



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1

Meeting Date: January 12, 2012

Subject: Business and Financial Information

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Administrative Services

Recommendation: Receive business and financial information.

Background/Rationale:

- Enrollment and Attendance Report for Month 3 Ending November 25, 2011
- Purchase Order Board Report for the Period of November 15, 2011 through December 14, 2011
- Actuarial Report on GASB 45 Retiree Benefit Valuation

Financial Considerations: Reflects standard business information.

Documents Attached:

1. Enrollment and Attendance Report for Month 3 Ending November 25, 2011
- 2a. Executive Summary: Purchase Order Board Report for the Period of November 15, 2011 through December 14, 2011
- 2b. Purchase Order Board Report for the Period of November 15, 2011 through December 14, 2011
3. Actuarial Report on GASB 45 Retiree Benefit Valuation

Estimated Time of Presentation: N/A

Submitted by: Patricia A Hagemeyer, Chief Business Officer

Approved by: Jonathan P. Raymond, Superintendent

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT FOR MONTH 3
 TRADITIONAL MONTH ENDING Friday, November 25, 2011

ELEMENTARY TRADITIONAL	REGULAR ENROLLMENT			Special Education Grades K-6	TOTAL MONTH-END ENROLLMENT	PERCENTAGE FOR THE MONTH		AVERAGE CUMULATIVE ACTUAL ATTENDANCE		
	Kdgn	Grades 1-3	Grades 4-6			2011-2012 Actual Attendance	2010-2011 Actual Attendance	Cum Attd Days		PERCENTAGE 2011-2012
								2011-2012	53 2010-2011	
A.M. WINN	63	146	154	9	372	94.85%	95.28%	359.51	364.72	96.66%
ABRAHAM LINCOLN	72	219	195	0	486	95.33%	94.62%	466.23	474.47	96.46%
ALICE BIRNEY WALDORF-INSPIRE	88	178	162	0	428	96.10%	95.42%	414.83	360.43	97.18%
BRET HARTE	71	181	170	13	435	94.57%	93.45%	421.81	429.25	95.77%
C.B. WIRE	51	220	190	1	462	97.43%	96.04%	449.00	483.64	97.48%
C.P. HUNTINGTON	39	114	91	25	269	96.02%	95.58%	257.68	240.17	96.52%
CALEB GREENWOOD	76	177	186	30	469	95.61%	95.78%	452.06	481.15	96.16%
CAMELLIA	99	206	181	0	486	97.91%	97.54%	479.19	494.64	98.49%
CAPITAL CITY	7	11	25	0	43	97.48%	94.18%	31.74	17.15	94.92%
CAROLINE WENZEL	56	187	151	51	445	95.46%	94.78%	429.47	446.77	96.81%
CESAR CHAVEZ	0	0	296	5	301	96.62%	97.22%	290.51	291.77	97.26%
CROCKER/RIVERSIDE	101	273	264	0	638	97.69%	96.70%	625.11	581.21	97.98%
DAVID LUBIN	88	239	211	28	566	96.47%	95.11%	545.96	517.09	96.81%
EARL WARREN	76	236	205	12	529	97.69%	96.45%	511.26	513.40	97.90%
EDWARD KEMBLE	135	350	0	15	500	94.83%	95.06%	485.72	457.23	95.68%
ELDER CREEK	104	290	318	0	712	96.85%	96.99%	685.21	673.36	97.46%
ETHEL I. BAKER	101	294	272	2	669	94.94%	95.73%	641.06	637.26	96.14%
ETHEL PHILLIPS	57	174	143	24	398	96.28%	95.65%	398.55	410.89	96.81%
FATHER KEITH B. KENNY	69	136	109	0	314	93.61%	93.86%	288.17	262.58	94.65%
FREEMPORT	62	140	125	0	327	94.67%	94.61%	314.45	341.13	95.97%
FRUITRIDGE	50	147	129	0	326	94.85%	96.48%	308.43	333.64	95.97%
GENEVIEVE DIDION	73	220	198	16	507	97.52%	97.27%	499.04	500.87	98.24%
GOLDEN EMPIRE	99	259	279	12	649	96.57%	96.84%	625.00	599.70	97.46%
H.W. HARKNESS	63	136	130	14	343	94.94%	95.37%	318.70	294.66	96.41%
HOLLYWOOD PARK	39	112	125	12	288	95.55%	94.14%	280.79	298.28	96.71%
HOME AND HOSPITAL	15	20	34	9	78	100.00%	100.00%	26.34	25.00	100.00%
HUBERT BANCROFT	85	236	212	28	561	96.42%	95.49%	547.13	541.57	96.69%
ISADOR COHEN	37	129	172	15	353	94.99%	93.87%	328.74	364.42	95.42%
JAMES MARSHALL	74	177	125	22	398	95.27%	96.35%	381.15	388.42	96.58%
JEDEDIAH SMITH	49	135	87	14	285	94.23%	93.05%	279.04	263.66	95.65%
JOHN BIDWELL	45	131	159	13	348	97.74%	96.48%	341.55	367.89	97.66%
JOHN CABRILLO	59	137	151	53	400	94.04%	92.32%	384.02	404.19	95.36%
JOHN D. SLOAT	42	117	144	15	318	95.62%	95.78%	303.49	335.43	96.60%
JOHN F. MORSE THERAPEUTIC CN	0	0	1	39	40	91.85%	90.17%	35.26	38.51	94.20%
JOHN STILL	72	186	201	0	459	94.55%	94.72%	446.68	443.47	96.13%
JOSEPH BONNHEIM	65	172	160	15	412	94.61%	95.90%	394.04	417.53	96.08%
LEONARDO DA VINCI	73	231	193	34	531	97.32%	97.01%	519.25	488.49	97.45%
MAPLE	44	123	95	7	269	95.52%	95.67%	259.96	251.62	96.40%
MARK HOPKINS	64	176	158	14	412	94.97%	95.08%	395.49	371.17	96.05%
MARK TWAIN	62	161	166	15	404	96.44%	95.65%	389.91	408.98	97.13%
MARTIN LUTHER KING	76	188	197	33	494	95.51%	94.37%	471.26	498.30	96.08%
MATSUYAMA	99	286	294	8	687	96.57%	96.10%	656.77	655.92	97.41%
NICHOLAS	111	270	224	9	614	96.12%	95.93%	599.74	593.43	97.20%
O.W. ERLEWINE	50	146	157	25	378	96.66%	96.28%	369.79	360.13	97.15%
OAK RIDGE	76	181	153	12	422	96.27%	95.35%	398.34	403.08	96.53%
PACIFIC	76	257	203	1	537	96.22%	97.00%	509.34	545.96	96.71%
PARKWAY	85	256	220	27	588	95.54%	95.31%	571.68	570.68	96.14%
PETER BURNETT	83	225	250	24	582	95.89%	95.46%	565.89	541.06	96.89%
PHOEBE HEARST	0	272	291	0	563	97.93%	96.46%	550.15	525.85	97.88%
PONY EXPRESS	61	203	193	6	463	95.85%	96.43%	437.68	429.19	96.84%
SEQUOIA	87	222	196	9	514	95.65%	95.39%	493.36	472.85	96.74%

GRADE BY GRADE ENROLLMENT
SCHOOL MONTH 3
ENDING Friday, November 25, 2011

ELEMENTARY SCHOOLS	REGULAR CLASS ENROLLMENT							TOTAL REGULAR ENROLLMENT
	Kinder- garten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	
A.M. WINN	63	50	43	53	44	43	67	363
ABRAHAM LINCOLN	72	73	70	76	65	65	65	486
ALICE BIRNEY WALDORF-INSPIRED	88	60	58	60	64	65	33	428
BRET HARTE	71	67	58	56	55	56	59	422
C.B. WIRE	51	72	86	62	58	66	66	461
C.P. HUNTINGTON	39	48	38	28	36	26	29	244
CALEB GREENWOOD	76	57	54	66	62	61	63	439
CAMELLIA	99	75	65	66	62	61	58	486
CAROLINE WENZEL	56	67	56	64	57	49	45	394
CESAR CHAVEZ	0	0	0	0	107	100	89	296
CROCKER/RIVERSIDE	101	100	96	77	99	81	84	638
DAVID LUBIN	88	85	78	76	80	65	66	538
EARL WARREN	76	87	76	73	80	60	65	517
EDWARD KEMBLE	135	119	124	107	0	0	0	485
ELDER CREEK	104	95	102	93	116	103	99	712
ETHEL I. BAKER	101	100	111	83	85	87	100	667
ETHEL PHILLIPS	57	59	58	57	49	45	49	374
FATHER KEITH B. KENNY	69	50	48	38	44	32	33	314
FREEPORT	62	42	50	48	38	46	41	327
FRUITRIDGE	50	48	51	48	39	40	50	326
GENEVIEVE DIDION	73	74	73	73	67	66	65	491
GOLDEN EMPIRE	99	93	90	76	102	78	99	637
H.W. HARKNESS	63	41	37	58	34	45	51	329
HOLLYWOOD PARK	39	36	42	34	43	36	46	276
HOME AND HOSPITAL	15	8	8	4	11	6	17	69
HUBERT BANCROFT	85	86	73	77	66	81	65	533
ISADOR COHEN	37	54	29	46	61	58	53	338
JAMES MARSHALL	74	66	53	58	33	45	47	376
JEDEDIAH SMITH	49	50	48	37	29	28	30	271
JOHN BIDWELL	45	44	47	40	48	60	51	335
JOHN CABRILLO	59	52	42	43	49	45	57	347
JOHN D. SLOAT	42	44	35	38	49	51	44	303
JOHN F. MORSE THERAPEUTIC CNT	0	0	0	0	0	0	1	1
JOHN STILL	72	70	53	63	74	65	62	459
JOSEPH BONNHEIM	65	67	56	49	59	48	53	397
LEONARDO DA VINCI	73	71	83	77	62	66	65	497
MAPLE	44	42	38	43	31	37	27	262
MARK HOPKINS	64	62	57	57	49	51	58	398
MARK TWAIN	62	49	53	59	56	55	55	389
MARTIN LUTHER KING	76	66	53	69	57	75	65	461
MATSUYAMA	99	99	101	86	97	99	98	679
NICHOLAS	111	103	86	81	93	63	68	605
O.W. ERLEWINE	50	47	45	54	60	44	53	353
OAK RIDGE	76	59	60	62	46	53	54	410
PACIFIC	76	91	87	79	71	72	60	536
PARKWAY	85	85	83	88	81	73	66	561
PETER BURNETT	83	83	74	68	76	78	96	558
PHOEBE HEARST	0	75	98	99	94	100	97	563
PONY EXPRESS	61	66	56	81	53	77	63	457
SEQUOIA	87	85	72	65	66	66	64	505
SUSAN B. ANTHONY	46	50	37	44	44	36	42	299
SUTTERVILLE	72	75	86	88	95	68	89	573
TAHOE	50	50	36	44	46	46	47	319
THEODORE JUDAH	115	74	69	66	47	36	34	441
WASHINGTON	28	37	28	30	30	27	27	207
WILLIAM LAND	59	41	43	35	33	37	40	288
WOODBINE	50	67	49	52	55	58	46	377
TOTAL ELEMENTARY	3,742	3,616	3,402	3,354	3,307	3,180	3,216	23,817

CUMULATIVE TOTAL ABSENCES
THROUGH SCHOOL MONTH 3
ENDING Friday, November 25, 2011

ELEMENTARY	ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	POSSIBLE DAYS OF ATTENDANCE	PERCENTAGE OF FUNDED ATTENDANCE	DOLLAR COST PER DAY \$41.68
A.M. WINN	372	659	19,054	19,713	96.66%	\$27,467.12
ABRAHAM LINCOLN	486	906	24,710	25,616	96.46%	\$37,762.08
ALICE BIRNEY WALDORF-INSPIRED K8	428	638	21,986	22,624	97.18%	\$26,591.84
BRET HARTE	435	988	22,356	23,344	95.77%	\$41,179.84
C.B. WIRE	462	614	23,797	24,411	97.48%	\$25,591.52
C.P. HUNTINGTON	269	493	13,657	14,150	96.52%	\$20,548.24
CALEB GREENWOOD	469	958	23,959	24,917	96.16%	\$39,929.44
CAMELLIA	486	389	25,397	25,786	98.49%	\$16,213.52
CAROLINE WENZEL	445	750	22,762	23,512	96.81%	\$31,260.00
CESAR CHAVEZ	301	433	15,397	15,830	97.26%	\$18,047.44
CROCKER/RIVERSIDE	638	684	33,131	33,815	97.98%	\$28,509.12
DAVID LUBIN	566	952	28,936	29,888	96.81%	\$39,679.36
EARL WARREN	529	580	27,097	27,677	97.90%	\$24,174.40
EDWARD KREMBLE	500	1,162	25,743	26,905	95.68%	\$48,432.16
ELDER CREEK	712	945	36,316	37,261	97.46%	\$39,387.60
ETHEL I. BAKER	669	1,365	33,976	35,341	96.14%	\$56,893.20
ETHEL PHILLIPS	398	696	21,123	21,819	96.81%	\$29,009.28
FATHER KEITH B. KENNY	314	864	15,273	16,137	94.65%	\$36,011.52
FREEPORT	327	699	16,666	17,365	95.97%	\$29,134.32
FRUITRIDGE	326	687	16,347	17,034	95.97%	\$28,634.16
GENEVIEVE DIDION	507	473	26,449	26,922	98.24%	\$19,714.64
GOLDEN EMPIRE	649	865	33,125	33,990	97.46%	\$36,053.20
H.W. HARKNESS	343	629	16,891	17,520	96.41%	\$26,216.72
HOLLYWOOD PARK	288	506	14,882	15,388	96.71%	\$21,090.08
HOME AND HOSPITAL	78	0	1,396	1,396	100.00%	\$0.00
HUBERT BANCROFT	561	992	28,998	29,990	96.69%	\$41,346.56
ISADOR COHEN	353	836	17,423	18,259	95.42%	\$34,844.48
JAMES MARSHALL	398	716	20,201	20,917	96.58%	\$29,842.88
JEDEDIAH SMITH	285	672	14,789	15,461	95.65%	\$28,008.96
JOHN BIDWELL	348	434	18,102	18,536	97.66%	\$18,089.12
JOHN CABRILLO	400	990	20,353	21,343	95.36%	\$41,263.20
JOHN D. SLOAT	318	566	16,085	16,651	96.60%	\$23,590.88
JOHN F. MORSE THERAPEUTIC CNTR.	40	115	1,869	1,984	94.20%	\$4,793.20
JOHN STILL	459	952	23,674	24,626	96.13%	\$39,679.36
JOSEPH BONNHEIM	412	852	20,884	21,736	96.08%	\$35,511.36
LEONARDO DA VINCI	531	720	27,520	28,240	97.45%	\$30,009.60
MAPLE	269	515	13,778	14,293	96.40%	\$21,465.20
MARK HOPKINS	412	862	20,961	21,823	96.05%	\$35,928.16
MARK TWAIN	404	611	20,665	21,276	97.13%	\$25,466.48
MARTIN LUTHER KING	494	1,019	24,977	25,996	96.08%	\$42,471.92
MATSUYAMA	687	925	34,809	35,734	97.41%	\$38,554.00
NICHOLAS	614	915	31,786	32,701	97.20%	\$38,137.20
O.W. ERLEWINE	378	574	19,599	20,173	97.15%	\$23,924.32
OAK RIDGE	422	759	21,112	21,871	96.53%	\$31,635.12
PACIFIC	537	918	26,995	27,913	96.71%	\$38,262.24
PARKWAY	588	1,218	30,299	31,517	96.14%	\$50,766.24
PETER BURNETT	582	964	29,992	30,956	96.89%	\$40,179.52
PHOEBE HEARST	563	632	29,158	29,790	97.88%	\$26,341.76
PONY EXPRESS	463	756	23,197	23,953	96.84%	\$31,510.08
SEQUOIA	514	882	26,148	27,030	96.74%	\$36,761.76
SUSAN B. ANTHONY	299	369	15,298	15,667	97.64%	\$15,379.92
SUTTERVILLE	582	816	29,540	30,356	97.31%	\$34,010.88
TAHOE	331	613	16,531	17,144	96.42%	\$25,549.84
THEODORE JUDAH	458	845	23,276	24,121	96.50%	\$35,219.60
WASHINGTON	221	460	11,323	11,783	96.10%	\$19,172.80
WILLIAM LAND	288	360	14,739	15,099	97.62%	\$15,004.80
WOODBINE	398	864	20,469	21,333	95.95%	\$36,011.52
TOTAL	24,606	41,657	1,254,976	1,296,633	96.79%	\$1,736,263.76

CUMULATIVE TOTAL ABSENCES
THROUGH SCHOOL MONTH 3
ENDING Friday, November 25, 2011

MIDDLE	ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	POSSIBLE DAYS OF ATTENDANCE	PERCENTAGE OF FUNDED ATTENDANCE	DOLLAR COST PER DAY \$41.68
ALBERT EINSTEIN	739	1,329	37,522	38,851	96.58%	\$55,392.72
ALICE BIRNEY WALDORF-INSPIRED K8	58	81	3,024	3,105	97.39%	\$3,376.08
CALEB GREENWOOD	80	171	4,144	4,315	96.04%	\$7,127.28
CALIFORNIA	720	1,408	36,611	38,019	96.30%	\$58,685.44
ENGINEERING & SCIENCE	186	192	9,647	9,839	98.05%	\$8,002.56
FERN BACON	669	1,248	33,959	35,207	96.46%	\$52,016.64
GENEVIEVE DIDION	119	94	6,264	6,358	98.52%	\$3,917.92
HOME AND HOSPITAL	27	0	388	388	100.00%	\$0.00
JOHN F. MORSE THERAPEUTIC CNTR.	16	97	849	946	89.75%	\$4,042.96
JOHN H. STILL	293	473	14,831	15,304	96.91%	\$19,714.64
KIT CARSON	357	955	18,560	19,515	95.11%	\$39,804.40
LEONARDO DA VINCI	140	232	7,166	7,398	96.86%	\$9,669.76
MARTIN LUTHER KING	133	209	7,035	7,244	97.11%	\$8,711.12
ROSA PARKS	472	785	23,906	24,691	96.82%	\$32,718.80
SAM BRANNAN	642	1,148	32,656	33,804	96.60%	\$47,848.64
SUTTER	1,354	1,649	70,101	71,750	97.70%	\$68,730.32
WILL C. WOOD	668	1,148	33,898	35,046	96.72%	\$47,848.64
TOTAL	6,673	11,219	340,561	351,780	96.81%	\$467,607.92

HIGH SCHOOL	ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	POSSIBLE DAYS OF ATTENDANCE	PERCENTAGE OF FUNDED ATTENDANCE	DOLLAR COST PER DAY \$41.68
ACCELERATED ACADEMY	0					
AMERICAN LEGION	332	1,282	14,202	15,484	91.72%	\$53,433.76
C.K. MCCLATCHY	2,299	4,598	118,317	122,915	96.26%	\$191,644.64
ENGINEERING & SCIENCE	203	334	10,476	10,810	96.91%	\$13,921.12
HEALTH PROFESSIONS	370	1,235	19,196	20,431	93.96%	\$51,474.80
HIRAM JOHNSON	1,636	4,868	81,688	86,556	94.38%	\$202,898.24
HOME AND HOSPITAL	61	0	1,291	1,291	100.00%	\$0.00
JOHN F. KENNEDY	2,071	3,574	107,476	111,050	96.78%	\$148,964.32
LUTHER BURBANK	1,839	4,802	91,824	96,626	95.03%	\$200,147.36
ROSEMONT	1,436	3,023	73,341	76,364	96.04%	\$125,998.64
THE ACADEMY	42	287	1,295	1,582	81.86%	\$11,962.16
WEST CAMPUS	850	901	46,933	47,834	98.12%	\$37,553.68
TOTAL	11,139	24,904	566,039	590,943	95.79%	\$1,037,998.72

TOTAL	42,418	77,780	2,161,576	2,239,356	96.53%	\$3,241,870.40
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**COMPARATIVE STATISTICS FOR
SCHOOL MONTH 3
ENDING Friday, November 25, 2011**

Note: Prior year comparison information is not available due to a change in report criteria.

