating the JPA's Historical Average Ratio of Salaries and Benefits to Total General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

	Unaudited Actuals		
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Salaries and Benefits to Total Expenditures
Third Prior Year (2009-10)	5,087,627.26	7,883,926.59	64.5%
Second Prior Year (2010-11)	4,586,999.72	7,463,517.93	61.5%
First Prior Year (2011-12)	4,481,628.74	6,339,717.76	70.7%
		Historical Average Ratio:	65.6%

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage):	**62.6% to 68.6%**	**62.6% to 68.6%**	**62.6% to 68.6%**

5B. Calculating the JPA's Projected Ratio of Salaries and Benefits to Total General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

	Projected Year Totals			
Fiscal Year	*Salaries and Benefits* (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	*Total Expenditures* (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Salaries and Benefits to Total Expenditures	Status
Current Year (2012-13)	4,426,821.00	6,454,530.00	68.6%	Met
1st Subsequent Year (2013-14)	4,793,726.00	6,777,689.00	70.7%	Not Met
2nd Subsequent Year (2014-15)	4,937,538.00	6,910,865.00	71.4%	Not Met

5C. Comparison of JPA Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected ratio of salary and benefit costs to total expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

increase in salaries due to additional 2.4 FTEs in 2013-14

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

JPA's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
JPA's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the JPA's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the JPA's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2012-13)	0.00	0.00	0.0%	No
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	No
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	No

Explanation (required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2012-13)	76,768.00	46,768.00	-39.1%	Yes
1st Subsequent Year (2013-14)	77,187.00	46,768.00	-39.4%	Yes
2nd Subsequent Year (2014-15)	77,651.00	47,154.00	-39.3%	Yes

Explanation (required if Yes)
Decreased DSP income projections based upon 11-12 unaudited actuals

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2012-13)	6,412,913.00	6,365,001.00	-0.7%	No
1st Subsequent Year (2013-14)	6,560,918.00	6,360,124.00	-3.1%	No
2nd Subsequent Year (2014-15)	6,724,759.00	6,496,288.00	-3.4%	No

Explanation (required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2012-13)	453,063.00	473,431.00	4.5%	No
1st Subsequent Year (2013-14)	453,063.00	453,063.00	0.0%	No
2nd Subsequent Year (2014-15)	453,063.00	453,063.00	0.0%	No

Explanation (required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2012-13)	1,492,216.00	1,520,062.00	1.9%	No
1st Subsequent Year (2013-14)	1,532,506.00	1,520,062.00	-0.8%	No
2nd Subsequent Year (2014-15)	1,578,481.00	1,520,062.00	-3.7%	No

Explanation (required if Yes)

6B. Calculating the JPA's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Explanation Range
Total Federal, Other State, and Other Local Revenues (Section 6A)				
Current Year (2012-13)	6,489,681.00	6,411,769.00	-1.2%	Met
1st Subsequent Year (2013-14)	6,638,105.00	6,406,892.00	-3.5%	Met
2nd Subsequent Year (2014-15)	6,802,410.00	6,543,442.00	-3.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	1,945,279.00	1,993,493.00	2.5%	Met
1st Subsequent Year (2013-14)	1,985,569.00	1,973,125.00	-0.6%	Met
2nd Subsequent Year (2014-15)	2,031,544.00	1,973,125.00	-2.9%	Met

6C. Comparison of JPA Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is not met; no entry is allowed below.

1a. STANDARD MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current and two subsequent fiscal years.

Explanation: Federal Revenue (linked from 6A if NOT met)

Explanation: Other State Revenue (linked from 6A if NOT met)

Explanation: Other Local Revenue (linked from 6A if NOT met)

1b. STANDARD MET - Projected total operating expenditures have not changed since budget adoption by more than the standard for the current and two subsequent fiscal years.

Explanation: Books and Supplies (linked from 6A if NOT met)

Explanation: Services and Other Exps (linked from 6A if NOT met)

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance Account).

7A. Determining the JPA's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance

NOTE: SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this section has been inactivated for that period.

7B. Determining the JPA's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

This criterion is not checked for JPAs.