SEGMENT	ENROLLMENT 2011-12 MONTH 3	ENROLLMENT 2011-12 MONTH 2	ENROLLMENT INCREASE OR DECREASE (CUR. MO/PRIOR MO)
KINDERGARTEN	3,742	3,730	12
GRADES 1-6	20,864	20,947	-83
GRADES 7-8	6,673	6,693	-20
GRADES 9-12	10,806	10,902	-96
ALTERNATIVE SCHOOLS			
SUCCESS ACADEMY K-8	58	22	36
CAPITAL CITY K-8	94	83	11
CAPITAL CITY 9-12	774	771	3
AMERICAN LEGION	332	342	-10
TOTAL KINDERGARTEN THROUGH GRADE 12	43,343	43,490	-147
CHARTER IN-DISTRICT	3,572	3,652	-80
CHARTER OUT-DISTRICT	978	962	16
TOTAL CHARTER SCHOOLS	4,550	4,614	-64
TOTAL ADULT EDUCATION	2,740	3,362	-622

Board of Education Executive Summary

Administrative Services

Purchase Order Board Report for the Period of
November 15, 2011 through December 14, 2011
January 12, 2012



I. Overview/History:

At the April 25, 2011 Board meeting, staff proposed providing a report comparable to one provided by member Rodriguez from the Hawthorne School District at the April 7, 2011 Board meeting. This particular report is generated from the district's on-line finance/human resources system, called "Escape On-Line."

Staff will provide this system-generated report at the first Board meeting of every month. The report will provide information from the 15th through the 14th of the month.

While this report was discussed during the presentations around contracts, the report provides information on purchases – including supplies – that require the generation of a purchase order. A purchase order is created when a school site or department requests a product or service that requires an outside purchase.

At the bottom of the system generated report, there is a statement that reads in part, "It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered." This report is brought before the Board as an information item only and does not require Board approval. As discussed at the April 25, 2011 Board meeting, staff will continue to present contracts (along with a copy of the contract) above the Public Contract Code limit in the Consent Agenda portion of the regular Board meeting agenda. Board approval for Purchase Orders and contracts below the Public Contract Code limit will continue to come before the Board for approval as currently presented.

II. Driving Governance:

- Education Code Section 17605 states, "The governing board by majority vote may adopt a rule, delegating to any officer or employee of the district as the board may designate, the authority to purchase supplies, materials, apparatus, equipment and services. No rule shall authorize any officer or employee to make any purchases involving an expenditure by the district in excess of the amount specified by Section 20111 of the Public Contract Code. The rule shall prescribe the limits of the delegation as to time, money and subject matter."

Board of Education Executive Summary

Administrative Services

Purchase Order Board Report for the Period of
November 15, 2011 through December 14, 2011

- Board Policy 3312 states, “All purchases shall be made by formal contract or purchase orders, or shall be accompanied by a receipt.”

III. Budget:

The report itself is first sorted by Purchase Order (PO) type and number. The first column identifies the PO number. The number twelve in the PO Number column identifies the fiscal year as 2011-12. The following describes the different types of codes used for identifying the type of requisition.

- B12 = Blanket Order – used when multiple purchases or payments are made to the same vendor. Twelve (12) identifies the fiscal year as 2011-12.
- CHB = Charge Back Blanket Order – used to reimburse district master purchase accounts, for example such as charging school sites/departments for the district copier rental program.
- CS = Contract Services – used for professional, personal or consulting services.
- J = Just-In-Time – used for supply purchases with specific vendors, for example, Office Depot. Items are ordered through a catalog and delivered to school sites/departments within 24 hours. Catalog items are restricted.
- P = Purchase Orders – unless identified elsewhere, these are regular purchase orders for outside vendors/purchases.
- TB = Textbook Orders – this PO type was established to make sure staff could easily identify textbook orders so they were approved and ordered quickly to ensure students had textbooks by the start of school.
- N = Non-Public Schools – used for Special Education Non-Public School contracts.

The next column in the report is Vendor Name. This is the vendor name on file to whom we make payments based on the requisition and final approvals.

Following the vendor name is the Description. This information comes directly from the “Comment” line on the requisition. It is filled out by the person at the school site/department

Board of Education Executive Summary

Administrative Services

Purchase Order Board Report for the Period of
November 15, 2011 through December 14, 2011
January 12, 2012

that is creating the requisition. Staff will be communicating with those that create requisitions to make sure no confidential information is included now that this report is a public document. Staff will also work to ensure that the description is as complete as possible.

The Location column indicates the location of the originator of the requisition. It may be a school site or department but indicates who has ordered the particular item.

The Fund column indicates the primary source of funding. For example, Fund 01 is the General Fund. It is important to note that the General Fund does not necessarily mean “unrestricted funds.” Categorical funds such as Title I, Economic Impact Aid and Special Education are accounted for in the General Fund. Further in the report on Page 24, there is a summary that shows the fund number and name of that particular fund.

Finally, the report shows the Account Amount. This is the amount of the particular requisition or order when the PO is generated.

On page 25 of the attached report, there are PO Changes. These are purchase orders that were generated and have had changes to the amount by increasing or decreasing the PO. There are many reasons that a PO may need to be increased or decreased. Unknown price increases or something as simple as the addition of tax and shipping may create an increase to a PO. Frequently, blanket orders are set up for an estimated amount and may be decreased throughout the year. Decreases are noted as a negative number in the report.

IV. Goals, Objectives and Measures:

Promote transparency by providing additional information to the Board and public on expenditures made by the district throughout the year.

V. Major Initiatives:

Use information as a guide to ensure continuous improvement.

VI. Results:

The attached information provides further transparency.

VII. Lessons Learned/Next Steps:

- Provide report monthly

Includes 11/15/2011 - 12/14/2011

PO Number	Vendor Name	Description	Location	Fund	Account Amount
B12-00731	BALLOONS GALORE	HEALTH & MEDICAL SERVICE AWARDS CEREMONIES	HIRAM W. JOHNSON HIGH SCHOOL	01	168.32
B12-00732	ALL WEST COACHLINES	LYNNE RUVALCABA - EDUCATION/LEADERSHIP	HIRAM W. JOHNSON HIGH SCHOOL	01	4,000.00
B12-00733	ALL WEST COACHLINES	MATHLETES TRANSPORTATION	JOHN F. KENNEDY HIGH SCHOOL	01	4,705.04
B12-00735	CAROLINA BIOLOGICAL SUPPLY CO	SCIENCE SUPPLIES	ALBERT EINSTEIN MIDDLE SCHOOL	01	1,400.00
B12-00736	ACCREDITING COMMISSION FOR SCHOOLS	WASC FEES 2011-12	CHIEF ACCOUNTABILITY OFFICE	01	9,072.00
B12-00737	PRECISION CLEANING SYSTEMS INC	TOYOTA MATERIAL HANDLING/OPS - 112900	BUILDINGS & GROUNDS/OPERATIONS	01	500.00
B12-00738	ITALIAN IMPORTING CO.	PARENT EVENING WORKSHOPS	CHILD DEVELOPMENT PROGRAMS	12	1,500.00
B12-00739	ARBOR SCIENTIFIC	ARBOR SCIENTIFIC/CKM SCIENCE DEPT.	C. K. McCLATCHY HIGH SCHOOL	01	320.00
B12-00740	EDUCATIONAL INNOVATIONS	EDUCATIONAL INNOVATIONS/CKM SCIENCE DEPT.	C. K. McCLATCHY HIGH SCHOOL	01	144.00
B12-00741	ANDYMARK INC	ROBOTICS - AVIATION/TRANSPORTATION	HIRAM W. JOHNSON HIGH SCHOOL	01	5,000.00
B12-00742	KIMBERLY MCDANIEL	TRANSPORTATION FOR STUDENT	SPECIAL EDUCATION DEPARTMENT	01	850.00
B12-00743	FISHER SCIENTIFIC CO INC ACCT #719274-019	FISHER SCIENTIFIC/CKM SCIENCE DPT.	C. K. McCLATCHY HIGH SCHOOL	01	420.00
B12-00744	FLINN SCIENTIFIC INC	FLINN SCIENTIFIC/CKM SCIENCE DEPT.	C. K. McCLATCHY HIGH SCHOOL	01	939.00
B12-00745	HOME DEPOT	SUPPLIES FOR SCHOOL GROUNDS UPKEEP	HUBERT H BANCROFT ELEMENTARY	01	500.00
B12-00746	ANDYMARK INC	MISC. GEARBOX COMPONENTS	JOHN F. KENNEDY HIGH SCHOOL	01	1,000.00
B12-00747	EDUCATIONAL TESTING SERVICE	2011-12 STAR PROCESSING	RESEARCH & EVALUATION SERVICES	01	30,000.00
B12-00748	NILES BIOLOGICAL	NILES BIOLOGICAL/CKM SCIENCE DEPT.	C. K. McCLATCHY HIGH SCHOOL	01	600.00
B12-00749	NILES BIOLOGICAL	SCIENCE SUPPLIES	SAM BRANNAN MIDDLE SCHOOL	01	300.00
B12-00750	PASCO SCIENTIFIC INC	PASCO/CKM SCIENCE DEPT.	C. K. McCLATCHY HIGH SCHOOL	01	379.00
CHB12-00575	U S BANK/SCUSD	INSTRUCTIONAL MATERIAL W/ OFFICE DEPOT	EDWARD KEMBLE ELEMENTARY	01	5,000.00
CHB12-00576	U S BANK/SCUSD	INSTRUCTIONAL SUPPLIES	SAM BRANNAN MIDDLE SCHOOL	01	4,000.00
CHB12-00577	U S BANK/SCUSD	SUPPLIES	INTEGRATED COMMUNITY SERVICES	01	750.00
CHB12-00578	U S BANK/SCUSD	11-12 CALCARD REIMB.	ACADEMIC OFFICE	01	4,000.00
CS12-00221	AIRBORNE SECURITY PATROL, INC.	700-0530/SECURITY SERVICES FOR LBHS ATHLETIC	OPERATIONS SUPPORT SERVICES	21	36,944.00

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Includes 11/15/2011 - 12/14/2011

PO Number	Vendor Name	Description	Location	Fund	Account Amount
CS12-00222	CITY OF SACRAMENTO BELLE COLLEDGE COMMUNITY CNTR	DEVELOP, MAINTAIN,SUSTAIN TEEN SERVICES	AFTER SCHOOL SERVICES	01	200,000.00
CS12-00223	FREEDOM DEVELOPMENT GROUP	FREEDOM FARMS, (GARDEN LABOR COSTS)	JEDEDIAH SMITH ELEMENTARY	01	2,150.00
CS12-00224	CROSSINGS TV	SCHOOL READINESS FAIR 3/3/12 AD	CHILD DEVELOPMENT PROGRAMS	12	2,500.00
CS12-00225	READING PARTNERS	FOR READING PARTNERS	PETER BURNETT ELEMENTARY	01	12,000.00
CS12-00226	SACRAMENTO CHINESE COMMUNITY	DEVELOP, SUPPORT, COORDINATE ACADEMIC ENRICHMENT	AFTER SCHOOL SERVICES	01	1,005,495.00
CS12-00227	MARY V. GWALTNEY	PSYCH ASSESSMENT 10/25/11	SPECIAL EDUCATION DEPARTMENT	01	2,360.00
CS12-00228	UC REGENTS	UCD MATH LITERACY	Curriculum & Prof Develo	01	15,895.83
CS12-00229	JORDAN READING	SCIENCE WIZARD ASSEMBLY	GOLDEN EMPIRE ELEMENTARY	01	535.00
CS12-00230	CROWE HORWATH LLP	YEAR 2: AUDITING SRVC FOR 6/30/10 - 6/30/12	ADMINISTRATIVE SERVICES	01	17,300.00
CS12-00231	CROWE HORWATH LLP	PERFORMANCE AUDIT MEASURE I GO BOND	ADMINISTRATIVE SERVICES	21	2,000.00
CS12-00232	THE WRITE TOOLS LLC	'WRITE TOOLS' TRAINING - ELA/WRTING INSTRUCTION	WILLIAM LAND ELEMENTARY	01	7,800.00
CS12-00233	KITTY GRIFFIN	AFTERSCHOOL MENTORING PROGRAM	FERN BACON BASIC MIDDLE	01	1,100.00
CS12-00234	RESOURCE STAFFING GROUP	STAFFING FOR H JOHNSON CLINIC	HEALTH SERVICES	01	55,080.00
CS12-00235	SACRAMENTO COUNTRY DAY SCHOOL BREAKTHROUGH SACRAMENTO	BREAKTHROUGH SACRAMENTO	AFTER SCHOOL SERVICES	01	65,000.00
CS12-00236	SACRAMENTO CHINESE COMMUNITY	YEAR 3 DEVELOP AND SUPPORT ACADEMIC ENRICHMENT	AFTER SCHOOL SERVICES	01	495,000.00
CS12-00237	MERCY EDUCATION RESOURCE CTR.	TITLE I PRIVIATE SCHOOLS	CONSOLIDATED PROGRAMS	01	3,202.00
CS12-00238	KAREN ITO	KAREN ITO - NUTRITION CONSULTANT - HEAD START	CHILD DEVELOPMENT PROGRAMS	12	9,600.00
CS12-00239	CSUS LASSEN HALL 1003	WEST CAMPUS/ST. HOPE DESIGN TEAM FACILITATOR	CHIEF ACCOUNTABILITY OFFICE	01	8,575.00
CS12-00240	A TOUCH OF UNDERSTANDING INC.	HEALTH ACADEMY	HIRAM W. JOHNSON HIGH SCHOOL	01	1,350.00
CS12-00241	STANFORD UNIVERSITY EDUCATION PROGRAM GIFTED YOUTH	EPGY K-7 MATH COURSE - ML KING	MARTIN L. KING JR ELEMENTARY	01	5,000.00
CS12-00242	SUGAR SKULL ART CO IMELDA MARTINEZ	SUGAR SKULL WORKSHOP	WASHINGTON ELEMENTARY SCHOOL	01	150.00
CS12-00243	NATIONAL ACADEMIC YOUTH CORP	ART CLASS FOR STUDENTS	PARKWAY ELEMENTARY SCHOOL	01	1,000.00
J12-00313	CLEAN SOURCE ACCOUNT #299842	Start Custodial	THEODORE JUDAH ELEMENTARY	01	1,097.80

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Includes 11/15/2011 - 12/14/2011

PO Number	Vendor Name	Description	Location	Fund	Account Amount
J12-00314	CLEAN SOURCE ACCOUNT #299842	Start Custodial	ABRAHAM LINCOLN ELEMENTARY	01	1,114.88
J12-00315	CLEAN SOURCE ACCOUNT #299842	START CUSTODIAL SUPPLIES	ETHEL PHILLIPS ELEMENTARY	01	1,045.08
J12-00316	SPORT SUPPLY GROUP, INC.	PARENT EDUCATION	A.WARREN McCLASKEY ADULT	11	23.24
J12-00317	OFFICE DEPOT/EASTMAN ACCT. #89574939	CLASSROOM SUPPLIES	SAM BRANNAN MIDDLE SCHOOL	01	523.63
J12-00318	OFFICE DEPOT/EASTMAN ACCT. #89574939	INDEX CARDS VOGT	MAPLE ELEMENTARY SCHOOL	01	38.54
J12-00319	CLEAN SOURCE ACCOUNT #299842	START CUSTODIAL SUPPLIES	MARK HOPKINS ELEMENTARY SCHOOL	01	1,093.92
J12-00320	SCHOOL SPECIALTY EDUCATION DANA MCADAMS TERRITORY MGR	FOR WHOLE SCHOOL TO USE	HOLLYWOOD PARK ELEMENTARY	01	91.58
J12-00321	OFFICE DEPOT/EASTMAN ACCT. #89574939	PRINTER CABLE	SPECIAL EDUCATION DEPARTMENT	01	12.88
J12-00322	SCHOOL SPECIALTY EDUCATION DANA MCADAMS TERRITORY MGR	HEADPHONES FOR COMPUTER LAB	JAMES W MARSHALL ELEMENTARY	01	65.78
J12-00323	OFFICE DEPOT/EASTMAN ACCT. #89574939	FILE CABINET (HALL)	SPECIAL EDUCATION DEPARTMENT	01	186.72
J12-00324	RISO PRODUCTS OF SACRAMENTO	RISO INK	MATSUYAMA ELEMENTARY SCHOOL	01	307.09
J12-00325	CVS WHOLESALE FLAGS	AMERICAN & CALIFORNIA FLAG FOR FLAG POLE	ELDER CREEK ELEMENTARY SCHOOL	01	77.19
J12-00326	CLEAN SOURCE ACCOUNT #299842	START Custodial Supplies	PETER BURNETT ELEMENTARY	01	1,097.76
J12-00327	CLEAN SOURCE ACCOUNT #299842	START CUSTODIAL SUPPLIES	A. M. WINN ELEMENTARY SCHOOL	01	1,147.06
J12-00328	CLEAN SOURCE ACCOUNT #299842	START PURCHASE OF CUSTODIAL SUPPLIES	O. W. ERLEWINE ELEMENTARY	01	686.25
J12-00329	OFFICE DEPOT/EASTMAN ACCT. #89574939	ATTN: FRANCINE VELASQUEZ	CHILD DEVELOPMENT PROGRAMS	12	104.46
J12-00330	OFFICE DEPOT/EASTMAN ACCT. #89574939	WHITEBOARD FOR DIRECT INSTRUCTION	WILLIAM LAND ELEMENTARY	01	108.42
J12-00331	OFFICE DEPOT/EASTMAN ACCT. #89574939	WASC SUPPLIES / CLASS SUPPLIES	HIRAM W. JOHNSON HIGH SCHOOL	01	421.24
J12-00332	OFFICE DEPOT/EASTMAN ACCT. #89574939	SURGE PROTECTOR & SPEAKERS FOR MESA TV	WASHINGTON ELEMENTARY SCHOOL	01	24.59
J12-00333	OFFICE DEPOT/EASTMAN ACCT. #89574939	INK	MAPLE ELEMENTARY SCHOOL	01	188.45
J12-00334	OFFICE DEPOT/EASTMAN ACCT. #89574939	MONTHLY PLANNER	MAPLE ELEMENTARY SCHOOL	01	26.31
J12-00335	SCHOOL SPECIALTY EDUCATION DANA MCADAMS TERRITORY MGR	INCREASE SIZE OF CLASSES AND REPLACEMENT OF TABLES	ISADOR COHEN ELEMENTARY SCHOOL	01	2,287.53
J12-00336	OFFICE DEPOT/EASTMAN ACCT. #89574939	SKETCH BOOKS	SAM BRANNAN MIDDLE SCHOOL	01	644.13