8. CRITERION: Deficit Spending

STANDARD: Deficit spending (total expenditures and other financing uses is greater than total revenues and other financing sources) as a percentage of total expenditures and other financing uses, has not exceeded one-third of the JPA's available reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

[1]Available reserves are the amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2]A JPA that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the JPA's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
JPA's Available Reserve Percentage (Criterion 10C, Line 9)	14.5%	8.4%	3.1%
JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**4.8%**	**2.8%**	**1.0%**

8B. Calculating the JPA's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPi exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

	Projected Year Totals			
Fiscal Year	Net Change in Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
Current Year (2012-13)	(42,761.00)	6,454,530.00	0.7%	Met
1st Subsequent Year (2013-14)	(370,797.00)	6,777,689.00	5.5%	Not Met
2nd Subsequent Year (2014-15)	(367,423.00)	6,910,865.00	5.3%	Not Met

8C. Comparison of JPA Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing both the unrestricted and restricted budgets, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation: (required if NOT met)	Deficit spending is due to increase in salaries by 2.4 FTEs in 2013-14

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the JPA's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2012-13)	5,676,840.90	Met
1st Subsequent Year (2013-14)	5,306,043.90	Met
2nd Subsequent Year (2014-15)	4,938,620.90	Met

9A-2. Comparison of the JPA's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the JPA's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2012-13)	3,577,296.00	Met

9B-2. Comparison of the JPA's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

Percentage Level	JPA ADA		
5% or $61,000 (greater of)	0	to	300
4% or $61,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

[1] Available reserves are the amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238) and then rounded to the nearest thousand.

[3] A JPA that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
JPA ADA (Form MYPI, Line F1, if available; else defaults to zero and may be overwritten)	1,200	1,200	1,200
JPA's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the JPA's Special Education Pass-through Exclusions (only for JPAs that serve as the AU of a SELPA)

Special education pass-through exclusions are not applicable for JPAs.

10B. Calculating the JPA's Reserve Standard

DATA ENTRY: All data are extracted or calculated.

		Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1.	Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)	6,454,530.00	6,777,689.00	6,910,865.00
2.	Less: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3.	Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	6,454,530.00	6,777,689.00	6,910,865.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	193,635.90	203,330.67	207,325.95
6.	Reserve Standard - by Amount ($61,000 for JPAs with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7.	**JPA's Reserve Standard (Greater of Line B5 or Line B6)**	**193,635.90**	**203,330.67**	**207,325.95**

10C. Calculating the JPA's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years. If Fund 17 does not exist, enter data for the current and two subsequent years, as appropriate.

Reserve Amounts	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	937,569.40	567,772.00	216,750.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. JPA's Available Reserve Amount (Lines C1 thru C7)	937,569.40	567,772.00	216,750.00
9. JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.53%	8.38%	3.14%
JPA's Reserve Standard (Section 10B, Line 7):	**193,635.90**	**203,330.67**	**207,325.95**
Status:	Met	Met	Met

10D. Comparison of JPA Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your JPA have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your JPA have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your JPA have projected temporary borrowings between funds? *(Refer to Education Code Section 42603)* No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your JPA have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than $20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than $20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

JPA's Contributions and Transfers Standard:	-5.0% to +5.0% or -$20,000 to +$20,000

S5A. Identification of the JPA's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. Enter data into the second column, except for Current Year Contributions, which are extracted.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund** This item is not applicable for JPAs.					
1b. **Transfers In, General Fund *** Current Year (2012-13)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund *** Current Year (2012-13)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the JPA's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: *Enter an explanation if Not Met for items 1b-1c or if Yes for Item 1d.*

1a. This item is not applicable for JPAs.

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the JPA's Long-term Commitments

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your JPA have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C) — Yes

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? — No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2012
Capital Leases	2	01-0635	01-7638	37,854
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB)				
Facilities Lease w/FUSD	24	01-0635	01-5624	

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases	15,058	15,058	15,058	4,422
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Facilities Lease w/FUSD	252,455	261,291	270,436	279,901
Total Annual Payments:	267,513	276,349	285,494	284,323
Has total annual payment increased over prior year (2011-12)?		Yes	Yes	Yes

S6B. Comparison of the JPA's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Increase will be funded by reserves or COLA

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the JPA's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your JPA provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4) — Yes

   b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities? — No

   c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions? — No

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	483,209.00	483,209.00
b. OPEB unfunded actuarial accrued liability (UAAL)	483,209.00	483,209.00
c. Are AAL and UAAL based on the JPA's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Feb 05, 2010	Feb 05, 2010

3. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2012-13)	60,870.00	60,870.00
1st Subsequent Year (2013-14)	60,870.00	60,870.00
2nd Subsequent Year (2014-15)	60,870.00	60,870.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2012-13)	44,269.00	42,339.00
1st Subsequent Year (2013-14)	44,269.00	42,339.00
2nd Subsequent Year (2014-15)	44,269.00	42,339.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2012-13)	16,274.00	16,274.00
1st Subsequent Year (2013-14)	16,274.00	16,274.00
2nd Subsequent Year (2014-15)	16,274.00	16,274.00

d. Number of retirees receiving OPEB benefits

Current Year (2012-13)	1	1
1st Subsequent Year (2013-14)	0	0
2nd Subsequent Year (2014-15)	0	0

4. Comments:

S7B. Identification of the JPA's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for Items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your JPA operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which will be covered in Section S7A) (If No, skip items 1b-4)

   No

   b. If Yes to Item 1a, have there been changes since budget adoption in self-insurance liabilities?

   n/a

   c. If Yes to Item 1a, have there been changes since budget adoption in self-insurance contributions?

   n/a

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2012-13)		
1st Subsequent Year (2013-14)		
2nd Subsequent Year (2014-15)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2012-13)		
1st Subsequent Year (2013-14)		
2nd Subsequent Year (2014-15)		

4. Comments:

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The JPA must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the JPA governing board and superintendent.

S8A. Cost Analysis of JPA's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption? No

If Yes or n/a, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	32.0	29.9	32.3	32.3

1a. Have any salary and benefit negotiations been settled since budget adoption? No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled? Yes

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits 25,446

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
6. Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

		Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	22,018	22,018	22,018
3.	Percent of H&W cost paid by employer	1.0%	1.0%	1.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No	
If Yes, amount of new costs included in the interim and MYPs		

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

		Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	64,129	66,053	68,035
3.	Percent change in step & column over prior year	3.0%	3.0%	3.0%

Certificated (Non-management) Attrition (layoffs and retirements)

		Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of JPA's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption? No

If Yes or n/a, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	13.5	13.8	13.8	13.8

1a. Have any salary and benefit negotiations been settled since budget adoption? No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.
If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled? Yes

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits 9,055

6. Amount included for any tentative salary schedule increases

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits

		Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	7,247	7,247	7,247
3.	Percent of H&W cost paid by employer	1.0%	1.0%	1.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim? No

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

		Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)

		Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of JPA's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption? No

If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	7.0	7.0	7.0	7.0

1a. Have any salary and benefit negotiations been settled since budget adoption? No

If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? Yes

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits 9,778

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	8,000	8,000	8,000
3. Percent of H&W cost paid by employer	1.0%	1.0%	1.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	23,907	24,624	25,363
3. Percent change in step & column over prior year	3.0%	3.0%	3.0%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	9,200	9,200	9,200
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

   If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9 except items A3 and A4, which are not applicable for JPAs; Item A1 is automatically completed based on data from Criterion 9.

A1.	Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	n/a
A4.	Are new charter schools operating in JPA boundaries that impact the JPA's enrollment, either in the prior or current fiscal year?	n/a
A5.	Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the JPA's financial system independent of the county office system?	Yes
A8.	Does the JPA have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of Joint Powers Agency First Interim Criteria and Standards Review

Fund: 01 General Fund
Resource: 0000 Unrestricted

Description	Object	2012-13 Projected Totals
Ending Fund Balance	979Z	5,035,086.40
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	7,500.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	4,090,017.00
Prop 1D contingencies	9780	*200,000.00*
Equipment Reserves	9780	*703,000.00*
Building Repairs and Improvements	9780	*762,000.00*
Local Income Carryover 11-12	9780	*533,616.00*
Local Income Carryover, prior years	9780	*1,066,401.00*
Retiree Benefits (OPEB)	9780	*160,000.00*
General Reserve	9780	*665,000.00*
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	937,569.40
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund
Resource: 1100 Lottery: Unrestricted

Description	Object	2012-13 Projected Totals
Ending Fund Balance	979Z	464,814.72
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	464,814.72
Lottery carryover, unrestricted	9780	*464,814.72*
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund
Resource: 6300 Lottery: Instructional Materials

Description	Object	2012-13 Projected Totals
Ending Fund Balance	979Z	69,106.64
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	69,106.64
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund
Resource: 6355 ROCP: Training & Certification for Community Care (Dept Develop Service)