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
J12-00337	RISO PRODUCTS OF SACRAMENTO	RISO INK & MASTER ROLLS ORDER	EDWARD KEMBLE ELEMENTARY	01	230.59
J12-00338	OFFICE DEPOT/EASTMAN ACCT. #89574939	WHITE PAPER	SAM BRANNAN MIDDLE SCHOOL	01	341.46
J12-00339	MOORE MEDICAL CORP ACCT #1718647	IZ CLINIC SUPPLIES	HEALTH SERVICES	01	908.98
J12-00340	OFFICE DEPOT/EASTMAN ACCT. #89574939	INK CARTRIDGE	SAM BRANNAN MIDDLE SCHOOL	01	487.81
J12-00341	RISO PRODUCTS OF SACRAMENTO	RISO INK & MASTERS	PETER BURNETT ELEMENTARY	01	948.20
J12-00342	CLEAN SOURCE ACCOUNT #299842	TRASH BAGS	SPECIAL EDUCATION DEPARTMENT	01	344.50
J12-00343	OFFICE DEPOT/EASTMAN ACCT. #89574939	ART CLASSES	HIRAM W. JOHNSON HIGH SCHOOL	01	1,164.03
J12-00344	RISO PRODUCTS OF SACRAMENTO	RISO SUPPLIES	MARK TWAIN ELEMENTARY SCHOOL	01	646.50
J12-00345	RISO PRODUCTS OF SACRAMENTO	RISO SUPPLIES	BRET HARTE ELEMENTARY SCHOOL	01	1,293.00
J12-00346	RISO PRODUCTS OF SACRAMENTO	RISO SUPPLIES	HUBERT H BANCROFT ELEMENTARY	01	743.48
J12-00347	RISO PRODUCTS OF SACRAMENTO	RISO INK;	JEDEDIAH SMITH ELEMENTARY	01	200.00
J12-00348	RISO PRODUCTS OF SACRAMENTO	RISO PRODUCTS	O. W. ERLEWINE ELEMENTARY	01	420.23
J12-00349	RISO PRODUCTS OF SACRAMENTO	RISO SUPPLIES; SAVED \$1478.33	NICHOLAS ELEMENTARY SCHOOL	01	4,999.60
J12-00350	CLEAN SOURCE ACCOUNT #299842	CUSTODIAL NEEDS W/ CLEANSOURCE	AMERICAN LEGION HIGH SCHOOL	01	318.56
J12-00351	OFFICE DEPOT/EASTMAN ACCT. #89574939	FLASH DRIVES FOR ADMINISTRATION	ELDER CREEK ELEMENTARY SCHOOL	01	309.29
J12-00352	RISO PRODUCTS OF SACRAMENTO	RISO INK AND MASTERS	CROCKER/RIVERSIDE ELEMENTARY	01	883.55
J12-00353	RISO PRODUCTS OF SACRAMENTO	RISO - 7605; SAVED \$155.16	LEONARDO da VINCI ELEMENTARY	01	81.89
J12-00354	GRAINGER INC ACCOUNT #809276355	CUSTODIAL SUPPLIES ATTN: PATRICIA JONES	WILL C. WOOD MIDDLE SCHOOL	01	759.08
J12-00355	OFFICE DEPOT/EASTMAN ACCT. #89574939	DRY ERASE BOARD (RESTRICTED ITEM ON O.D.) #169816	SUTTERVILLE ELEMENTARY SCHOOL	01	93.41
J12-00356	CLEAN SOURCE ACCOUNT #299842	Start Custodial Supplies	CLAYTON B. WIRE ELEMENTARY	01	579.15
J12-00357	TECH DEPOT ATTN: KEVIN BALDWIN	TO COMPLY WITH FIRE MARSHALL	HOLLYWOOD PARK ELEMENTARY	01	102.09
J12-00358	OFFICE DEPOT/EASTMAN ACCT. #89574939	COMPUER CASE	SPECIAL EDUCATION DEPARTMENT	01	71.64
J12-00359	OFFICE DEPOT/EASTMAN ACCT. #89574939	TAPE & BATTERIES (H.SANCHEZ)	SPECIAL EDUCATION DEPARTMENT	01	236.11
J12-00360	RISO PRODUCTS OF SACRAMENTO	RISO INK & MASTERS	GOLDEN EMPIRE ELEMENTARY	01	1,185.25
J12-00361	RISO PRODUCTS OF SACRAMENTO	RISO MASTERS AND INK	TAHOE ELEMENTARY SCHOOL	01	284.46
J12-00362	CLEAN SOURCE ACCOUNT #299842	CUSTODIAL SUPPLIES	SAM BRANNAN MIDDLE SCHOOL	01	1,933.38

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Includes 11/15/2011 - 12/14/2011

PO Number	Vendor Name	Description	Location	Fund	Account Amount
J12-00363	OFFICE DEPOT/EASTMAN ACCT. #89574939	FLASHDRIVES FOR SCHOOL	FERN BACON BASIC MIDDLE	01	42.83
J12-00364	MOORE MEDICAL CORP ACCT #1718647	NURSING SUPPLIES	THEODORE JUDAH ELEMENTARY	01	126.17
J12-00365	OFFICE DEPOT/EASTMAN ACCT. #89574939	OFFICE DEPOT-CAPITAL CITY	CHILD DEVELOPMENT PROGRAMS	12	4.04
J12-00366	SCHOOL SPECIALTY EDUCATION DANA MCADAMS TERRITORY MGR	classroom flags	GENEVIEVE DIDION ELEMENTARY	01	22.30
J12-00367	OFFICE DEPOT/EASTMAN ACCT. #89574939	Teachers Supplies	MAPLE ELEMENTARY SCHOOL	01	49.79
J12-00368	OFFICE DEPOT/EASTMAN ACCT. #89574939	VGA CABLE	SAM BRANNAN MIDDLE SCHOOL	01	176.49
J12-00369	SCHOOL SPECIALTY EDUCATION DANA MCADAMS TERRITORY MGR	FLAGS	MARK TWAIN ELEMENTARY SCHOOL	01	94.82
J12-00370	RISO PRODUCTS OF SACRAMENTO	SCHOOL SUPPLIES	WILL C. WOOD MIDDLE SCHOOL	01	538.75
J12-00371	CLEAN SOURCE ACCOUNT #299842	CUSTODIAL SUPPLIES W/ CLEANSOURCE	CITY OF SACTO/4TH R PROGRAM	01	602.70
J12-00372	OFFICE DEPOT/EASTMAN ACCT. #89574939	PRINTER CABLE	SPECIAL EDUCATION DEPARTMENT	01	16.11
J12-00373	CLEAN SOURCE ACCOUNT #299842	Start Custodial Supplies	JOHN H. STILL MIDDLE SCHOOL	01	1,053.35
J12-00374	RISO PRODUCTS OF SACRAMENTO	RISO EZ 220 SUPPLIES	CALEB GREENWOOD ELEMENTARY	01	76.00
J12-00375	CLEAN SOURCE ACCOUNT #299842	Start Custodial Supplies	WOODBINE ELEMENTARY SCHOOL	01	1,067.59
J12-00376	OFFICE DEPOT/EASTMAN ACCT. #89574939	OFFICE SUPPLIES	EARLY HEADSTART	12	19.37
J12-00377	MOORE MEDICAL CORP ACCT #1718647	THERMOMETERS TO CHECK STUDENTS FOR FEVERS	ELDER CREEK ELEMENTARY SCHOOL	01	48.11
J12-00378	OFFICE DEPOT/EASTMAN ACCT. #89574939	LOOSE LEAF RINGS	MAPLE ELEMENTARY SCHOOL	01	29.97
J12-00379	OFFICE DEPOT/EASTMAN ACCT. #89574939	PAPER	SPECIAL EDUCATION DEPARTMENT	01	103.40
J12-00380	SPORT SUPPLY GROUP, INC.	BASKETBALL NETS - EDDIE	SUTTER MIDDLE SCHOOL	01	31.03
J12-00381	GRAINGER INC ACCOUNT #809276355	LIGHTBULBS	SAM BRANNAN MIDDLE SCHOOL	01	113.50
J12-00382	MOORE MEDICAL CORP ACCT #1718647	FUMI	NICHOLAS ELEMENTARY SCHOOL	01	49.94
J12-00383	OFFICE DEPOT/EASTMAN ACCT. #89574939	CLASSROOM SUPPLIES	HIRAM W. JOHNSON HIGH SCHOOL	01	1,689.10
J12-00384	CLEAN SOURCE ACCOUNT #299842	CUSTODIAL NEEDS W/ CLEANSOURCE; HAND SOAP	CITY OF SACTO/4TH R PROGRAM	01	246.96
J12-00385	OFFICE DEPOT/EASTMAN ACCT. #89574939	OFFICE DEPOT	LUTHER BURBANK HIGH SCHOOL	01	56.42
J12-00386	OFFICE DEPOT/EASTMAN ACCT. #89574939	COLOR PAPER	SAM BRANNAN MIDDLE SCHOOL	01	335.64

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Includes 11/15/2011 - 12/14/2011					
PO Number	Vendor Name	Description	Location	Fund	Account Amount
N12-00083	CHARIS YOUTH CENTER	RESIDENTAL TREATMENT PROGRAMS /MH SERVICES	SPECIAL EDUCATION DEPARTMENT	01	110,000.00
P11-03427	PEARSON EDUCATION INC	READING (CAGLE)	SUTTER MIDDLE SCHOOL	01	737.38
P11-05716	COLLEGE BOARD ATTN: COLLEGE BOUND SENIORS	SAT REPORT	HJ WEST CAMPUS	01	456.75
P12-00456	ART IN ACTION	LICENSE AGREEMENT	SUSAN B. ANTHONY ELEMENTARY	01	150.00
P12-01200	TECH DEPOT ATTN: KEVIN BALDWIN	SPEAKERS FOR CLASSROOMS	ETHEL I. BAKER ELEMENTARY	01	141.58
P12-01613	INSTAWARES	CUSTODIAL; CARTRIDGE FOR FILTRATION SYSTEM	ROSEMONT HIGH SCHOOL	01	76.56
P12-02132	ALBERT G CAMARGO CARMARGO'S LOCKER MAGIC	CAMARGO'S LOCKER MAGIC/GYM	CALIFORNIA MIDDLE SCHOOL	01	18,530.00
P12-02156	TECH DEPOT ATTN: KEVIN BALDWIN	LAMP FOR PROJECTOR	CESAR CHAVEZ INTERMEDIATE	01	656.03
P12-02159	DOUG HUSCHER	REIMBURSEMENT FOR BOOKS	OAK RIDGE ELEMENTARY SCHOOL	01	71.40
P12-02160	KAE SAELEE SILK SCREEN PRO	School Spirit T-Shirts	MARK HOPKINS ELEMENTARY SCHOOL	01	1,044.37
P12-02161	VS ATHLETICS	700-0530/TRACK & FIELD EQUIP/LBHS SPORTS COMPLEX	OPERATIONS SUPPORT SERVICES	21	66,563.73
P12-02162	OC JONES AND SONS INC	700-0530/INSTALL LIGHTING AT LBHS SPORTS COMPLEX	OPERATIONS SUPPORT SERVICES	21	1,737.48
P12-02163	OC JONES AND SONS INC	700-0530/LBHS SPORTS COMPLEX REMOVAL SEATING	OPERATIONS SUPPORT SERVICES	21	3,611.00
P12-02164	DEPT. OF GENERAL SERVICES	700-0146/DSA CLOSEOUT FEES/I COHEN HVAC	OPERATIONS SUPPORT SERVICES	21	2,240.01
P12-02165	ALL PHASE ELECTRIC SUPPLY CO	700-0560/HAND DRYERS/THE MET MOD PROJ	OPERATIONS SUPPORT SERVICES	21	5,581.45
P12-02166	SIGNATURE REPROGRAPHICS	700-0560/REPROGRAPHICS/ THE MET MODERNIZATION	OPERATIONS SUPPORT SERVICES	21	55.11
P12-02167	A & P FLOOR CO INC	700-0144/FLOORING MATERIALS/BANCROFT PORTABLE MOVE	OPERATIONS SUPPORT SERVICES	21	5,042.31
P12-02168	JOSTENS INC	DUPLICATE DIPLOMA REQUEST	HIRAM W. JOHNSON HIGH SCHOOL	01	26.47
P12-02169	JUNIOR LIBRARY GUILD	JUNIOR LIBRARY GUILD/LIBRARY BOOKS-LANZARO	SUTTER MIDDLE SCHOOL	01	1,171.80
P12-02170	PAC WEST TRAILERS	700-0530/LBHS SPORTS COMPLEX-TRAILER	OPERATIONS SUPPORT SERVICES	21	3,813.00
P12-02171	PACE SUPPLY	700-0410/PLUMBING EQUIPMENT/EINSTIEN BOND DEFERRED	OPERATIONS SUPPORT SERVICES	21	1,104.44
P12-02172	HEIECK SUPPLY INC	700-0144/PLUMBING EQUIPMENT/BANCROFT BOND DEFERRED	OPERATIONS SUPPORT SERVICES	21	1,207.19

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P12-02173	FRAZEE PAINT & WALL COVERING	700-0410/PAINT PURCHASE/EINSTEIN BOND DEFERRED	OPERATIONS SUPPORT SERVICES	21	7,452.96
P12-02174	GARCIA SHEETMETAL CORP	700-0267/METAL PRODUCTS/OW ERLEWINE BOND DEFERRED	OPERATIONS SUPPORT SERVICES	21	7,564.05
P12-02175	OLYMPIC SUPPLY	701-0144/CARPENTRY SUPPLIES/BANCROFT BOND DEFERRED	OPERATIONS SUPPORT SERVICES	21	7,017.29
P12-02176	WAREHOUSE PAINT, INC.	701-0144/PRIMER SPRAY/BANCROFT BOND DEFERRED	OPERATIONS SUPPORT SERVICES	21	421.26
P12-02177	CITADEL PRESS	Parents as Partners	CENTRAL PRINTING SERVICES	01	2,435.15
P12-02178	U S BANK/SCUSD	FIELD TRIP	JOHN MORSE THERAPEUTIC	01	90.00
P12-02179	MACMILLAN/MCGRAW HILL ATTN TRAVIS BEARD	CORRECTIVE READING BOOKS-CAGLE	SUTTER MIDDLE SCHOOL	01	276.34
P12-02180	DICK BLICK CUSTOMER #12751501	art supplies	AMERICAN LEGION HIGH SCHOOL	01	139.08
P12-02181	THINK SOCIAL PUBLISHING	SOCIAL SKILLS PROGRAM	JOHN MORSE THERAPEUTIC	01	42.44
P12-02182	RIVERSIDE PUBLISHING CO INC	WJ-III FORM A	SPECIAL EDUCATION DEPARTMENT	01	1,102.29
P12-02183	WARDS NATURAL SCIENCE INC	SCIENCE SUPPLIES-KARLOVICH	SUTTER MIDDLE SCHOOL	01	104.30
P12-02184	CONTRACT #010410-999 FLINN SCIENTIFIC INC	SCIENCE CLASS SUPPLIES-KARLOVICH	SUTTER MIDDLE SCHOOL	01	48.60
P12-02185	PEARSON ASSESSMENTS	NNAT A & B	SPECIAL EDUCATION DEPARTMENT	01	994.46
P12-02186	OFFICE DEPOT/EASTMAN ACCT. #89574939	4700 FUSER KIT FOR HP PRINTER	CHILD DEVELOPMENT PROGRAMS	12	331.82
P12-02187	DISCOUNT SCHOOL SUPPLY FILE #73847	DISCOUNT SCHOOL SUPPLY	BRET HARTE CHILDREN'S CENTER	12	541.67
P12-02188	ETA/CUISENAIRE	MATH CLASSES	HIRAM W. JOHNSON HIGH SCHOOL	01	81.89
P12-02189	DISCOUNT SCHOOL SUPPLY FILE #73847	BRET HARTE CC #3	BRET HARTE CHILDREN'S CENTER	12	102.04
P12-02190	MACMILLAN/MCGRAW HILL ATTN TRAVIS BEARD	CALIFORNIA TREASURES -GRD K & 4TH	FATHER K.B. KENNY CHARTER	01	6,521.98
P12-02191	DAVIS SPORT SHOP	T-SHIRTS/CRAVIOTTO/AVID	CALIFORNIA MIDDLE SCHOOL	01	387.90
P12-02192	GLOBAL SPECIALITIES DIRECT INC	700-0560/WHITE BOARDS FOR THE MET PROJECT	OPERATIONS SUPPORT SERVICES	21	10,686.00
P12-02193	MUSCO SPORTS LIGHTING LLC	700-0530/SECURITY LIGHTING FOR LBHS STADIUM	OPERATIONS SUPPORT SERVICES	21	15,785.38
P12-02194	ALLIED ENVIRONMENTAL	FUND 14- CAL MIDDLE- REMOVAL OF DAMAGED TILES	FACILITIES MAINTENANCE	14	2,500.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P12-02195	HEIECK SUPPLY INC	BOWLING GREEN- (2) SINK AND COUNTERTOP REPLACEMENT	FACILITIES MAINTENANCE	14	1,285.52
P12-02196	HEIECK SUPPLY INC	SUTTER- CAFE-REPLACEMENT OF (3) DRINKING FOUNTAINS	FACILITIES MAINTENANCE	14	1,234.23
P12-02197	AIR FILTER SUPPLY	SERNA CENTER HVAC FILTERS	FACILITIES MAINTENANCE	14	1,408.40
P12-02198	AMERICAN REFRIGERATION SUPPLY ACCT #172405	H.JOHNSON HW HEATER CONTROL BOARD	FACILITIES MAINTENANCE	14	1,072.11
P12-02199	AMERICAN REFRIGERATION SUPPLY ACCT #172405	G. DIDION GYM A/C COMPRESSOR REPLACEMENT	FACILITIES MAINTENANCE	14	1,828.30
P12-02200	DUNN EDWARDS PAINTS	700-0410/PAINTING MATERIALS/EIENSTEIN BOND DEF	OPERATIONS SUPPORT SERVICES	21	3,858.49
P12-02201	ASBESTECH	700-0410/LEAD PAINT ABATEMENT/EIENSTEIN BOND DEF	OPERATIONS SUPPORT SERVICES	21	490.00
P12-02202	KELLY MOORE	700-0410/PAINTING SUPPLIES/EIENSTEIN BOND DEF	OPERATIONS SUPPORT SERVICES	21	7,146.67
P12-02203	INGENUITY DESIGN & PRINTING	BASKETBALL JERSEYS	JOHN H. STILL MIDDLE SCHOOL	01	1,084.94
P12-02204	U S BANK/SCUSD	ACTIVITY BOOKS- BRAIN EXERCISES	INTEGRATED COMMUNITY SERVICES	01	101.18
P12-02205	BOONE BRIDGE BOOKS	HARDCOVER AND PAPERBACK BOOKS FOR STUDENTS	INTEGRATED COMMUNITY SERVICES	01	48.27
P12-02206	SUMMIT LEARNING	SCIENCE CLASSROOM SUPPLIES-KARLOVICH	SUTTER MIDDLE SCHOOL	01	199.50
P12-02207	RED WING SHOES INC	PER SEIU CONTRACT /RED WING SHOES	FACILITIES MAINTENANCE	01	135.00
P12-02208	RISO PRODUCTS OF SACRAMENTO	RISO MAINTENANCE CONTRACT	MARK HOPKINS ELEMENTARY SCHOOL	01	425.00
P12-02209	RISO PRODUCTS OF SACRAMENTO	RISO MAINTENANCE CONTRACT	MARK HOPKINS ELEMENTARY SCHOOL	01	90.00
P12-02210	SACRAMENTO CONVENTION CENTER	GRADUATION	LUTHER BURBANK HIGH SCHOOL	01	1,875.00
P12-02211	U S BANK/SCUSD	ADAPTIVE PE GLIDE BIKES FOR STUDENTS	SPECIAL EDUCATION DEPARTMENT	01	246.69
P12-02212	U S BANK/SCUSD	COMMUNICATION BOOK (KITZMILLER)	SPECIAL EDUCATION DEPARTMENT	01	102.44
P12-02213	RISO PRODUCTS OF SACRAMENTO	RISO MASTERS	LEONARDO da VINCI ELEMENTARY	01	161.63
P12-02214	BOOKER T PANNELL CHEFBOOKERT.COM	NOV. 17 EVENT FOR FAMILIES OF SUCCESS STUDENTS	SUCCESS ACADEMY	01	1,072.50
P12-02215	FIRST ATTN: FINANCE	FIRST ROBOTICS COMPETITION ROBERT GREENE @JFK	CAREER & TECHNICAL PREPARATION	01	9,000.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P12-02216	FIRST ATTN: FINANCE	FIRST ROBOTICS COMPETITION C. SCHLESSELMAN @HJHS	CAREER & TECHNICAL PREPARATION	01	5,000.00
P12-02217	FIRST ATTN: FINANCE	ROBOTICS COMPETITION FOR DEREK HO TEAM @ CKM	CAREER & TECHNICAL PREPARATION	01	5,000.00
P12-02218	FIRST ATTN: FINANCE	FIRST ROBOTICS COMPETITION KERRIE PETERSON @SES	CAREER & TECHNICAL PREPARATION	01	4,000.00
P12-02219	KELLY O'NEILL	REIMBURSEMENT FOR ART SUPPLIES-ONEILL	SUTTER MIDDLE SCHOOL	01	449.87
P12-02220	MARC LEE	REIMBURSEMENT FOR SCIENCE MATERIALS-LEE	SUTTER MIDDLE SCHOOL	01	568.08
P12-02221	CAPITOL PLYWOOD INC	WOOD FOR WOODSHOP-BECKER	SUTTER MIDDLE SCHOOL	01	888.96
P12-02222	SACRAMENTO POLICE ALARM UNIT	POLICE ALARM PERMIT RENEWAL	C. K. McCLATCHY HIGH SCHOOL	01	40.00
P12-02223	NEFF RENTAL INC	701-0144/BANCROFT RENTAL EQUIPMENT/BOND DEF	OPERATIONS SUPPORT SERVICES	21	3,620.66
P12-02224	COMMERICAL PUMP SERVICE INC	FUND 14-ELDER CREEK SUMP PUMP REPLACEMENT	FACILITIES MAINTENANCE	14	9,926.24
P12-02225	THE SHADE CARE COMPANY	SHADE CARE CO	CHILD DEVELOPMENT PROGRAMS	12	1,320.00
P12-02226	ALL WEST COACHLINES	BUS FOR ALLIANCE REDWOODS	OAK RIDGE ELEMENTARY SCHOOL	01	1,875.24
P12-02227	SACRAMENTO MACHINERY COMPANY	700-0560/THE MET CARPENTRY SUPPLIES/MODERNIZATION	OPERATIONS SUPPORT SERVICES	21	285.54
P12-02228	CAPITOL PLYWOOD INC	700-0560/THE MET/CARPENTRY SUPPLIES/MODERNIZATION	OPERATIONS SUPPORT SERVICES	21	387.90
P12-02229	GRAVOGRAPH	700-0560/THE MET MOD/SIGNAGE EQUIPMENT	OPERATIONS SUPPORT SERVICES	21	2,308.47
P12-02230	OC JONES AND SONS INC	700-0530/FURNISH AND INSTALL CEILING FAN/LBHS	OPERATIONS SUPPORT SERVICES	21	935.79
P12-02231	ADELANTE HIGH SCHOOL ATTN: KATHY MCKENZIE	Basketball	AMERICAN LEGION HIGH SCHOOL	01	600.00
P12-02232	CITY OF SACRAMENTO CONVENTION CENTER	2012 GRADUATION	HJ WEST CAMPUS	01	1,875.00
P12-02233	GBC GENERAL BINDING CORPORATION	COVER LAMINATOR AGREEMENT FOR YEAR	ISADOR COHEN ELEMENTARY SCHOOL	01	408.00
P12-02234	FLASHBAY INC	CORPORATE ACADEMY - FLASHDRIVES	HIRAM W. JOHNSON HIGH SCHOOL	01	2,145.87
P12-02235	DON LEE FARMS	2376 2/24/12	NUTRITION SERVICES DEPARTMENT	13	5,040.00
P12-02236	SCHWANS FOOD SERVICE INC	2379 2/16/12	NUTRITION SERVICES DEPARTMENT	13	28,806.92
P12-02237	SCHWANS FOOD SERVICE INC	2378 2/1/12	NUTRITION SERVICES DEPARTMENT	13	10,130.52
P12-02238	CARGILL INCORPORATED	2375 2/1/12	NUTRITION SERVICES DEPARTMENT	13	14,529.90

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P12-02239	SCHWANS FOOD SERVICE INC	2374 1/13/12	NUTRITION SERVICES DEPARTMENT	13	29,053.57
P12-02240	DON LEE FARMS	2372 2/3/12	NUTRITION SERVICES DEPARTMENT	13	11,693.05
P12-02241	CARGILL INCORPORATED	2371 12/6/11	NUTRITION SERVICES DEPARTMENT	13	6,279.10
P12-02242	SCHWANS FOOD SERVICE INC	2370 12/7/11	NUTRITION SERVICES DEPARTMENT	13	21,687.36
P12-02243	SCHOOL LUNCH PRODUCTS INC	2369 2/15/12	NUTRITION SERVICES DEPARTMENT	13	25,796.40
P12-02244	LAND O LAKES INC	2368 12/1/11	NUTRITION SERVICES DEPARTMENT	13	11,685.20
P12-02245	GENERAL MILLS	2366 12/01/11	NUTRITION SERVICES DEPARTMENT	13	20,619.75
P12-02246	DON LEE FARMS	2365 12/9/11	NUTRITION SERVICES DEPARTMENT	13	13,869.00
P12-02248	SYSCO FOOD SVCS OF SACRAMENTO	2391 12/5/11	NUTRITION SERVICES DEPARTMENT	13	25,845.60
P12-02249	SYSCO FOOD SVCS OF SACRAMENTO	2383 12/2/11	NUTRITION SERVICES DEPARTMENT	13	44,003.90
P12-02250	SYSCO FOOD SVCS OF SACRAMENTO	1284 12/8/11	NUTRITION SERVICES DEPARTMENT	13	44,278.60
P12-02251	SYSCO FOOD SVCS OF SACRAMENTO	2385 1/12/12	NUTRITION SERVICES DEPARTMENT	13	26,030.10
P12-02253	SYSCO FOOD SVCS OF SACRAMENTO	2386 1/19/12	NUTRITION SERVICES DEPARTMENT	13	25,757.00
P12-02254	SYSCO FOOD SVCS OF SACRAMENTO	2387 1/26/12	NUTRITION SERVICES DEPARTMENT	13	10,233.40
P12-02255	SYSCO FOOD SVCS OF SACRAMENTO	2388 2/2/12	NUTRITION SERVICES DEPARTMENT	13	26,488.50
P12-02256	SYSCO FOOD SVCS OF SACRAMENTO	2389 2/10/12	NUTRITION SERVICES DEPARTMENT	13	12,754.30
P12-02257	SYSCO FOOD SVCS OF SACRAMENTO	2390 2/17/12	NUTRITION SERVICES DEPARTMENT	13	20,779.80
P12-02258	P & R PAPER SUPPLY COMPANY	2397 12/13/11	NUTRITION SERVICES DEPARTMENT	13	3,221.73
P12-02259	CLEAN SOURCE ACCOUNT #299842	2403 12/7/11	NUTRITION SERVICES DEPARTMENT	13	422.38
P12-02260	APPLE COMPUTER INC LEASE PROCESSING CENTER	MACBOOK LAPTOP LEASE	FERN BACON BASIC MIDDLE	01	9,952.41
P12-02261	IVS COMPUTER TECHNOLOGIES	MOVE TO COVER BALANCE FOR SMART BOARD	ISADOR COHEN ELEMENTARY SCHOOL	01	5,311.33
P12-02262	BMI IMAGING SYSTEM	MAINTENANCE CONTRACT FOR BMI IMAGING SYSTEMS	INFORMATION SERVICES	01	12,540.00
P12-02263	CDW-G C/O MICHAEL STILLE	700-0560/THE MET MOD/BRIGHTLINK PROJECTOR PURCH	OPERATIONS SUPPORT SERVICES	21	35,549.98
P12-02264	WALLACE PACKAGING LLC	2393 11/16/11	NUTRITION SERVICES DEPARTMENT	13	5,801.04
P12-02265	MONAHAN PAPER	2380 11/28/11	NUTRITION SERVICES DEPARTMENT	13	22,319.32

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P12-02266	BUNZL DISTRIBUTION CA LLC	2334 11/11/11	NUTRITION SERVICES DEPARTMENT	13	5,218.06
P12-02267	WALLACE PACKAGING LLC	2394 12/1/11	NUTRITION SERVICES DEPARTMENT	13	15,273.72
P12-02268	WALLACE PACKAGING LLC	2395 1/11/12	NUTRITION SERVICES DEPARTMENT	13	15,273.72
P12-02269	WALLACE PACKAGING LLC	2396 2/14/12	NUTRITION SERVICES DEPARTMENT	13	15,273.72
P12-02270	CDW-G C/O MICHAEL STILLE	COMPUTER MEMORY	JOHN F. KENNEDY HIGH SCHOOL	01	1,547.29
P12-02271	CDW-G C/O MICHAEL STILLE	CDWg LASERJET/ USB CABLES ETC #2	ETHEL I. BAKER ELEMENTARY	01	452.69
P12-02272	CDW-G C/O MICHAEL STILLE	LCD PROJECTOR/DOCUMENT CAMERA	JOHN F. KENNEDY HIGH SCHOOL	01	963.29
P12-02273	CDW-G C/O MICHAEL STILLE	COMPUTER MICE	C. K. McCLATCHY HIGH SCHOOL	01	86.09
P12-02274	CDW-G C/O MICHAEL STILLE	ARRA-MICE FOR STUDENT COMPUTERS	JOHN MORSE THERAPEUTIC	01	386.61
P12-02275	CDW-G C/O MICHAEL STILLE	ADOBE ACROBAT PROFESSIONAL-OFFICE	SUTTER MIDDLE SCHOOL	01	214.41
P12-02276	VORT CORPORATION	IN HOME VISITORS FORMS	CHILD DEVELOPMENT PROGRAMS	12	674.41
P12-02277	WESTED ATTN DIANE LEE	STUDENT READERS/NOTEBOOKS APPRENTICESHIP PROGRAM	Curriculum & Prof Develo	01	34,978.34
P12-02278	RISO PRODUCTS OF SACRAMENTO	RENEW RISO CONTRACT FOR MACHINE #79708116	SUTTER MIDDLE SCHOOL	01	1,369.00
P12-02279	OFFICE DEPOT/EASTMAN ACCT. #89574939	Office Depot Flash Drives	CHILD DEVELOPMENT PROGRAMS	12	174.46
P12-02280	SAC CITY MIDDLE SCHOOL ATHLETIC LEAGUE	BASKETBALL LEAGUE FEES	CALEB GREENWOOD ELEMENTARY	01	1,200.00
P12-02281	NATIONAL STUDENT CLEARINGHOUSE	Student Tracker for (8) High Schools	RESEARCH & EVALUATION SERVICES	01	3,400.00
P12-02282	WESTERN PSYCHOLOGICAL SERVICES	SPM ASSESSMENT (ANJO)	SPECIAL EDUCATION DEPARTMENT	01	592.63
P12-02283	GRAINGER INC ACCOUNT #809276355	700-0410/EINSTEIN RAMPS & DECK PROJ/BOND DEF	OPERATIONS SUPPORT SERVICES	21	1,476.68
P12-02284	KELLY MOORE PAINT COMPANY INC	700-0410/EINSTEIN RAMPS & DECK PROJ/BOND DEF	OPERATIONS SUPPORT SERVICES	21	1,345.80
P12-02285	TORCHMATE, INC	AVIATION/TRANSP - ROBOTICS	HIRAM W. JOHNSON HIGH SCHOOL	01	9,639.36
P12-02286	HEWLETT PACKARD WESTERN BLUE	CKM COMPUTERS FOR TRC, LIBRARY, 31, CAREER CENTER	C. K. McCLATCHY HIGH SCHOOL	01	24,620.89
P12-02287	DIABLO BOILER & STEAM	BOILER COMBUSTION TUNE-UP ON DISTRICT BOILERS	FACILITIES MAINTENANCE	14	13,662.00
P12-02288	SOUTHERN ACCOUNTING SYSTEMS	VENDOR: SOUTHERN ACCOUNTING SYSTEMS	NICHOLAS ELEMENTARY SCHOOL	01	281.19
P12-02289	SHIFFLER EQUIPMENT SALES, INC	FRUITRIDGE/C. RIVERSIDE-CAFETERIA TABLES	FACILITIES MAINTENANCE	14	4,681.93

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P12-02290	PTM DOCUMENT SYSTEMS	PTM W2-CHECKS-PAYROLL/ACCT PAYABLE	INFORMATION SERVICES	01	4,200.80
P12-02291	CRUSADER FENCE COMPANY INC	700-0530/FENCING AND INSTALL/SPORTS COMPLEX	OPERATIONS SUPPORT SERVICES	21	2,970.00
P12-02292	RISO PRODUCTS OF SACRAMENTO	RISO DUPLICATOR	HEALTH PROFESSIONS HIGH SCHOOL	01	1,934.11
P12-02293	CULVER ARMATURE AND MOTOR SERV	SERNA CENTER HVAC BELTS	FACILITIES MAINTENANCE	14	1,691.46
P12-02294	U S BANK/SCUSD	comprehension habits books	ACADEMIC ACHIEVEMENT	01	860.65
P12-02295	ALPHA FIRED ARTS	SUPPLIES/SERVICE FOR KILN	CALEB GREENWOOD ELEMENTARY	01	574.78
P12-02296	ALEKS CORPORATION	MATH/CLASSROOM MATERIALS/SUPPLIES	JOHN H. STILL MIDDLE SCHOOL	01	4,125.00
P12-02297	BARNES & NOBLE BOOKSELLERS	CLASS SETS OF LA BOOKS	FERN BACON BASIC MIDDLE	01	1,132.24
P12-02298	KELLER GROUP	FURNISHINGS FOR THE MET PIGGY BACK CONTRACT	OPERATIONS SUPPORT SERVICES	21	164,625.84
P12-02299	SEWARD L SCHREDER CONST INC	700-0004/WATER TAP FEES/BANCROFT PORTABLE MOVE	OPERATIONS SUPPORT SERVICES	21	4,994.55
P12-02300	U S BANK/SCUSD	BOOKS FOR DATA INQUIRY	SEQUOIA ELEMENTARY SCHOOL	01	429.32
P12-02301	ABLENET INC	RECVR & SWITCH (SULLIVAN)	SPECIAL EDUCATION DEPARTMENT	01	251.99
P12-02302	CM SCHOOL SUPPLY	CM SCHOOL SUPPLY	CHILD DEVELOPMENT PROGRAMS	12	95.13
P12-02303	ATHLETIC SUPPLY OF CALIFORNIA	GLENN SINGLEY - ACADEMY SHIRTS	HIRAM W. JOHNSON HIGH SCHOOL	01	929.16
P12-02304	RISO PRODUCTS OF SACRAMENTO	Service Contract for RISO	LEONARDO da VINCI ELEMENTARY	01	425.00
P12-02305	APPLE COMPUTER INC K-12 EDUCATION	MACBOOK AIR	ACADEMIC ACHIEVEMENT	01	1,834.52
P12-02306	SUNGARD AVANTGARD ATTN: JIM BURTON	SUNGARD AVANTGARD - SOFTWARE LICENSE 2011-2012	INFORMATION SERVICES	01	5,265.00
P12-02307	ATHLETIC SUPPLY OF CALIFORNIA	CONFIRMING-CKM GIRLS BASKETBALL UNIFORMS	C. K. McClATCHY HIGH SCHOOL	01	2,560.84
P12-02308	BRET HUTCHISON	CONFIRMING - BUT OVER \$400.00	ROSEMONT HIGH SCHOOL	01	798.75
P12-02309	JOSTENS INC	DUPLICATE DIPLOMA REQUEST	HIRAM W. JOHNSON HIGH SCHOOL	01	26.47
P12-02310	HARLAND TECHNOLOGY SERVICES	SCANTRON MAINTENANCE CONTRACT	HIRAM W. JOHNSON HIGH SCHOOL	01	482.00
P12-02311	SCHOOL SPECIALTY EDUCATION DANA MCADAMS TERRITORY MGR	HEADPHONE/YOKAY/IPASS	CALIFORNIA MIDDLE SCHOOL	01	175.42
P12-02312	PRECISION CLEANING SYSTEMS INC	MIKE WEBB - SPOM	HIRAM W. JOHNSON HIGH SCHOOL	01	1,677.46