Description	Object	2012-13 Projected Totals
Ending Fund Balance	979Z	107,833.14
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	107,833.14
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 35 County School Facilities Fund
Resource: 0000 Unrestricted

Description	Object	2012-13 Projected Totals
Ending Fund Balance	979Z	1,175.98
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	1,175.98
Interest income, CTEFP funds, carryover	9780	*1,175.98*
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

SACS2012ALL Financial Reporting Software - 2012.2.0
12/11/2012 1:49:06 PM 01-40402-0000000

First Interim
2012-13 Projected Totals
Technical Review Checks

Mission Valley ROC/P Alameda County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780)

and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (W) - Object 9790, in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Assets (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (W) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (W) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

SACS2012ALL Financial Reporting Software - 2012.2.0
12/11/2012 1:49:15 PM 01-40402-0000000

First Interim
2012-13 Actuals to Date
Technical Review Checks

Mission Valley ROC/P Alameda County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

INTRAFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (W) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

SACS2012ALL Financial Reporting Software - 2012.2.0
12/11/2012 1:49:22 PM 01-40402-0000000

First Interim
2012-13 Board Approved Operating Budget
Technical Review Checks

Mission Valley ROC/P Alameda County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

INTRAFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (W) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (W) - Amounts reported in Other Assignments (Object 9780)

and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (W) - Object 9790, in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (W) - Components of Ending Fund Balance/Net Assets (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

SACS2012ALL Financial Reporting Software - 2012.2.0
12/11/2012 1:51:49 PM 01-40402-0000000

First Interim
2012-13 Original Budget
Technical Review Checks

Mission Valley ROC/P Alameda County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780)

and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (W) - Object 9790, in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Assets (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

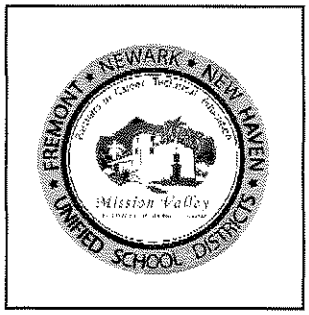
SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

Board of Education



Board of Education #1

X____ Information
X____ Action

MISSION VALLEY REGIONAL OCCUPATIONAL CENTER/PROGRAM GOVERNING COUNCIL

BOARD OF EDUCATION
AGENDA ITEM
#1

DATE OF BOARD MEETING: **December 20, 2012**

TITLE: **Variable Term Waiver Requests**

Background:

Alameda County Office of Education Credentials Department conducted an audit of Mission Valley ROP's Certificated Employees and the credentials that they hold. They found that 5 teachers do not have their Certificate of Completion of Staff Development (CCSD). Three of the teachers are new teachers hired by Mission Valley for the 2012/13 school year. One of the teachers is currently enrolled in a program to complete the course and one teacher has completed the course and waiting for verification of completion. ACOE has informed us that each teacher must have a waiver to cover them until they complete a CCSD course or until the Commission on Teacher Credentialing issues the Certificate.

Current Status:

The Director of Educational Services and Personnel Technician have spoken with all the teachers and explained to them this new requirement. Each employee will complete a waiver and understands the importance of completing this requirement. Each teacher is expected to complete the CCSD course with ACOE before the waiver expires on June 30, 2013.

Recommendation:

Approve employment of the teachers with the Variable Term Waiver Request until they can complete the CCSD course.

Margie Trujillo	Instructional Services	Pete Murchison
Staff Contact	Division	Superintendent, Mission Valley ROP

State Of California
Commission On Teacher Credentialing
Certification, Assignment and Waivers Division
Attention: Waiver Unit
1900 Capitol Avenue
Sacramento, CA 95811-4213

Telephone: (916) 323-7136
(voice mail for waivers only)
Email: waivers@ctc.ca.gov

VARIABLE TERM WAIVER REQUEST (WV1 Form)

Requests must be prepared by the employing agency, not the applicant. All materials must be clear enough to photocopy.

1. EMPLOYING AGENCY (include mailing address)	County/District CDS Code	Contact Person:
		Telephone #:
NPS/NPA (list county code _____)		EMail:

2. APPLICANT INFORMATION

Social Security Number [ ]

All applicants must answer professional fitness questions (see #11). In addition, if fingerprint clearance is not on file at CTC, a completed LiveScan receipt (41-LS) must be submitted with this waiver request. If needed, a review by the Division of Professional Practices will be concluded before a waiver approval letter will be issued.