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P12-02313	RISO PRODUCTS OF SACRAMENTO	DELIVER TO FRONT OFFICE; SAVED \$386.72	CAROLINE WENZEL ELEMENTARY	01	237.05
P12-02314	SPORTS IMPORTS	VOLLEYBALL/TENNIS FLOORPLATE	LUTHER BURBANK HIGH SCHOOL	01	478.68
P12-02315	FOLGERGRAPHICS INC	Menu Shells for Nutrition Menus	CENTRAL PRINTING SERVICES	01	2,116.26
P12-02316	U S BANK/SCUSD	REPLACEMENT MONITOR	ACADEMIC ACHIEVEMENT	01	266.59
P12-02317	U S BANK/SCUSD	DIPLOMA MATTERS COLLEGE AND CAREER READINESS	ACADEMIC ACHIEVEMENT	01	679.58
P12-02318	U S BANK/SCUSD	ACADEMIC CONVERSATIONS ISBN # 9781571108845	ACADEMIC ACHIEVEMENT	01	1,851.41
P12-02319	HEWLETT PACKARD WESTERN BLUE	COMPUTERS AND PRINTERS FOR CLASSROOM USE	ALBERT EINSTEIN MIDDLE SCHOOL	01	16,992.13
P12-02320	TROXELL COMMUNICATIONS INC ATTN: BILL PITZNER	TECHNOLOGY EQUIPMENT	ALBERT EINSTEIN MIDDLE SCHOOL	01	5,863.76
P12-02321	OFFICE DEPOT/EASTMAN ACCT. #89574939	CLASSROOM TECHNOLOGY	HIRAM W. JOHNSON HIGH SCHOOL	01	397.63
P12-02322	HEWLETT PACKARD WESTERN BLUE	HP 5103 MINI NOTEBOOKS	H.W. HARKNESS ELEMENTARY	01	1,836.76
P12-02323	CDW-G C/O MICHAEL STILLE	PRINTER/SCANNER FOR BENCHMARKS	HIRAM W. JOHNSON HIGH SCHOOL	01	731.60
P12-02324	OFFICE DEPOT/EASTMAN ACCT. #89574939	MULTIMEDIA SPEAKERS-PUBLICATIONS-T AMMI	SUTTER MIDDLE SCHOOL	01	26.93
P12-02325	APPLE COMPUTER INC K-12 EDUCATION	ADDITIONAL MEMORY AND COVER FOR MACBOOK PRO	INFORMATION SERVICES	01	436.34
P12-02326	CULVER ARMATURE AND MOTOR SERV	MCCLATCHY EXHAUST FAN REPLACEMENT	FACILITIES MAINTENANCE	14	951.59
P12-02327	CULVER ARMATURE AND MOTOR SERV	S. BRANNAN BOYS RR- EXHAUST FAN REPLACEMENT	FACILITIES MAINTENANCE	14	406.43
P12-02328	CITY OF SACRAMENTO REVENUE DIVISION	SIDEWALK REPAIR	FACILITIES MAINTENANCE	14	10,085.81
P12-02329	RISO PRODUCTS OF SACRAMENTO	RENEWAL CONTRACT 12/04/11-12/3/12	CAROLINE WENZEL ELEMENTARY	01	277.00
P12-02330	KELLY MOORE PAINT COMPANY INC	KELLY MOORE - PAINTING - VARIOUS SITES	CHILD DEVELOPMENT PROGRAMS	12	14,377.56
P12-02331	CULVER ARMATURE AND MOTOR SERV	SAC HIGH- REPLACEMENT OF VF DRIVE ON HVAC UNIT	FACILITIES MAINTENANCE	14	1,392.02
P12-02332	ENTEK CONSULTING GROUP, INC.	700-0988/ABATEMENT WORK/EDWARD KELLEY/BOND DEF	OPERATIONS SUPPORT SERVICES	21	250.00
P12-02333	CALIF DEPT OF EDUCATION ACCOUNTING OFFICE	PLANNING/CDE FEES - MET	OPERATIONS SUPPORT SERVICES	21	2,397.50
P12-02334	SAINT PAUL PUBLIC SCHOOLS ATTN: ALEJANDRA BOSCH	Balance due from PO P12-00234	MULTILINGUAL EDUCATION DEPT.	01	4,125.36
P12-02335	RISO PRODUCTS OF SACRAMENTO	RISO MAINTENCE AGREEMENT	PARKWAY ELEMENTARY SCHOOL	01	550.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P12-02336	SACRAMENTO FIRE DEPARTMENT	FIRE CODE INSPECTION	HIRAM W. JOHNSON HIGH SCHOOL	01	120.00
P12-02337	DIRECT DIGITAL CONTROLS INC	DIDION/LEWIS-EMS MAIN CONTROLLER REPAIR	FACILITIES MAINTENANCE	14	545.00
P12-02338	ALLSTEEL INC C/O KELLER GROUP	FURNISHINGS FOR THE MET PIGGY BACK CONTRACT	OPERATIONS SUPPORT SERVICES	21	80,422.63
P12-02339	HERLACHE AND SONS PAINTING INC	MARIAN ANDERSON PLYWOOD PAINTING	FACILITIES MAINTENANCE	14	2,500.00
P12-02340	PETER PEPPER PRODUCTS INC C/O KELLER GROUP	700-0560/MET FURNISHINGS/CMAS	OPERATIONS SUPPORT SERVICES	21	2,384.57
P12-02341	HUMANSIZE C/O KELLER GROUP	700-0560/MET FURNISHINGS-CMAS	OPERATIONS SUPPORT SERVICES	21	604.83
P12-02342	CAPITAL RUBBER CO	700-0410/EXTERIOR PAINTING EQUIP/EINSTEIN MS	OPERATIONS SUPPORT SERVICES	21	1,287.66
P12-02343	NEW HOME BUILDING SUPPLY INC	700-0410/EXTERIOR PAINTING BOND/ENSTEIN MS	OPERATIONS SUPPORT SERVICES	21	4,966.33
P12-02344	SEWARD L SCHREDER CONST INC	700-0144/WATER TAP FEES/BANCROFT PORTABLE MOVE	OPERATIONS SUPPORT SERVICES	21	4,612.85
P12-02345	WAREHOUSE PAINT, INC.	700-0410/EINSTEIN MS EXTERIOR PAINTING/BOND DEF	OPERATIONS SUPPORT SERVICES	21	6,592.43
P12-02346	CENTRAL SANITARY SUPPLY	2381 11/28/11	NUTRITION SERVICES DEPARTMENT	13	9,158.75
P12-02347	U S BANK/SCUSD	MIRROR BALL AND LIGHTS FOR STUDENT EVENTS	JOHN CABRILLO ELEMENTARY	01	224.67
P12-02348	HEWLETT PACKARD WESTERN BLUE	COMPUTERS	SEQUOIA ELEMENTARY SCHOOL	01	7,460.88
P12-02349	U S BANK/SCUSD	AVIATION/TRANSPORTATION - ROBOTICS	HIRAM W. JOHNSON HIGH SCHOOL	01	399.00
P12-02351	TEKK INTERNATIONAL INC	WALKIE TALKIE	GENEVIEVE DIDION ELEMENTARY	01	1,383.51
P12-02352	C & H DISTRIBUTORS INC	CART FOR GILBERT-NO CLASSROOM	SUTTER MIDDLE SCHOOL	01	473.02
P12-02353	LANSCHOOL	LANSCHOOL - CREDIT RECOVERY - CLASS MGMT SOFTWARE	HEALTH PROFESSIONS HIGH SCHOOL	01	398.00
P12-02354	CDW-G C/O MICHAEL STILLE	School Camera	CAROLINE WENZEL ELEMENTARY	01	112.60
P12-02355	GOOD TIME SPORTS ATTN: GENO STEPHAN	FOOTBALL EQUIPMENT	JOHN F. KENNEDY HIGH SCHOOL	01	1,138.80
P12-02356	U S BANK/SCUSD	INSTRUCTIONAL/BUSINESS OCCUPATIONS	NEW SKILLS & BUSINESS ED. CTR	11	32.61
P12-02357	APPLE COMPUTER INC K-12 EDUCATION	AIRPORT EXTREME	CALIFORNIA MIDDLE SCHOOL	01	154.19
P12-02358	OFFICE DEPOT/EASTMAN ACCT. #89574939	PRINTER	BOWLING GREEN ELEMENTARY	09	134.76
P12-02359	FERRIS APPLIANCE	FERRIS APPLIANCE - EARL WARREN - WASHER/DRYER	CHILD DEVELOPMENT PROGRAMS	12	230.77

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P12-02360	U S BANK/SCUSD	ADAPTER FOR ENGINEERING CLASSES @SES	CAREER & TECHNICAL PREPARATION	01	57.13
P12-02361	U S BANK/SCUSD	WIRE-BOARD FOR ENGINEERING CLASSES	CAREER & TECHNICAL PREPARATION	01	166.58
P12-02362	MCMASTER CARR SUPPLY CO	SUPPLIES/HEAD SOCKET CAPS FOR ENGINEERING CLASSES	CAREER & TECHNICAL PREPARATION	01	485.54
P12-02363	G A WIRTH CO INC	SUPPLIES/CABLES,TUBE,TH READS- ENGINEERING CLASSES	CAREER & TECHNICAL PREPARATION	01	701.03
P12-02364	U S BANK/SCUSD	SUPPLIES-WIRES FOR ENGINEERING CLASSES	CAREER & TECHNICAL PREPARATION	01	422.64
P12-02365	WORLD RESEARCH COMPANY	CONE TIP MARKERS	CALIFORNIA MIDDLE SCHOOL	01	353.25
P12-02366	SUBURBAN PROPANE	FORKLIFT STEEL CYLINDERS GALLONS @RHS B.HUTCHISON	CAREER & TECHNICAL PREPARATION	01	424.98
P12-02367	COUNCIL ON OCCUPATIONAL EDUC	VOCATIONAL ACCREDIATION	NEW SKILLS & BUSINESS ED. CTR	11	1,550.57
P12-02368	HEWLETT PACKARD WESTERN BLUE	LAPTOP FOR TRAINING	FAMILY/COMMUNITY ENGAGEMENT	01	639.42
P12-02369	COUNTY OF SACRAMENTO ENVIRONMENTAL MANAGEMENT DEPT	ADMIN/CNTY OF SAC ENVIRON MGMT DEPT-HAZERDOUS MAT	NEW SKILLS & BUSINESS ED. CTR	11	1,226.00
P12-02370	ACTIVE NETWORK BLUE BEAR SOFTWARE	BLUE BEAR CLIENT CARE 10/11	LUTHER BURBANK HIGH SCHOOL	01	370.00
P12-02371	ADI	800-0822/ELECTRONIC EQUIPMENT/EMS PROJECT	OPERATIONS SUPPORT SERVICES	01	305.43
P12-02372	ADORAMA INC	PURCHASE POWER ADAPTERS FOR ELMO'S BROWN	FREMONT SCHOOL FOR ADULTS HJ WEST CAMPUS	11	104.86
P12-02373	U S BANK/SCUSD			01	125.74
P12-02374	APPLE COMPUTER INC K-12 EDUCATION	AIRPORT EXTREME FOR APPLE LAPTOPS FOR CLASSROOMS	FERN BACON BASIC MIDDLE	01	154.19
P12-02375	ASSOCIATED SOUND	wireless mic	JOSEPH BONNHEIM ELEMENTARY	01	1,137.58
P12-02376	CAPITAL DRUM	CAPITAL DRUM, INC.	RISK MANAGEMENT	01	310.32
P12-02377	CDW-G	ADOBE LICENSE FOR GLAZING	FACILITIES MAINTENANCE	01	62.49
P12-02378	C/O MICHAEL STILLE COMPETITIVE EDGE	TECH CLASS - COLLINS	ROSEMONT HIGH SCHOOL	01	65.28
P12-02379	COMTECH COMMUNICATIONS INC	WALKIE TALKIES FOR CAMPUS SAFETY	JOHN CABRILLO ELEMENTARY	01	1,545.89
P12-02380	AIR FILTER SUPPLY	CUSTODIAL SUPPLIES	WILL C. WOOD MIDDLE SCHOOL	01	689.82
P12-02381	CONTROLTEC INC	CENTER TRACK WEBINAR	CHILD DEVELOPMENT PROGRAMS	12	480.00
P12-02382	DENTON'S SPRING COMPANY INC	REPAIRS NEEDED TO CHEVY TRUCK	FACILITIES MAINTENANCE	01	947.58
P12-02383	DIGITAL DOLPHIN SUPPLIES	SCHOOL SUPPLY CLASS/ AND LIBRARY CARTRIDGES	ISADOR COHEN ELEMENTARY SCHOOL	01	732.70

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P12-02384	EFILLIATE INC.	NEEDED FOR SMART BOARDS PROJECTORS MAINTENANCE	ISADOR COHEN ELEMENTARY SCHOOL	01	72.14
P12-02385	JUNIOR LIBRARY GUILD	SUPPLEMENTAL READING MATERIALS	SAM BRANNAN MIDDLE SCHOOL	01	1,171.80
P12-02386	GBC GENERAL BINDING CORPORATION	11-12 - GBC MAINT	FREEPORT ELEMENTARY SCHOOL	01	761.60
P12-02387	VAMING XIONG VAMING SERVICES	SCHOOL READINESS FAIR 3/3/11	CHILD DEVELOPMENT PROGRAMS	12	370.00
P12-02388	ALL WEST COACHLINES	BUS - AVID FIELD TRIP	ROSEMONT HIGH SCHOOL	01	1,400.00
P12-02389	SACRAMENTO POLICE ALARM UNIT	Alarm Billing	MARK HOPKINS ELEMENTARY SCHOOL	01	200.00
P12-02390	SCHOOL SPECIALTY EDUCATION DANA MCADAMS TERRITORY MGR	NORM MARTIN	NICHOLAS ELEMENTARY SCHOOL	01	54.94
P12-02391	MICHAEL FORSYTH JR dba REVOLUTION SCREENING	Rev. Screening- Confirming POs #9-376 & 10-389	ENGINEERING AND SCIENCES HS	01	1,428.41
P12-02392	ALL WEST COACHLINES	ALL WEST COACHLINES FOR CSU CAREER DAY	C. K. McCLATCHY HIGH SCHOOL	01	4,835.60
P12-02393	ALL WEST COACHLINES	FIELDTRIP TO YOSEMITE FOR 48 STUDENTS	AFTER SCHOOL SERVICES	01	1,450.84
P12-02394	GBC GENERAL BINDING CORPORATION	LAMINATOR MAINTENANCE	HUBERT H BANCROFT ELEMENTARY	01	663.77
P12-02395	HASTIE'S CAPITOL SAND & GRAVEL	DIRT FOR GARDEN PROJECT	MATSUYAMA ELEMENTARY SCHOOL	01	137.92
P12-02396	GLENDALE DRILL AMERICA	LAW ACADEMY DRILL UNIFORMS	HIRAM W. JOHNSON HIGH SCHOOL	01	1,628.10
P12-02397	APPLE COMPUTER INC K-12 EDUCATION	APPLE VOLUME PURCHASE	CLAYTON B. WIRE ELEMENTARY	01	1,000.00
P12-02398	FOLLETT LIBRARY RESOURCES	BOOKS FOR LIBRARY FOR STUDENTS	FERN BACON BASIC MIDDLE	01	4,492.07
P12-02399	LAB AIDS INC	SCIENCE LAB SUPPLIES-KARLOVICH	SUTTER MIDDLE SCHOOL	01	188.05
P12-02400	PRACTICON	DENTAL ITEMS FOR SRF & SUMMER CAMP	CHILD DEVELOPMENT PROGRAMS	12	291.25
P12-02401	CONSTRUCTIVE PLAYTHINGS US TOY COMPANY	FRIDAY BASKET	TAHOE ELEMENTARY SCHOOL	01	74.72
P12-02402	LEARNING RESOURCES	POCKET FOLDERS-KINDERGARTEN	CAMELLIA BASIC ELEMENTARY	01	45.65
P12-02403	LAKESHORE LEARNING CORP ATTENTION: JON BELL	LAKESHORE	CHILD DEVELOPMENT PROGRAMS	12	345.66
P12-02404	OFFICE DEPOT/EASTMAN ACCT. #89574939	IN HOME VISITORS	CHILD DEVELOPMENT PROGRAMS	12	390.81
P12-02405	MINDWARE	3RD GRD LEARNING MATERIALS	SUTTERVILLE ELEMENTARY SCHOOL	01	81.14
P12-02406	ALL ELECTRIC CORP	SD CARD READER/WRITER USB 2.0	CHILD DEVELOPMENT PROGRAMS	12	30.30

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P12-02407	PLAK SMACKER	PLACK SMACKER	CHILD DEVELOPMENT PROGRAMS	12	1,630.17
P12-02408	U S BANK/SCUSD	EPSON POWERLITE REPLACEMENT LAMP	CAMELLIA BASIC ELEMENTARY	01	232.48
P12-02409	S & S WORLDWIDE	SHRINK PLASTIC SHEETS	SAM BRANNAN MIDDLE SCHOOL	01	73.54
P12-02410	C/O:BRIAN ENNIS:10811268 VALLEY SHIPPING SUPPLY	VALLEY SHIPPING BOX ORDER	MATERIALS DEVELOPMENT LAB	01	1,525.74
P12-02411	%JIM RENSHAW GBC	GBC BINDING ORDER	MATERIALS DEVELOPMENT LAB	01	1,593.73
P12-02412	DORFMAN PRODUCTS	PLASTIC SLEEVES ORDER	MATERIALS DEVELOPMENT LAB	01	226.28
P12-02413	DOCUMENT WORKS	SR FAIR POSTER DOCUMENT WORKS	CHILD DEVELOPMENT PROGRAMS	12	210.11
P12-02414	PEOPLES EDUCATION	MYQUEST LICENSE FOR STUDENTS	CAMELLIA BASIC ELEMENTARY	01	25.00
P12-02415	DIGITAL DOLPHIN SUPPLIES	PRINT/LCD SUPPLIES	KIT CARSON MIDDLE SCHOOL	01	844.76
P12-02416	BEA TURNAGE	INSTRUCTIONAL/COURT REPORTING/VOCABULARY	NEW SKILLS & BUSINESS ED. CTR	11	94.20
P12-02417	DOLORES ADAMS	MISC SUPPLIES/MTRLS	SPECIAL EDUCATION DEPARTMENT	01	424.49
P12-02418	EBSCO SUBSCRIPTION SERVICES	LIBRARY READING MATERIALS FOR STUDENTS	FERN BACON BASIC MIDDLE	01	422.58
P12-02419	ACCT #SF2876000 DISCOUNT SCHOOL SUPPLY	JILL HERNANDEZ, RM P1, AFTERNOON ART MATERIALS	CHILD DEVELOPMENT PROGRAMS	12	641.78
P12-02420	FILE #73847 CENGAGE LEARNING	INSTRUCTIONAL/HVAC PROGRAM	NEW SKILLS & BUSINESS ED. CTR	11	328.52
P12-02421	ATHLETIC SUPPLY OF CALIFORNIA	AVIATION/TRANSP BIKE PROJECT	HIRAM W. JOHNSON HIGH SCHOOL	01	520.65
P12-02422	CHANNING L BETE CO INC	INSTRUCTIONAL/NURSING ASSISTING PROGRAM	NEW SKILLS & BUSINESS ED. CTR	11	422.81
P12-02423	BOONE BRIDGE BOOKS	BUILDING ACADEMIC LANGUAGE/JEFF ZWIERS	ACADEMIC ACHIEVEMENT	01	344.15
P12-02424	BOONE BRIDGE BOOKS	PURCHASE NUMBER POWER BOOKS	FREMONT SCHOOL FOR ADULTS	11	1,573.80
P12-02425	DISCOUNT SCHOOL SUPPLY	EI BAKER-DISCOUNT SCHOOL SUPPLY	CHILD DEVELOPMENT PROGRAMS	12	183.75
P12-02426	FILE #73847 DEMCO INC	A/R LABELS FOR NEW BOOKS	OAK RIDGE ELEMENTARY SCHOOL	01	490.75
P12-02427	#C16027 DISCOUNT SCHOOL SUPPLY	DISABILITIES BUDGET	CHILD DEVELOPMENT PROGRAMS	12	119.98
P12-02428	FILE #73847 OFFICE DEPOT/EASTMAN	CHAIRS FOR OFFICE MGR/CLERK	BRET HARTE ELEMENTARY SCHOOL	01	296.29
P12-02429	ACCT. #89574939 JUST SAY MUSIC	INSTRUMENTS FOR MUSIC CLASS	HIRAM W. JOHNSON HIGH SCHOOL	01	2,166.57
P12-02430	TIMS BAND INSTRUMENTS FLINN SCIENTIFIC INC	SCIENCE LAB MANDATORY SAFETY	LEONARDO da VINCI ELEMENTARY	01	267.65

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P12-02431	CLEAN SOURCE ACCOUNT #299842	700-0560/MET MOD/SANITARY SUPPLIES	OPERATIONS SUPPORT SERVICES	21	416.86
P12-02432	CDW-G C/O MICHAEL STILLE	700-0560/MET MOD/IT WIRE UNITS/EPSON PROJECTORS	OPERATIONS SUPPORT SERVICES	21	2,925.43
P12-02433	MINDNURTURE	INST MTLs	CHILD DEVELOPMENT PROGRAMS	12	268.69
P12-02434	LIGHTSPEED TECHNOLOGIES INC	FM SYSTEMS / 504 ACCOM. FOR CLASSROOM	INTEGRATED COMMUNITY SERVICES	01	1,064.57
P12-02435	PEARSON ASSESSMENTS	BASC-2 FORMS	SPECIAL EDUCATION DEPARTMENT	01	860.79
P12-02436	DEMCO INC #C16027	LIBRARY	HIRAM W. JOHNSON HIGH SCHOOL	01	1,131.82
P12-02437	DICK BLICK CUSTOMER #12751501	BLICK ART MATERIALS FOR CLASSROOM USE	C. K. McCLATCHY HIGH SCHOOL	01	378.30
P12-02438	UNIVERSITY OF OREGON	SWIS SUBSCRIPTION FOR JEDEDIAH SMITH	Curriculum & Prof Develo	01	850.00
P12-02439	PRENTICE HALL SCHOOL DIVISION	MATH NAVIGATOR MODULES FOR ETHEL PHILLIPS	Curriculum & Prof Develo	01	10,527.18
P12-02440	PRENTICE HALL SCHOOL DIVISION	MATH NAVIGATOR MODULES FOR FREEPORT ELEMENTARY	Curriculum & Prof Develo	01	13,985.95
P12-02441	PRENTICE HALL SCHOOL DIVISION	MATH NAVIGATOR MODULES FOR C.P. HUNTINGTON	Curriculum & Prof Develo	01	13,210.15
P12-02442	PRENTICE HALL SCHOOL DIVISION	Math Navigator Modules for Bowling Green (Chacon)	Curriculum & Prof Develo	01	13,210.15
P12-02443	PRENTICE HALL SCHOOL DIVISION	MATH NAVIGATOR MODULES FOR BOWLING GREEN (MCCOY)	Curriculum & Prof Develo	01	16,097.85
P12-02444	PRENTICE HALL SCHOOL DIVISION	MATH NAVIGATOR MODULES FOR JOSEPH BONNHEIM	Curriculum & Prof Develo	01	26,204.80
P12-02445	PRENTICE HALL SCHOOL DIVISION	MATH NAVIGATOR MODULES FOR MARK HOPKINS	Curriculum & Prof Develo	01	21,819.38
P12-02446	UNIVERSITY OF OREGON EDUC AND COMMUNITY SUP	SWIS SUBSCRIPTION FOR CALIFORNIA MIDDLE SCHOOL	Curriculum & Prof Develo	01	250.00
P12-02447	TRIMARK ECONOMY RESTAURANT FIX TURES	REPLACE UNREPAIRABLE MILK COOLER	NUTRITION SERVICES DEPARTMENT	13	4,264.75
P12-02448	HEWLETT PACKARD WESTERN BLUE	COMPUTER & MONITOR FOR OT III	PARENT ENGAGEMENT	01	810.74
P12-02449	SCHOLASTIC INC	RIF OVERAGE	CHILD DEVELOPMENT PROGRAMS	12	401.34
P12-02450	NETVERSANT	PAGING AT GENESIS CAMPUS	INFORMATION SERVICES	01	146.54
P12-02451	CDW-G C/O MICHAEL STILLE	BATTERIES FOR WALKIE TALKIES	ROSEMONT HIGH SCHOOL	01	897.67
P12-02452	TROXELL COMMUNICATIONS INC ATTN: BILL PITZNER	BRETFORD SERIES 65 WALL PROJECTION SCREEN	ETHEL I. BAKER ELEMENTARY	01	123.56
P12-02453	U S BANK/SCUSD	SCHOOL CAMPUS MONITOR	WILL C. WOOD MIDDLE SCHOOL	01	200.03
P12-02455	U S BANK/SCUSD	SHREDDER SUPPLY	CAPITAL CITY SCHOOL	01	268.30

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P12-02456	TECH DEPOT ATTN: KEVIN BALDWIN	N. MARTIN	NICHOLAS ELEMENTARY SCHOOL	01	356.63
P12-02457	BOONE BRIDGE BOOKS	PROFESSIONAL DEVELOPMENT BOOKS FOR CLASSROOM	FERN BACON BASIC MIDDLE	01	381.75
P12-02458	CAROLINA BIOLOGICAL SUPPLY CO	CAROLINA BIOLOGICAL ORDER	THE MET	09	58.29
P12-02459	U S BANK/SCUSD	TERESA BARNETT - EL ACADEMY	HIRAM W. JOHNSON HIGH SCHOOL	01	48.31
P12-02460	SCHOOL SPECIALTY EDUCATION DANA MCADAMS TERRITORY MGR	SOKOLIS	JAMES W MARSHALL ELEMENTARY	01	59.53
P12-02461	DISCOUNT SCHOOL SUPPLY FILE #73847	DISCOUNT SUPPLIES	CHILD DEVELOPMENT PROGRAMS	12	2,459.12
P12-02462	ATHLETIC SUPPLY OF CALIFORNIA	CKM/(W) B-BALL UNIFORMS ORDER # 4860JC11/4679JC11	C. K. McCLATCHY HIGH SCHOOL	01	239.59
P12-02463	DEMCO INC #C16027	CKM LIBRARY ORDER	C. K. McCLATCHY HIGH SCHOOL	01	300.85
P12-02464	AMS.NET	DATACENTER/PHASE I SCHOOLS-HARDWARE/INFR ASTRUCTURE	INFORMATION SERVICES	21	1,899,999.47
P12-02465	RENAISSANCE LEARNING, INC	Accelerated Reading	MARK HOPKINS ELEMENTARY SCHOOL	01	3,193.20
P12-02466	GRAINGER INC ACCOUNT #809276355	700-0410/SAFETY EQUIPMENT/EINSTEIN BOND DEF	OPERATIONS SUPPORT SERVICES	21	2,864.96
P12-02467	GBC GENERAL BINDING CORPORATION	LAMINATOR MAINTENANCE AGREEMENT	JAMES W MARSHALL ELEMENTARY	01	389.00
P12-02468	GBC GENERAL BINDING CORPORATION	GBC RENEWAL	JEDEDIAH SMITH ELEMENTARY	01	435.20
P12-02469	FASTENAL COMPANY ATTN : JASON IGARTA	SAW/DRILL FOR CADD/DRAFT I CLASSES	CAREER & TECHNICAL PREPARATION	01	738.09
P12-02470	LA BOU	SAC PROMISE BRKFST/LUNCH	ACADEMIC ACHIEVEMENT	01	445.30
P12-02471	JOSHUA NOLA MAESTAS	FEDERAL PROPORTIONATE (11-12)	SPECIAL EDUCATION DEPARTMENT	01	1,500.00
P12-02472	MATCHWARE INC	DEVELOP SCHEDULES/MAPPING ASSIGNMENTS PRACTICES	CAREER & TECHNICAL PREPARATION	01	1,588.00
P12-02473	SCHOOL SPECIALTY EDUCATION DANA MCADAMS TERRITORY MGR	SCIENCE MATERIALS FOR CLASSROOM	FERN BACON BASIC MIDDLE	01	150.54
P12-02474	LAKESHORE LEARNING CORP ATTENTION: JON BELL	LAKESHORE-PE/ART SUPPLIES	BRET HARTE CHILDREN'S CENTER	12	523.41
P12-02475	KAPLAN EARLY LEARNING COMPANY ACCT. #630500	KAPLAN-PAPER, ORGANIZERS, BOOKS	CHILD DEVELOPMENT PROGRAMS	12	197.67

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P12-02476	LAKESHORE LEARNING CORP ATTENTION: JON BELL	LAKESHORE/INK PADS, BLOCKS	CHILD DEVELOPMENT PROGRAMS	12	57.00
P12-02477	LAKESHORE LEARNING CORP ATTENTION: JON BELL	LAKESHORE/SANDPACK HARD WATER TABLE	CHILD DEVELOPMENT PROGRAMS	12	10.78
P12-02478	GOOD HEART-WILCOX PUBLISHERS	INSTRUCTIONAL/DIESEL TECHNOLOGY	NEW SKILLS & BUSINESS ED. CTR	11	92.98
P12-02479	LEGO EDUCATION	LEGO EDUCATION	MARTIN L. KING JR ELEMENTARY	01	1,380.00
P12-02480	INDEPENDENT LIVING AIDS	WATCHES (3 STUDENTS)	SPECIAL EDUCATION DEPARTMENT	01	176.45
P12-02481	FOLLETT EDUCATIONAL SERVICES	SPANISH STORY/TALBOT	NEW TECH	09	370.77
P12-02482	HAMPTON BROWN COMPANY	CAROL BOYCE-CONTENT BASED CHAPTER BOOKS	NICHOLAS ELEMENTARY SCHOOL	01	2,575.85
P12-02483	LAKESHORE LEARNING CORP ATTENTION: JON BELL	DISABILITIES BUDGET	CHILD DEVELOPMENT PROGRAMS	12	278.96
P12-02484	LAKESHORE LEARNING CORP ATTENTION: JON BELL	SCHOOL READINESS FAIR 3/3/12	CHILD DEVELOPMENT PROGRAMS	12	676.65
P12-02485	HEALTH CARE LOGISTICS 69053-1	INSTRUCTIONAL USE/PHARMACY PROGRAM	NEW SKILLS & BUSINESS ED. CTR	11	970.05
P12-02486	ETA/CUISENAIRE	11-12 ETA CUISNAIRE MATERIALS RM 10	FREEPORT ELEMENTARY SCHOOL	01	10.98
P12-02487	EFILLIATE INC.	CLASSROOM SPEAKERS FOR COMPUTERS	ISADOR COHEN ELEMENTARY SCHOOL	01	80.18
P12-02488	DYNAVOX	BATTERIES (SULLIVAN)	SP ED - TECH SERVICES	01	367.65
P12-02489	GOPHER SPORT	TAMMY FOR EGAN-DOUBLE WIDE BALL RACK	PHOEBE A HEARST BASIC ELEM.	01	228.94
P12-02490	DEMCO INC #C16027	LIBRARY SUPPLIES	GENEVIEVE DIDION ELEMENTARY	01	178.46
P12-02491	JONES SCHOOL SUPPLY CO INC	jones school supply	JOSEPH BONNHEIM ELEMENTARY	01	350.90
P12-02492	CITY OF SACRAMENTO	ROOM RENTAL STAFF TRAINING OAK PARK COMMUNITY CNTR	CHIEF ACCOUNTABILITY OFFICE	01	75.00
P12-02493	NASCO	VOCATIONAL NURSING/INJECTION SIMULATORS	NEW SKILLS & BUSINESS ED. CTR	11	1,042.44
P12-02494	SOMMA PUBLICATIONS DBA NATIONAL COURT REPORTING	INSTRUCTIONAL/COURT REPORTING/BASIC DRILLS	NEW SKILLS & BUSINESS ED. CTR	11	187.93
P12-02495	RISO PRODUCTS OF SACRAMENTO	INK AND MASTERS FOR m2030	A. M. WINN ELEMENTARY SCHOOL	01	387.90
P12-02496	CENGAGE LEARNING	INSTRUCTIONAL/BUSINESS OCCUPATIONS	NEW SKILLS & BUSINESS ED. CTR	11	151.59
P12-02497	SOMMA PUBLICATIONS DBA NATIONAL COURT REPORTING	INSTRUCTIONAL/COURT REPORTING/CA CODES	NEW SKILLS & BUSINESS ED. CTR	11	282.25
P12-02498	RPM PRODUCTS ACCT # SAC001	INSTRUCTIONAL/COURT REPORTING	NEW SKILLS & BUSINESS ED. CTR	11	133.88

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P12-02499	STENED	INTRUCTIONAL/COURT REPORTING	NEW SKILLS & BUSINESS ED. CTR	11	1,384.74
P12-02500	POCKET NURSE	INSTRUCTIONAL/MEDICAL ASSIST PROGRAM	NEW SKILLS & BUSINESS ED. CTR	11	175.48
P12-02501	LIPPINCOTT WILLAIMS & WILKINS	INSTRUCTIONAL/NURSING PROGRAMS	NEW SKILLS & BUSINESS ED. CTR	11	514.34
P12-02502	ACCESS INGENUITY	INTEL READER FOR SPECIAL ED. CLASS	FERN BACON BASIC MIDDLE	01	923.32
P12-02503	BROOKES PUBLISHING CO	PAUL BROOKES PUBLISHING CO	CHILD DEVELOPMENT PROGRAMS	12	387.90
P12-02504	OFFICE DEPOT/EASTMAN ACCT. #89574939	INK TONER	DAVID LUBIN ELEMENTARY SCHOOL	01	60.63
P12-02505	LIPPINCOTT WILLAIMS & WILKINS	INSTRUCTIONAL/NURSING PROGRAM	NEW SKILLS & BUSINESS ED. CTR	11	3,590.97
P12-02506	LIPPINCOTT WILLAIMS & WILKINS	INSTRUCTIONAL/VOCATIONA L NURSING	NEW SKILLS & BUSINESS ED. CTR	11	494.87
P12-02507	COURSE TECHNOLOGY CENGAGE LEARNING	INSTRUCTIONAL/BUSINESS OCCUPATIONS	NEW SKILLS & BUSINESS ED. CTR	11	2,481.58
P12-02508	NATIONAL GEOGRAPHIC EXPLORER	CLASSROOM TEXT MATERIALS	FERN BACON BASIC MIDDLE	01	8,075.43
P12-02509	RED CIRCLE SOLUTIONS	POSTER PAPER FOR CLASSROOM USE	FERN BACON BASIC MIDDLE	01	363.77
P12-02510	MID VALLEY SURGICAL SUPPLY	INSTRUCTIONAL USE/PHARMACY PROGRAM	NEW SKILLS & BUSINESS ED. CTR	11	876.81
P12-02511	TIME TIMER LLC ATTN: ORDERS	TIMERS (PRE-K)	SPECIAL EDUCATION DEPARTMENT	01	111.98
P12-02512	LAKESHORE LEARNING CORP ATTENTION: JON BELL	DISABILITIES BUDGET	CHILD DEVELOPMENT PROGRAMS	12	246.75
P12-02513	LAKESHORE LEARNING CORP ATTENTION: JON BELL	LAKESHORE-CB WIRE	CHILD DEVELOPMENT PROGRAMS	12	347.48
P12-02514	LAKESHORE LEARNING CORP ATTENTION: JON BELL	LAKESHORE-CPH CC	CHILD DEVELOPMENT PROGRAMS	12	266.88
P12-02515	SUPER DUPER PUBLICATIONS	PAT-3 (SPCH) ARTICULATION TEST RECORD FORMS	SPECIAL EDUCATION DEPARTMENT	01	624.08
P12-02516	PEARSON ASSESSMENTS	RECORD FORMS (7 TYPES)	SPECIAL EDUCATION DEPARTMENT	01	5,675.55
P12-02517	LAKESHORE LEARNING CORP ATTENTION: JON BELL	MARIA RIVERA, ROOM Z/PUZZLES, ART SUPPLIES,BOOKS	CHILD DEVELOPMENT PROGRAMS	12	1,151.80
P12-02518	APPLE COMPUTER INC	SDAIE COMPUTER LAB	JOHN F. KENNEDY HIGH SCHOOL	01	5,842.45
P12-02519	CDW-G C/O MICHAEL STILLE	ADM. LAPTOP HARD DRIVE	NEW SKILLS & BUSINESS ED. CTR	11	125.10
P12-02520	HEWLETT PACKARD WESTERN BLUE	LAPTOP FOR TRAINING SPECIALIST	INTEGRATED COMMUNITY SERVICES	01	1,404.26
P12-02521	IVS COMPUTER TECHNOLOGIES	CLASSROOM SMART BOARD GRADE 3 NEEDED	ISADOR COHEN ELEMENTARY SCHOOL	01	3,661.47
P12-02522	CDW-G C/O MICHAEL STILLE	HP PRINTERS	JAMES W MARSHALL ELEMENTARY	01	2,278.27

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P12-02523	CDW-G C/O MICHAEL STILLE	SOFTWARE LICENSE (RECORDS TECH)	SPECIAL EDUCATION DEPARTMENT	01	124.98
P12-02524	HEWLETT PACKARD WESTERN BLUE	BROWN	HJ WEST CAMPUS	01	746.09
P12-02525	JOHN F KENNEDY STUDENT GOVT.	AP FEE WAIVERS	JOHN F. KENNEDY HIGH SCHOOL	01	10,504.00
P12-02526	TASCHA WEATHERALL	Ms. Weatherall Student Store	MARK HOPKINS ELEMENTARY SCHOOL	01	734.27
P12-02527	HEIECK SUPPLY INC	700-0144/BANCROFT PORT MOVE PROJ/PLUMBING SUPP	OPERATIONS SUPPORT SERVICES	21	7,362.51
P12-02528	AP EXAMINATIONS	AP Exams - CONFIRMED-COMPLETE	GEO WASHINGTON CARVER	09	171.00
P12-02529	LANDSCAPE BY BERNHARD	700-0024/LANDSCAPE BOWLING GREEN PARKING LOT	OPERATIONS SUPPORT SERVICES	21	12,900.00
P12-02530	DOUG HUSCHER	ACADEMIC CONFERENCE REIMBURSEMENT	OAK RIDGE ELEMENTARY SCHOOL	01	49.31
P12-02531	RISO PRODUCTS OF SACRAMENTO	RISO SERVICE AGREEMENT	HOLLYWOOD PARK ELEMENTARY	01	425.00
P12-02532	ALL WEST COACHLINES	ALL WEST	LUTHER BURBANK HIGH SCHOOL	01	616.18
P12-02533	HILLARY BORRELLI	BTS NIGHT BARBQUE	TAHOE ELEMENTARY SCHOOL	01	37.64
P12-02534	PAULA HANZEL	REIMBURSEMENT FOR SUPPLIES/REFRESHMENTS	NEW TECH	09	2,959.25
P12-02535	CAPITOL PLYWOOD INC	700-0988/EDWARD KELLEY DOOR AND JAM BOND DEFERRED	OPERATIONS SUPPORT SERVICES	21	405.14
P12-02536	ALL PHASE ELECTRIC SUPPLY CO	Hand Dryers for Rosemont	FACILITIES MAINTENANCE	01	4,186.09
P12-02537	HEWLETT PACKARD WESTERN BLUE	LAPTOPS FOR 2 FP FACILITATORS	PARENT ENGAGEMENT	01	2,182.34
P12-02538	HEWLETT PACKARD WESTERN BLUE	LAPTOPS: CONNECT CENTER	INTEGRATED COMMUNITY SERVICES	01	2,529.90
P12-02539	APPLE COMPUTER INC	FINAL BILLING FOR PO#011610 APPLE INC.	INFORMATION SERVICES	01	11,292.88
P12-02540	CDW-G C/O MICHAEL STILLE	Room 7, 15, 19	PHOEBE A HEARST BASIC ELEM.	01	1,225.12
P12-02541	CDW-G C/O MICHAEL STILLE	JAIME-AVER MEDIA DOC CAM PARTS	HJ WEST CAMPUS	01	547.28
P12-02542	DON LEE FARMS	2425 1/12/12	NUTRITION SERVICES DEPARTMENT	13	4,278.00
P12-02543	SYSCO FOOD SVCS OF SACRAMENTO	2432 12/16/11	NUTRITION SERVICES DEPARTMENT	13	1,456.00
P12-02544	HIGHSMITH INC	2 SMALL BOOKCASES FOR LIBRARY (REPLACEMENTS)	WILLIAM LAND ELEMENTARY	01	430.21
P12-02545	QOMO HITEVISION	DOCUMENT CAMERA ACCESSORIES	HIRAM W. JOHNSON HIGH SCHOOL	01	268.60
P12-02546	TROXELL COMMUNICATIONS INC ATTN: BILL PITZNER	PROJECTOR SCREEN / BRACKETS	JOHN F. KENNEDY HIGH SCHOOL	01	224.01

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Includes 11/15/2011 - 12/14/2011