Full Legal Name _____
Last First Middle

Former Name(s) _____ Birth Date _____

Applicant's Mailing Address _____

_____

Credential Needed for Waiver Certificate of Completion of Staff Development (CCSD)
(List the specific title and subject area of the credential that authorizes the assignment. Note that the subject must be one that is available under current regulations.)

Assignment _____
Indicate specific position and grade level *(e.g. chemistry teacher, grades 11-12)*

- For bilingual assignment list LANGUAGE: _____
- Is this a full time position? ☐ Yes ☐ No
- If not, indicate how many periods a day the individual will be teaching the waiver assignment(s) _____
- Is this a subsequent waiver? (see #9 for additional information) ☐ Yes ☒ No

3. EDUCATION CODE OR TITLE 5 SECTION TO BE WAIVED

Specific section(s) covering the assignment: EC 44253.11

4. EFFECTIVE DATES

Waivers are dated effective the beginning date of service. P rovide the ending date of your school term, track or year below. A justification *must* be included if the expiration date extends beyond the term, track or year.

Effective Dates (mm/dd/yyyy): _____/_____/_____ **to** _____/_____/_____

Ending date of school term, track, or year: _____/_____/_____

5. STATEWIDE HIGH INCIDENCE AREA WAIVER REQUESTS:

a. INDICATE THE HIGH INCIDENCE AREA FOR THE ASSIGNMENT

- ☐ Special Education
- ☐ Clinical or Rehabilitative Services
- ☐ Speech-Language Pathology Services
- ☐ Driver Education and Training
- ☐ 30-Day Substitute

b. INDICATE WHAT WAS DONE THIS YEAR TO LOCATE AND RECRUIT INDIVIDUALS TO FILL THIS POSITION

No copies are necessary if this is a recognized high incidence area.

- ☐ Advertised in local/national newspapers
- ☐ Advertised in professional journals
- ☐ Attended job fairs in California
- ☐ Attended recruitment out-of-state
- ☐ Contacted IHE placement centers
- ☐ Distributed job announcements
- ☐ Internet

Other _____

c. IF THIS IS AN INITIAL WAIVER REQUEST, EXPLAIN WHAT MAKES THE APPLICANT THE BEST CANDIDATE

Include detailed information about the individual's professional preparation and expertise in the subject/area requested and attach appropriate documentation including transcripts, examination score reports, and verification of experience.

6. NON STATEWIDE LOW INCIDENCE AREA WAIVER REQUESTS:

a. INDICATE THE LOW INCIDENCE AREA FOR THE ASSIGNMENT

- ☐ Administrative Services
- ☐ Single Subject Teaching (**all** subject areas)
- ☐ Designated Subjects – except driver education and training
- ☐ Teacher Librarian Services
- ☐ Multiple Subject Teaching
- ☐ Pupil Personnel Services: Counseling, Psychology, Social Work
- ☐ Reading Specialist/Certificate
- ☒ Teacher of English Learner Students

b. INDICATE WHAT WAS DONE THIS YEAR TO LOCATE AND RECRUIT INDIVIDUALS TO FILL THIS POSITION

Copies of announcements, advertisements, web site registration, etc. **must** be attached.

The employer must verify **all** of the following:

- ☐ Distributed job announcements
- ☐ Contacted IHE placement centers
- ☐ Internet (i.e. www.edjoin.org)

Optional recruitment methods:

- ☐ Advertised in local/national newspaper
- ☐ Attended job fairs in California
- ☐ Attended recruitment out-of-state
- ☐ Advertised in professional journals
- ☐ Other _____

c. PROVIDE DETAILED INFORMATION ABOUT THE RESULTS OF RECRUITMENT EFFORTS. BE SURE TO ANSWER EACH OF THE FOLLOWING QUESTIONS:

How many individuals credentialed in the authorization of the waiver request applied for the position? _____

How many individuals credentialed in the authorization of the waiver request were interviewed? _____

What were the results of those interviews? (Please indicate answers in numbers)

_____ Applicant(s) withdrew

_____ Candidate(s) declined job offer

_____ Candidate(s) found unsuitable for the assignment

d. PROVIDE THE SPECIFIC EMPLOYMENT CRITERIA FOR THE POSITION

What special skills and knowledge are needed to successfully perform in this position? These should also be described in your recruitment advertisements and announcements.

e. IF THIS IS AN INITIAL WAIVER REQUEST, EXPLAIN WHAT MAKES THE APPLICANT THE BEST CANDIDATE

Include detailed information about the individual's professional preparation and expertise in the subject/area requested and attach appropriate documentation including transcripts, examination score reports, and verification of experience.