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P12-02547	TECH DEPOT ATTN: KEVIN BALDWIN	FAX for Acc. Academy	STUDENT SUPPORT AND FAMILY SER	01	269.25
P12-02548	RISO PRODUCTS OF SACRAMENTO	RISO RN2030 MAINTENANCE AGREEMENT	LUTHER BURBANK HIGH SCHOOL	01	425.00
P12-02549	SIERRA WINDOW COVERINGS INC	SIERRA WINDOW COVERINGS	BOWLING GREEN CHILDREN CTR	12	229.51
P12-02550	OFFICE DEPOT/EASTMAN ACCT. #89574939	OFFICE SUPPLIES	BOWLING GREEN ELEMENTARY	09	102.89
P12-02551	RISO PRODUCTS OF SACRAMENTO	RISO RENEWAL MAINTENANCE AGREEMENT	H.W. HARKNESS ELEMENTARY	01	425.00
P12-02552	FEDERAL LICENSING INC	5 YEAR RADIO LICENSING RENEWAL	TRANSPORTATION SERVICES	01	119.00
P12-02553	ENTERPRISE CAR RENTAL INC	VAN RENTAL FOR DEVRY UNIVERSITY ED. FIELDTRIP	CAREER & TECHNICAL PREPARATION	01	54.20
P12-02554	TROXELL COMMUNICATIONS INC ATTN: BILL PITZNER	MEDIA PLAYERS FOR USE WITH READ 180	ALBERT EINSTEIN MIDDLE SCHOOL	01	308.08
P12-02555	U S BANK/SCUSD	MATH-GRID BOARDS	ALBERT EINSTEIN MIDDLE SCHOOL	01	420.37
P12-02556	U S BANK/SCUSD	MONOPRICE-VGA ADAPTER	CLAYTON B. WIRE ELEMENTARY	01	163.25
P12-02557	OFFICE DEPOT/EASTMAN ACCT. #89574939	SCHOOL SUPPLIES	WILL C. WOOD MIDDLE SCHOOL	01	64.55
P12-02558	OFFICE DEPOT/EASTMAN ACCT. #89574939	ADMINISTRATOR APPROVAL STAMP FOR INVOICES	FREMONT SCHOOL FOR ADULTS	11	74.34
P12-02559	NCS PEARSON INC	Instructional Materials	MULTILINGUAL EDUCATION DEPT.	01	2,036.25
P12-02560	NILES BIOLOGICAL	HEALTH AND MEDICAL SERVICES	HIRAM W. JOHNSON HIGH SCHOOL	01	494.18
P12-02561	MOORE MEDICAL CORP ACCT #1718647	MOORE MEDICAL-HJ	CHILD DEVELOPMENT PROGRAMS	12	1,406.35
P12-02562	MARKERBOARD PEOPLE	11-12 RM 4 MARKERBOARD PPL	FREEMONT ELEMENTARY SCHOOL	01	91.85
P12-02563	OFFICE DEPOT/EASTMAN ACCT. #89574939	DELIVER TO FRONT OFFICE	CAROLINE WENZEL ELEMENTARY	01	281.17
P12-02564	U S BANK/SCUSD	BALANCED LITERACY PN PARTICIPANTS	Curriculum & Prof Develo	01	1,365.89
P12-02565	DISCOUNT SCHOOL SUPPLY FILE #73847	DISABILITIES BUDGET	CHILD DEVELOPMENT PROGRAMS	12	106.88
P12-02566	FERRARIO'S FLYING PHYSICS	SCIENCE SUPPLIES	SAM BRANNAN MIDDLE SCHOOL	01	379.16
P12-02567	LIBRARY VIDEO COMPANY	SCIENCE SUPPLIES	SAM BRANNAN MIDDLE SCHOOL	01	129.36
P12-02568	OFFICE DEPOT/EASTMAN ACCT. #89574939	NURSE'S OFFICE	JOHN H. STILL MIDDLE SCHOOL	01	48.48
P12-02569	DESIGN SCIENCE	CLASSROOM MATERIALS/SUPPLIES	JOHN H. STILL MIDDLE SCHOOL	01	228.00
P12-02570	OFFICE DEPOT/EASTMAN ACCT. #89574939	COPY PAPER	A. M. WINN ELEMENTARY SCHOOL	01	775.48
P12-02571	OFFICE DEPOT/EASTMAN ACCT. #89574939	SDAIE CLASSROOM SUPPLIES	JOHN F. KENNEDY HIGH SCHOOL	01	3,663.89

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P12-02572	DEVELOPMENTAL STUDIES CENTER	RESOURCE TEACHER MATERIALS	ETHEL I. BAKER ELEMENTARY	01	2,290.88
P12-02573	MUSIC TIME INC	MUSIC BOOKS	LUTHER BURBANK HIGH SCHOOL	01	760.12
P12-02574	RESOURCES FOR EDUCATORS	HOME & SCHOOL CONNECTION (PARENTS NEWSLETTER)	CLAYTON B. WIRE ELEMENTARY	01	297.00
P12-02575	PROCESSING DEPARTMENT PBS DISTRIBUTION	S. STUDIES - P.BURT	ROSEMONT HIGH SCHOOL	01	107.73
P12-02576	S & S WORLDWIDE C/O:BRIAN ENNIS:10811268	S & S EDUCATION	CHILD DEVELOPMENT PROGRAMS	12	428.30
P12-02577	HOUGHTON MIFFLIN HARCOURT	RIGBY LIBRARY	NICHOLAS ELEMENTARY SCHOOL	01	441.56
P12-02578	RISO PRODUCTS OF SACRAMENTO	DELIVER TO FRONT OFFICE; SAVED \$386.72	CAROLINE WENZEL ELEMENTARY	01	237.05
P12-02579	PALOS SPORTS	PE EQUIPMENT	SUSAN B. ANTHONY ELEMENTARY	01	1,014.49
P12-02580	ORIENTAL TRADING CO, NPS DEPT ACCT. #252080	CONSUMABLES FOR SUZIE VANG & JENNIFER OSALBO	CHILD DEVELOPMENT PROGRAMS	12	1,000.64
P12-02581	HERTZBERG NEW METHOD INC	LITERATURE CLUB	SEQUOIA ELEMENTARY SCHOOL	01	1,210.06
P12-02582	ORIENTAL TRADING CO, NPS DEPT ACCT. #252080	ORINTAL TRADING-EC	CHILD DEVELOPMENT PROGRAMS	12	113.65
TB12-00043	MACMILLAN/MCGRAW HILL ATTN TRAVIS BEARD	CALIFORNIA TEASURES-GRADES K & 4TH	FATHER K.B. KENNY CHARTER	01	6,521.99
TB12-00044	U S BANK/SCUSD	textbooks; SAVED \$75.58	MAPLE ELEMENTARY SCHOOL	01	512.74
TB12-00045	MACMILLAN/MCGRAW HILL ATTN TRAVIS BEARD	LAWRENCE NASH CA MATH CONSUMABLE #1	JAMES W MARSHALL ELEMENTARY	01	18.72
Total				551	5,745,182.52

Fund Summary			
Fund	Description	PO Count	Amount
01	General Fund	377	2,644,909.90
09	Charter School	6	3,796.96
11	Adult Education	25	17,935.96
12	Child Development	46	46,829.30
13	Cafeteria	33	537,323.16
14	Deferred Maintenance	16	55,171.04
21	Building Fund	48	2,439,216.20
Total		551	5,745,182.52

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
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PO Changes					
	New PO Amount	Fund	Description		Change Amount
B12-00024		01	General Fund		1,000.00-
B12-00026		01	General Fund		1,000.00-
B12-00029	4,000.00	01	General Fund		1,000.00
B12-00030	5,500.00	01	General Fund		2,000.00
B12-00031		01	General Fund		1,000.00-
B12-00060	14,500.00	11	Adult Education		9,000.00
B12-00062	7,000.00	11	Adult Education		2,000.00
B12-00069	7,410.00	11	Adult Education		4,000.00
B12-00165	1,000.00	01	General Fund		500.00
B12-00167	950.00	01	General Fund		650.00
B12-00191	3,500.00	01	General Fund		1,500.00
B12-00192	3,500.00	01	General Fund		1,500.00-
B12-00337	90,000.00	13	Cafeteria		60,000.00-
B12-00345	35,000.00	13	Cafeteria		7,727.99
B12-00486	100,000.00	01	General Fund		40,000.00
B12-00523	1,200.00	01	General Fund		500.00
B12-00598	2,000.00	11	Adult Education		1,500.00
B12-00606	15,000.00	01	General Fund		5,000.00
B12-00684	1,000.00	01	General Fund		500.00
B12-00724	900.00	01	General Fund		300.00
CHB12-00037	5,750.00	01	General Fund		750.00
CHB12-00056	1,990.00	01	General Fund		990.00
CHB12-00134	1,100.00	01	General Fund		50.00
CHB12-00141	6,000.00	01	General Fund		2,000.00
CHB12-00142	2,500.00	01	General Fund		1,000.00
CHB12-00198	13,000.00	01	General Fund		8,000.00
CHB12-00200	10,000.00	12	Child Development		5,000.00
CHB12-00221	13,600.00	01	General Fund		2,700.00
CHB12-00222	6,412.18	01	General Fund		1,100.00
CHB12-00244	1,000.00	01	General Fund		500.00
CHB12-00277	4,500.00	01	General Fund		1,000.00
CHB12-00324	7,300.00	01	General Fund		2,000.00
CHB12-00355	5,400.00	01	General Fund		400.00
CHB12-00357	6,500.00	01	General Fund		6,410.76
CHB12-00376	4,500.00	01	General Fund		1,000.00
CHB12-00398	1,300.00	01	General Fund		500.00
CHB12-00410	15,000.00	01	General Fund		5,000.00
CHB12-00416	8,000.00	01	General Fund		3,000.00
CHB12-00425	2,700.00	01	General Fund		200.00
CHB12-00426	7,792.00	01	General Fund		3,792.00
CHB12-00471	1,800.00	01	General Fund		1,505.60
CHB12-00525	2,750.00	01	General Fund		2,000.00
CHB12-00548	1,000.00	01	General Fund		500.00
CS10-00343	763,178.60	21	Building Fund		292,378.60
CS12-00032	75,000.00	01	General Fund		10,217.60
CS12-00067	35,788.00	11	Adult Education		49,412.00-
CS12-00111	5,400.00	01	General Fund		1,350.00
CS12-00133	162,000.00	01	General Fund		7,000.00
CS12-00165	5,000.00	01	General Fund		3,000.00

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Includes 11/15/2011 - 12/14/2011

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PO Changes					
		New PO Amount	Fund	Description	Change Amount
CS12-00194		2,719.30	01	General Fund	1,280.30
CS12-00214		7,440.00	01	General Fund	2,940.00
N12-00012		1,500,000.00	01	General Fund	750,000.00
N12-00055		60,000.00	01	General Fund	35,000.00
N12-00073		150,000.00	01	General Fund	80,000.00
P12-01014		15,024.25	01	General Fund	535.50-
P12-01063		71,570.60	01	General Fund	996.03
Total PO Changes					1,195,291.38

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October 6, 2011

Ms. Marianne Clemmens
Director Risk Management and Employee Benefits
Sacramento City Unified School District
5735 47th Avenue
Sacramento, CA 95824

Re: December 1, 2010 Actuarial Report on GASB 45 Retiree Benefit Valuation

Dear Marianne:

We are pleased to enclose our report providing the results of the December 1, 2010 actuarial valuation of "other post-employment benefits" (OPEB) liabilities for Sacramento City Unified School District (the District). The report's text describes our analysis and assumptions in detail.

The District has previously reported GASB 45 liabilities in its financial statements on pay-as-you-go basis. As no irrevocable trust has yet been established toward the funding of these benefits, the majority of the exhibits presented here reflect continuation of a pay-as-you-go funding policy. We do understand, however, that establishment of a trust is underway and some partial prefunding may occur during the fiscal year ending June, 2012 and beyond. Should this occur, some revision to results presented in this report may be appropriate.

We have based our valuation on employee data and plan information provided by the District. We encourage a review of our summary of the benefits described in Table 3 to be comfortable that we have captured these provisions correctly as there are some changes since the prior valuation was prepared. The liabilities shown in this report also reflect a number of assumption changes since the prior report was prepared.

We appreciate the opportunity to work on this analysis and acknowledge the efforts of the District's staff who provided valuable information and assistance to enable us to perform this valuation. Please let us know if we can be of further assistance.

Sincerely,

A handwritten signature in black ink that reads "Catherine L. MacLeod".

Catherine L. MacLeod, FSA, EA, MAAA
Manager, Health and Benefit Actuarial Services

Enclosure

Sacramento City Unified School District

Actuarial Valuation of Other
Post-Employment Benefit Programs as of

December 1, 2010



October 2011



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A. Executive Summary

This report presents the results of the December 1, 2010 actuarial valuation of Sacramento City Unified School District (the District) "other post-employment benefit" (OPEB) programs. Retired employees have continued access to District-sponsored medical plans and the District pays all or part of the medical premium for eligible retirees until age 65. The purpose of this valuation was to assess the OPEB liabilities and provide disclosure information as required by Statement No. 45 of the Governmental Accounting Standards Board (GASB 45).

Prefunding the plan supports use of a higher interest rate and generally produces substantially lower liabilities than a pay-as-you-go funding policy which requires a lower interest rate, such as the 7.5% and 4.5% interest rates used, respectively, in this valuation. Neither rate is a guarantee of future investment performance, but rather an assumption about the long term rate of return. We have selected these rates for illustrative purposes, though the ultimate decision for these rates lies with the District.

The District reported a Net OPEB obligation of \$91,761,722 as of June 30, 2010. Exhibits presented in this report are based on the assumption that the results of the December 1, 2010 valuation will first be applied in determining the annual OPEB expense for the fiscal year ending June 30, 2011. *Assuming the District continues funding on a pay-as-you-go basis,*

- We calculate the GASB 45 actuarial accrued liability (AAL) as of December 1, 2010 to be \$566,291,438. Since the District has not set aside assets in an irrevocable trust to offset these liabilities, the unfunded accrued liability as of this date is \$566,291,438.
- We calculate the annual required contribution (ARC) to be \$43,615,798.
- Contributions for the fiscal year ending June 30, 2011 are estimated to be \$19,137,830, equal to (a) \$18,549,269 in benefit payments made by the District during the period plus (b) \$588,561, the projected current year's implicit subsidy of retiree Kaiser premiums by active employee Kaiser premiums.
- Based on the above, we estimate the net OPEB obligation to be \$116,234,219 as of June 30, 2011.
- We projected results for the fiscal year ending June 30, 2012, assuming the District continues a pay-as-you-go funding policy. These results are also found in the tables beginning on page 12.

To enable the District to compare and consider the relative benefits of prefunding its OPEB obligations, we calculated the prefunding results for the fiscal year ending June 30, 2012 on the same amortization basis currently being used by the District. These results are found in Column 2 of the exhibit in Appendix 2 on page 26, shown alongside the pay-as-you-go results. Should a prefunding policy be of interest to the District for this or any future year, we are available to assist with additional information or calculations, as needed.

There are other funding options in addition to the pay-as-you-go and minimum prefunding options described above, such as partial prefunding, though these would require additional calculations.



Executive Summary (Concluded)

The liabilities shown in the report reflect assumptions regarding continued future employment, rates of retirement and survival, and elections by future retirees to retain coverage for themselves and their dependents. To the extent that actual experience is not what we assumed, future results will be different. We also note that this valuation has been prepared on a closed group basis; no provision is made for new employees.

Details of our valuation process and the various disclosures required by GASB 45 are provided on the succeeding pages.

The next actuarial valuation date should not be later than December 1, 2012. If there are any significant changes in the employee data, benefits provided or the funding policy, please contact us to discuss whether an earlier valuation is appropriate.

B. Requirements of GASB 45

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This Statement establishes standards for the measurement, recognition, and display of OPEB expense/expenditures and related liabilities (assets), note disclosures, and, if applicable, required supplementary information (RSI) in the financial reports of state and local governmental employers. We understand that the District adopted GASB 45 for the fiscal year ended June 30, 2008.

GASB 45 disclosures include the determination of an annual OPEB cost. For the first year, the annual OPEB cost is equal to the annual required contribution (ARC) as determined by the actuary. If the District's actual contribution is less than (greater than) the ARC, then a net OPEB obligation (asset) amount is established. In subsequent years, the annual OPEB expense will reflect adjustments made to the net OPEB obligation, in addition to the ARC (see Table 1D).

The decision whether or not to prefund, and at what level, is at the discretion of the District, as are the manner and term for paying down the unfunded actuarial accrued liability. Once a funding policy has been established, however, the District's auditor may have an opinion as to the timing and manner of any change to such policy in future years. The level of prefunding also affects the selection of the discount rate used for valuing the liabilities.

We note that various issues in this report may involve legal analysis of applicable law or regulations. The District should consult counsel on these matters; Bickmore Risk Services (BRS) does not practice law and does not intend anything in this report to constitute legal advice. In addition, we recommend the District consult with their internal accounting staff or external auditor or accounting firm about the accounting treatment of OPEB liabilities.

C. Sources of OPEB Liabilities

Post-employment benefits other than pensions (OPEB) comprise a part of compensation that employers offer for services received. The most common OPEB are:

- Medical
- Dental
- Prescription drug
- Vision
- Life insurance

Other possible post-employment benefits may include outside group legal, long-term care, or disability benefits outside of a pension plan. OPEB does not generally include vacation, sick leave¹ or COBRA benefits, which fall under other GASB accounting statements.

A direct employer payment toward the cost of OPEB benefits is referred to as an “explicit” subsidy and these are included in the determination of OPEB liabilities. In addition, if claims experience of employees and retirees are pooled when determining premiums, the retirees pay a premium based on a pool of members that, on average, are younger and healthier. For certain types of coverage, such as medical, this results in an “implicit subsidy” of retiree claims by active employee premiums since the retiree premiums are lower than they would have been if the retirees were insured separately. GASB 45 generally requires an implicit subsidy of retiree premium rates be valued as an OPEB liability (see paragraph 13.a. of GASB 45).

Exceptions may exist when the plan is either a “community-rated” or “cost-sharing” program. GASB guidance indicates that a District whose membership is a small portion (in the neighborhood of 1%) of the total coverage of a multiple employer plan to reasonably conclude that any change in their group’s mix of retirees and active would not affect the premium rates for the plan. In those circumstances, while an implicit subsidy may exist, it is not required to be disclosed.

OPEB Obligations of the District

The District provides continuation of medical, dental, vision and life coverage to its retiring employees. For retirees and former employees that have chosen to retain this coverage:

- The District contributes directly to the cost of retiree medical coverage. These benefits are described in Table 3 and liabilities have been included in this valuation.
- While retirees may continue dental, vision and/or life insurance coverage at their discretion, the District does not contribute toward the cost of this coverage. Dental and life insurance coverage are rated separately for actives and retired employees; as such, there is no implicit subsidy of retiree claims by active premiums. While retirees and actives are comingled in setting vision premiums, this coverage is relatively incidental and we believe no subsidy exists for this coverage. Neither dental, vision or life insurance coverage is considered further in this report.

¹ When a terminating employee’s unused sick leave credits are converted to provide or enhance a defined benefit OPEB, e.g., healthcare benefits, such converted sick leave credits should be valued under GASB 45.

Sources of OPEB Liabilities (concluded)

- Employees in the Sacramento City Teachers Association are covered by either Healthnet or Kaiser medical plans. Experience of actives and retirees in the Healthnet plans is rated separately in setting premiums and thus no subsidy of retiree claims by active premiums exists in this arrangement. However, experience of active employees and pre-Medicare eligible retirees is comingled in setting rates in the Kaiser plan for SCTA members. We believe an implicit subsidy of retiree claims exists for this group and have included the liabilities for this subsidy in this valuation.
- Employees other than those in the Sacramento City Teachers Association are covered by the CalPERS medical program. The experience of public agency employer membership in this program is community-rated (“OPEB Assumption Model”, 11/14/2006) and the District’s membership in this program is incidental relative to the total number of members covered. This report, therefore, does not make age-related premium adjustments or compute an implicit rate subsidy for employees covered under this program.

D. Valuation Process

The valuation has been based on employee census data initially submitted to us by the District in January 2011 and clarified in various related communications. Summaries of that data are provided in Table 2. While the individual employee records have been reviewed to verify that it is reasonable in various respects, the data has not been audited and we have otherwise relied on the District as to its accuracy. A summary of the benefits provided under the Plan is provided in Table 3A, based on information supplied to BRS by the District. The valuation described below has been performed in accordance with the actuarial methods and assumptions described in Table 4.

In the specific development of the projected benefit values and liabilities, we first determine an expected premium or benefit stream over the employee's future retirement. We then calculate a present value of these premiums as of the valuation date.

- These present value determinations reflect assumptions for the likelihood that an employee may not continue in service with the District to receive benefits;
- For those that do, appropriate assumptions are made to reflect the probability of retirement at various ages.
- After reduction for the probability an employee may not receive a benefit, for the remaining probability he or she does, those benefits reflect assumptions as to whether they will elect coverage for themselves and/or dependents.
- The cost of benefits payable, once they begin for each employee, reflect expected trends in the cost of those benefits and the assumptions as to the expected date(s) those benefit will cease. The final payments for currently active employees may not be made for 75 years or more.