7. REQUIREMENTS AND TARGET COMPLETION DATES FOR REACHING CREDENTIAL GOAL

List the requirements that the applicant must complete to be eligible for the document named above as the credential goal and a target date by which he or she plans to complete those requirements.

PROGRAM, COURSE, EXAMINATION, EXPERIENCE	TARGET COMPLETION DATE

8. LIST THE NAME AND POSITION OF THE PERSON ASSIGNED TO PROVIDE SUPPORT AND ASSISTANCE TO THE APPLICANT DURING THE TERM OF THIS WAIVER

By assigning this individual, the employing agency makes a commitment to provide orientation, guidance and assistance to the applicant, as feasible, in completing the requirement(s) listed above.

Name _____ Position _____

9. SUBSEQUENT WAIVER REQUESTS

Attached is a copy of a personnel evaluation that verifies the applicant served satisfactorily in the position authorized by the previous waiver.

10. IS THIS EMPLOYING AGENCY GEOGRAPHICALLY ISOLATED?

Would the applicant have to travel more than 1 1/2 hours one-way to attend an institution with an approved program to meet the credential goal?

☐ Yes ☐ No Not applicable (program completion is not a requirement)

11. PROFESSIONAL FITNESS QUESTIONS (to be answered by the applicant)

Answers to the following questions are required. **If you answer yes to any question, you must complete the corresponding *Professional Fitness Explanation Form*.**

Before granting your application, the Commission will review, at a minimum:

- Federal Bureau of Investigation criminal history (rap sheet)
- California Department of Justice criminal history (rap sheet)
- International database of teacher misconduct maintained by the National Association of State Directors of Teacher Education and Certification (NASDTEC)
- Previous reviews by the Commission
- Complaints from others
- Notifications from school districts
- Teacher preparation test score violations

You must disclose misconduct, even if:

- It happened a long time ago
- It happened in another state, federal court, military or jurisdiction outside the United States
- It was a misdemeanor
- The conviction was for reckless driving or driving under the influence
- You did not go to court and your attorney went for you
- You did not go to jail or the sentence was only a fine or probation
- You received a certificate of rehabilitation
- Your conviction was later dismissed (even if under Penal Code section 1203.4), expunged, set aside or the sentence was suspended

Warning: Failure to disclose any information requested is falsification of your application and the Commission may reject or deny your application or take disciplinary action against your document.

Do you understand:

- these instructions and;
- that you will later declare under penalty of perjury that the information you give is true and correct and;
- the Commission may reject your application if it is incomplete and;
- the Commission may deny your application or take disciplinary action against your document if you do not disclose misconduct?

☐ Yes ☐ No

☐ Please check here if you have ever held any credential or license authorizing service in the public schools in another state.

State _____ Type of credential _____

a. Have you ever been:

- dismissed or,
- non-reelected or,
- suspended without pay for more than ten days, or
- retired or,
- resigned from, or otherwise left school

because of allegations of misconduct or while allegations of misconduct were pending?

☐ Yes ☐ No

b. Have you ever been convicted of any felony or misdemeanor in California or any other place? You must disclose:

- all criminal convictions
- misdemeanors and felonies
- convictions based on a plea of no contest or nolo contendere
- convictions dismissed pursuant to Penal Code Section 1203.4
- driving under the influence (DUI) or reckless driving convictions
- no matter how much time has passed

You do not have to disclose:

- misdemeanor marijuana-related convictions that occurred more than two years prior to this application, except convictions involving concentrated cannabis, which must be disclosed regardless of the date of such a conviction.
- Infractions (DUI or reckless driving convictions are <u>not</u> infractions)

☐ Yes ☐ No

c. Are you currently the subject of any inquiry or investigation by a state or federal law enforcement agency or a licensing agency in California or any other state?

☐ Yes ☐ No

d. Have you *ever been* the subject an inquiry or investigation by a state or federal law enforcement agency or a licensing agency in California or any other state regarding alleged misconduct that involved children or took place on school property?

☐ Yes ☐ No

e. Are any criminal charges currently pending against you?

☐ Yes ☐ No

f. Is any disciplinary action now pending against you in any school district or with any other school employer?

☐ Yes ☐ No

g. Have you ever had any credential, including but not limited to, any Certificate of Clearance, permit, credential, license or other document authorizing public school service or teaching, revoked and/or otherwise subjected to any other disciplinary action (including an action that was stayed) for cause in California or any other state or place?

☐ Yes ☐ No

h. Have you ever had any professional or vocational (not teaching or educational) license revoked and/or otherwise subjected to any other disciplinary action (including an action that was stayed) for cause in California or any other state or place?

☐ Yes ☐ No

i. Have you ever had any application for a credential, including but not limited to, any Certificate of Clearance, permit, credential, license, or other document authorizing public school service or teaching, denied and/or rejected for cause in California or any other state or place?

☐ Yes ☐ No

12. PUBLIC NOTICE -- CHECK THE BOX THAT APPLIES

Public School District: Attached is a copy of the agenda item presented to the governing board of the school district in a public meeting showing the name of the applicant, the specific assignment including subject and grade level, and the fact that employment will be on the basis of a credential waiver. With the signature of the superintendent or his or her designee in item #14 below, the person signing verifies that the board acted upon the item favorably.

By submitting this waiver request the district is certifying that reasonable efforts to recruit a fully prepared teacher for the assignment(s) were made in the following order:

1. A candidate who is qualified to participate in an approved internship program in the region of the school district
2. An individual who is scheduled to complete initial preparation requirements within six months

County Office of Education, State Agency, or Nonpublic, Nonsectarian School or Agency: Attached is a dated copy of the notice that was posted at least 72 hours before the position was filled showing the name of the applicant, the specific assignment including subject and grade level, and the fact that employment will be on the basis of a credential waiver. With the signature of the superintendent or administrator or his or her designee in item #14 below, the person signing verifies that there were no objections to this waiver request.

13. APPLICANT'S CERTIFICATION

I understand that in order to receive a subsequent waiver for this assignment I must pursue the completion of requirements to obtain full certification in the subject or area covered by this waiver request as specified in #7 above.

I understand that if my case is heard in a public meeting, all materials submitted to the Commission regarding my suitability, including grades and test scores, may be discussed.

I hereby certify (or declare) under penalty of perjury under the laws of the State of California that all of the foregoing statements in this application are true and correct.

_____

Signature of Applicant **Date**
(Sign full legal name as listed in #2)

14. EMPLOYING AGENCY CERTIFICATION *(To be signed by district or county superintendent, personnel administrator, NPS/NPA administrator, or designee.)*

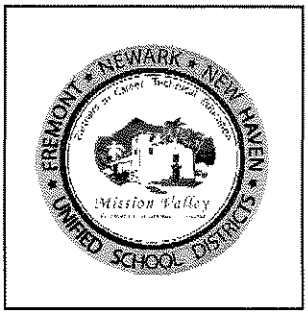
The person for whom this waiver is requested will not be employed until he or she has been cleared by the Department of Justice under the provisions of Education Code Section 44332.6 and Section 44830.1 (AB1612). The employer acknowledges that the Commission's final approval of this individual's waiver will be determined by a fitness review covering, in part, criminal activity, including certain in-state and/or out-of-state convictions. If this waiver request is for service to special education children, the Special Education Local Planning Area (SELPA) has been notified of our intent to request this waiver.

I certify under penalty of perjury that the information provided in this report is accurate and complete.

Signature: _____

Title: _____

Date: _____



Board of Education #2

Mission Valley ROP
Governing Council Meeting Schedule
2012/2013 School Year

The Governing Council meets at 5 p.m. on the third Thursday of the month (when not conflicting with a school holiday) in the MVROP Board Room. Dates to be considered for the end of the 2012/2013 school year are as follows:

- **Thursday, January 17, 2013**
- **Thursday, February 21, 2013**
- **Thursday, March 21, 2013**
- **Thursday, April 18, 2013**
- **Thursday, May 16, 2013**
- **Thursday, June 20, 2013**

MVROP Governing Council	3rd Thursday
Fremont Unified School District	2nd, 4th Wednesday
New Haven Unified School District	1st, 3rd Tuesday
Newark Unified School District	1st, 3rd Tuesday