The resulting present value for each employee is allocated as a level percent of payroll each year over the employee's career using the entry age normal cost method. This creates a cost expected to increase each year as payroll increases. Amounts attributed to prior fiscal years form the "actuarial accrued liability" (AAL). The amount of future OPEB cost allocated to the current year is referred to as the "normal cost".

Where contributions have been made to an irrevocable OPEB trust, the accumulated value of trust assets is applied to offset the AAL. It is our understanding that the District's plans have not yet been funded and no assets have been set aside in an irrevocable trust as of the valuation date. The portion of the AAL not covered by assets is referred to as the unfunded actuarial accrued liability (UAAL).

E. Changes Since the Prior Valuation

In addition to updates in employee data and premium information, this valuation reflects the following principal changes which impacted projected OPEB costs:

- (a) A change in the benefits provided to certain SCTA retirees (specifically, longer eligibility requirements for some future retirees and a change in out-of-area rate plans made available by the District for current and future SCTA retirees covered by Medicare).
- (b) A change in the demographic actuarial assumptions used (rates of termination, mortality and retirement) to reflect the rates used in the most recent actuarial valuations of the pension plans covering District employees, and
- (c) A change in the medical trend rate assumption to better reflect anticipated experience.

The overall effect of these changes was a modest decrease in liabilities relative to what we expected as of December 1, 2010, as shown below:

Results as of December 1, 2010	Expected	Actual
Number of Covered Employees		
Actives	4,730	4,448
Retirees	3,118	3,206
Total Participants	7,848	7,654
Actuarial Present Value of Projected Benefits		
Actives	\$ 520,535,774	\$ 484,927,852
Retirees	291,993,972	298,164,856
Total APVPB	812,529,745	783,092,708
Actuarial Accrued Liability (AAL)		
Actives	315,384,810	268,126,582
Retirees	291,993,972	298,164,856
Total AAL	607,378,781	566,291,438
Actuarial Value of Assets	-	-
Unfunded AAL (UAAL)	607,378,781	566,291,438
Normal Cost	19,520,161	18,101,918

Based on experience to date, we have assumed that no SCTA retirees will opt to decline medical benefits and receive 50% of the average in-area premium cost to purchase other coverage of their choice. As experience develops under this option, we will decide on an appropriate assumption to reflect expected utilization of this option.

We have also not considered the reduction in District liabilities resulting from the contributions required of active SCTA employees, since a trust meeting the requirements of GASB 45 for the funding of OPEB liabilities had not been established as of the date of this valuation.

F. Funding Policy

The specific calculation of the ARC and annual OPEB expense for an employer depends on how the employer elects to fund these benefits. Contributing an amount greater than or equal to the ARC each year is referred to as “prefunding”. Prefunding generally allows the employer to have the liability calculated using a higher discount rate, which in turn lowers the liability. In addition, following a prefunding policy does not build up a net OPEB obligation because the contribution equals or exceeds the annual OPEB cost each year.

Determination of the ARC

The Annual Required Contribution (ARC) consists of two basic components, which have been adjusted with interest to the District’s fiscal year end:

- The amounts attributed to active employee service performed in the current fiscal year (the normal cost) and
- Amortization of the unfunded actuarial accrued liability (UAAL).

These results are summarized in Table 1C.

Decisions Affecting the Amortization Payment

The period and method for amortizing the AAL can significantly affect the ARC. GASB 45:

- Prescribes a maximum amortization period of 30 years and requires no minimum amortization period (except 10 years for certain actuarial gains). Immediate full funding of the liability is also permitted.
- Allows amortization payments to be determined (a) as a level percentage of payroll, designed to increase over time as payroll increases, or (b) as a level dollar amount much like a conventional mortgage, so that this component of the ARC does not increase over time. Where a plan is closed and has no ongoing payroll base, a level percent of payroll basis is not permitted.
- Allows the amortization period to decrease annually by one year (closed basis) or to be maintained at the same number of years (open basis).

It is our understanding that the District’s pay-as-you-go funding policy includes amortization of the unfunded AAL over a closed 30-year period initially established in determining the ARC for the fiscal year ended June 30, 2008. A 26 year period was used in developing the annual OPEB expense for the 2011-12 fiscal year, with 25 years remaining as of June 30, 2012. Amortization payments are determined on a level percent of pay basis.

Funding of the Implicit Subsidy

The implicit subsidy liability created when expected retiree medical claims exceed the retiree premiums was described earlier in Section C. In practical terms, when the City pays the premiums each year for active SCTA members in the Kaiser plan, their premiums include an amount expected to be transferred to cover the portion of the pre-Medicare retirees’ claims not covered by their premiums. This transfer represents the current year’s implicit subsidy. Paragraph 13.g.of GASB 45 allows for recognition of payments to an irrevocable trust *or directly to the insurer* as an employer’s contribution to the ARC. We have estimated the portion of this year’s premium payment attributable to the implicit subsidy and recommend netting this against the funding requirement for the implicit subsidy (see Table 1D).

G. Choice of Actuarial Funding Method and Assumptions

The “ultimate real cost” of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These expenditures are dependent only on the terms of the plan and the administrative arrangements adopted, and as such are not affected by the actuarial funding method. The actuarial funding method attempts to spread recognition of these expected costs on a level basis over the life of the plan, and as such sets the “incidence of cost”. Methods that produce higher initial annual (prefunding) costs will produce lower annual costs later. Conversely, methods that produce lower initial costs will produce higher annual costs later relative to the other methods. GASB 45 allows the use of any of six actuarial funding methods; a brief description of each can be found in the glossary.

Factors Impacting the Selection of Funding Method

While the goal of GASB 45 is to match recognition of retiree medical expense with the periods during which the benefit is earned, the funding methods differ because they focus on different financial measures in attempting to level the incidence of cost. Appropriate selection of a funding method contributes to creating intergenerational equity between generations of taxpayers. The impact of potential new employees entering the plan may also affect selection of a funding method, though this is not a factor in this plan.

We believe it is most appropriate for the plan sponsor to adopt a theory of funding and consistently apply the funding method representing that theory. This valuation was prepared using the entry age normal cost method with normal cost determined on a level percent of pay basis. The entry age normal cost method often produces initial contributions between those of the other more common methods and is generally regarded by pension actuaries as the most stable of the funding methods and is one of the most commonly used methods for GASB 45 compliance. In addition, it is the method required for plans participating in the CalPERS OPEB trust, CERBT.

Factors Affecting the Selection of Assumptions


Special considerations apply to the selection of actuarial funding methods and assumptions for the District. In particular, CalPERS has issued a set of standardized actuarial methods and assumptions to be used by entities participating in the CalPERS prefunding vehicle for OPEB liabilities, the California Employers Retiree Benefit Trust (CERBT). The actuarial assumptions used in this report for GASB 45 analysis are intended to comply with CERBT requirements. While this report does not take a position either on whether the District should prefund or the appropriate investment vehicle for doing so, assuming our application of methods and assumptions is acceptable to CalPERS, the option of using CERBT is available to the District using the analysis in this report.

In selecting an appropriate discount rate, GASB states that the discount rate should be based on the expected long-term yield of investments used to finance the benefits. Since no OPEB trust has yet been established, for purposes of this valuation, we have used a 7.5% discount rate in developing results on a funded basis and a 4.5% rate for pay-as-you-go funding. The actual discount rate, should the District decide to begin prefunding, should be adjusted, as appropriate, to reflect the particular investments and asset allocation strategy selected.

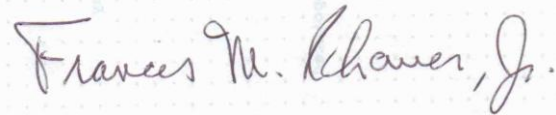
H. Certification

We certify that this report has been prepared in accordance with our understanding of GASB 45, and that the figures in Tables 1A, 1B and 1C accurately present our analysis of the actuarial calculations for this plan required by GASB 45. Each signing individual is a Manager in the Health & Benefits Actuarial Unit at Bickmore Risk Services and a Member of the American Academy of Actuaries who satisfies the qualification requirements for rendering this opinion.

Signed: October 6, 2011



Catherine L. MacLeod, FSA, EA, MAAA



Francis M. Schauer Jr., FSA, FCA, EA, MAAA

Table 1A
Comparison of Valuation Results
Pay-As-You-Go Basis

The following exhibit compares the results of the December 1, 2008 valuation (Column 1) to the results of the December 1, 2010 valuation (Column 2).

Valuation date	Pay-As-You-Go	
	12/1/2008	12/1/2010
Discount rate	4.50%	4.50%
Number of Covered Employees		
Actives	4,730	4,448
Retirees	3,118	3,206
Total Participants	7,848	7,654
Actuarial Present Value of Projected Benefits		
Actives	\$ 478,832,744	\$ 484,927,852
Retirees	297,873,390	298,164,856
Total APVPB	776,706,134	783,092,708
Actuarial Accrued Liability (AAL)		
Actives	254,567,628	268,126,582
Retirees	297,873,390	298,164,856
Total AAL	552,441,018	566,291,438
Actuarial Value of Assets	-	-
Unfunded AAL (UAAL)	552,441,018	566,291,438
Normal Cost	18,310,630	18,101,918
Benefit Payments		
Actives (in retirement)	727,160	69,096
Retirees	15,914,429	19,068,734
Total	16,641,589	19,137,830

It is our understanding that the results of the December 1, 2010 valuation results will be used to develop the annual OPEB expense and net OPEB obligation for the fiscal years ending June 30, 2011 and June 30, 2012. Those calculations begin on the following page.

Table 1B
Summary of Valuation Results
Pay-As-You-Go Funding Basis

The following summarizes the results of the December 1, 2010 valuation for the fiscal year ending June 30, 2011, and adjusted (rolled forward) amounts for the fiscal year ending June 30, 2012.

Valuation date	Pay-As-You-Go Basis	
	12/1/2010	
For fiscal year beginning	7/1/2010	7/1/2011
For fiscal year ending	6/30/2011	6/30/2012
Discount rate	4.50%	4.50%
Number of Covered Employees		
Actives	4,448	4,448
Retirees	3,206	3,206
Total Participants	7,654	7,654
Actuarial Present Value of Projected Benefits		
Actives	\$ 484,927,852	\$ 506,680,509
Retirees	298,164,856	292,513,541
Total APVPB	783,092,708	799,194,050
Actuarial Accrued Liability (AAL)		
Actives	268,126,582	299,039,686
Retirees	298,164,856	292,513,541
Total AAL	566,291,438	591,553,227
Actuarial Value of Assets		
	-	-
Unfunded AAL (UAAL)	566,291,438	591,553,227
Normal Cost	18,101,918	18,690,230
Benefit Payments		
Actives (in retirement)	69,096	2,055,529
Retirees	19,068,734	17,832,251
Total	19,137,830	19,887,780

Table 1C
Calculation of the Annual Required Contribution
Pay-As-You-Go Funding Basis

The following exhibit develops the amortization payments and the annual required contribution (ARC) on a pay-as-you-go basis for the fiscal years ending June 30, 2011 and June 30, 2012.

Fiscal Year End	Pay-As-You-Go Basis	
	6/30/2011	6/30/2012
Funding Policy		
Discount rate	4.50%	4.50%
Amortization method	Level % of Pay	Level % of Pay
Initial amortization period (in years)	30	30
Remaining period (in years)	27	26
Determination of Amortization Payment		
UAAL	566,291,438	591,553,227
Factor	23.1915	22.4602
Payment	24,418,060	26,337,843
Annual Required Contribution (ARC)		
Normal Cost	18,101,918	18,690,230
Amortization of UAAL	24,418,060	26,337,843
Interest to 06/30	1,095,820	1,160,458
Total ARC		
Determined as of fiscal year end	43,615,798	46,188,531

While the following is not intended to be used to determine the normal cost or ARC in future years, this information may be of value for planning purposes. The projected covered payroll shown for each year below reflects assumed increases in aggregate payroll since the valuation date.

Projected covered payroll	230,000,000	237,475,000
Normal Cost as a percent of payroll	7.9%	7.9%
ARC as a percent of payroll	19.0%	19.4%
ARC per active ee	9,806	10,384

Table 1D
Expected OPEB Disclosures
Pay-As-You-Go Funding Basis

The following exhibit displays the expected June 30, 2011 and 2012 disclosures assuming the District continues its previously established pay-as-you-go funding policy provided under GASB 45.

Fiscal Year End	Pay-As-You-Go Basis	
	6/30/2011	6/30/2012
1. Calculation of the Annual OPEB Expense		
a. ARC for current fiscal year	43,615,798	46,188,531
b. Interest on Net OPEB Obligation (Asset) at beginning of year	4,129,277	5,230,540
c. Adjustment to the ARC	(4,134,748)	(5,408,000)
d. Annual OPEB Expense (a. + b. + c.)	43,610,327	46,011,071
2. Calculation of Expected Contribution		
a. Estimated payments on behalf of retirees	\$ 18,549,269	\$ 19,337,155
b. Estimated contribution to OPEB trust	-	-
c. Current Year's implicit subsidy	588,561	550,625
d. Total Expected Employer Contribution	19,137,830	19,887,780
3. Change in Net OPEB Obligation (1.d. minus 2.d.)	24,472,497	26,123,291
Net OPEB Obligation (Asset), beginning of fiscal year	91,761,722	116,234,219
Net OPEB Obligation (Asset) at fiscal year end	116,234,219	142,357,510

Table 2
Summary of Employee Data

The District reported 4,448 active employees; of these, 4,309 were currently participating in the medical program while 139 employees were waiving coverage as of the valuation date. Age and service information for the reported individuals is provided below:

Distribution of Benefits-Eligible Active Employees								
Current Age	Years of Service						Total	Percent
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 & Up		
Under 25	30	17	0	0	0	0	47	1%
25 to 29	95	139	43	2	0	0	279	6%
30 to 34	65	182	167	50	3	0	467	10%
35 to 39	49	160	133	236	34	6	618	14%
40 to 44	50	138	93	158	83	17	539	12%
45 to 49	38	111	88	137	97	140	611	14%
50 to 54	35	99	60	146	113	239	692	16%
55 to 59	16	53	59	132	105	302	667	15%
60 to 64	17	27	39	80	79	182	424	10%
65 to 69	2	4	9	20	12	31	78	2%
70 & Up	0	4	0	6	4	12	26	1%
Total	397	934	691	967	530	929	4448	100%
Percent	9%	21%	16%	22%	12%	21%	100%	

Annual Covered Payroll \$230,000,000
Average Attained Age for Actives 46.6
Average Years of Service 11.9

There are also 3,206 retirees or their beneficiaries receiving benefits. The following chart summarizes the ages of current retirees in the District plan.

Employees currently participating in the District plans are broken out by group as follows:

Retirees by Age		
Current Age	Number	Percent
Below 50	3	0%
50 to 54	10	0%
55 to 59	122	4%
60 to 64	571	18%
65 to 69	651	20%
70 to 74	583	18%
75 to 79	514	16%
80 & up	752	23%
Total	3206	100%
Average Attained Age for Retirees & Survivors:		73.1

Participants by Group			
Group	Actives	Retired	Total
Confidential	19	17	36
CSA	21	22	43
SCAA	80	79	159
SCTA	2,556	1,831	4,387
SEIU	1,546	1,041	2,587
SUPV	19	32	51
Teamsters	74	38	112
UPE	133	146	279
Total	4,448	3,206	7,654

Table 3A Summary of Retiree Benefit Provisions

OPEB provided: The District has indicated that the OPEB provided is medical, dental, vision and life plan coverage to its retiring employees. However, the only OPEB creating a liability for the District is medical plan coverage.

Access to coverage: Medical coverage is *available* for employees who satisfy the requirements for retirement under the applicable retirement system:

- For CalPERS, attained age 50 with 5 years of State or public agency service or approved disability retirement.
- For CalSTRS, attained age 55 with 10 years or age 50 with 30 years of service.
- An employee who terminates employment with the District before meeting the age conditions above may not continue medical coverage beyond the COBRA period.

Benefits provided: For retirees who meet the additional conditions set forth below, the District subsidizes the cost of retiree medical coverage as described in the following table:

Group	Applies to Retirees	Minimum Age	Minimum Service	Benefit	Term of Benefit
United Professional Educators Classified Supervisors Association Confidential Management non-represented Supervisors	Hired at any date	50	5	Minimum employer contribution (MEC)	Life
	Hired before 11/15/96	55	10	Up to 100% of the Kaiser active employee premium (Sacramento region)	Life
	Hired after 11/14/96	60	10		Age 65
Teamsters & SEIU	Hired at any date	50	5	Minimum employer contribution (MEC)	Life
	Hired before 5/22/87	50	10	Up to 100% of the Kaiser active employee premium (Sacramento region)	Life
	Hired after 5/21/87 and before 5/22/96	55	10		
		60	20		
	Hired after 5/21/96	60	10	Up to 50% of the Kaiser active employee premium (Sacramento region)	Life
Sacramento City Teachers Association	Retired at any date	55	5	Can continue medical coverage at their own expense	Life
	Retired before 1/1/75	55	10	Up to \$121 per month	Life
	Retired after 12/31/74 and had attained age 55 with 10 years of service prior to 7/1/13	55	10	100% of the employee only premium	Life
					Life
	Retire after 6/30/13 and had not attained age 55 with 10 years of service prior to 7/1/13	55	20	100% of the employee only premium	Life
56		19			
57		18			
58		17			
	59	16			
	60	15			

Table 3A Summary of Retiree Benefit Provisions (Concluded)

All District employees, except SCTA members, are currently provided medical coverage through CalPERS as permitted under the Public Employees' Medical and Hospital and Care Act (PEMHCA). As a condition of participation in this medical program, the District is obligated to contribute toward the cost of retiree medical coverage for the retiree's lifetime or until coverage is discontinued. Employees covered by the CalPERS medical program must commence his or her retirement benefit within 120 days of terminating employment with the District to retain access to this coverage. According to current PEMHCA resolutions provided to BRS, the District pays the minimum employer contribution (MEC) for both active and retired employees (\$108 per month in 2011; \$112 per month in 2012)².

Other than continuation of the MEC for retirees covered by the CalPERS/PEMHCA medical program, there are no other paid survivor benefits, though a spouse may continue coverage at his or her expense.

SCTA retirees may opt to decline medical benefits and receive 50% of the average in-area premium cost to purchase other coverage of their choice.

Current premium rates: The 2011 CalPERS monthly medical plan rates are below.

Sacramento 2011 Health Plan Rates						
Plan	Actives and Pre-Med Retirees			Medicare Eligible		
	Ee Only	Ee & 1	Ee & 2+	Ee Only	Ee & 1	Ee & 2+
Blue Shield HMO	\$609.14	\$1,218.28	\$1,583.76	\$337.88	\$675.76	\$1,013.64
Blue Shield NetValue HMO	\$541.43	\$1,082.86	\$1,407.72	\$337.88	\$675.76	\$1,013.64
Kaiser HMO	\$524.51	\$1,049.02	\$1,363.73	\$282.30	\$564.60	\$846.90
PERS Choice PPO	\$524.04	\$1,048.08	\$1,362.50	\$375.88	\$751.76	\$1,127.64
PERS Select PPO	\$458.27	\$916.54	\$1,191.50	\$375.88	\$751.76	\$1,127.64
PERS Care PPO	\$831.50	\$1,663.00	\$2,161.90	\$433.66	\$867.32	\$1,300.98

The tables above illustrate the rates for residents of the Sacramento Area rate group. While different rate may apply where the member resides outside of this area, these variances are reflected in the valuation, but not listed here. Additionally, CalPERS charges an administrative fee, however these expenses are not separately analyzed in this valuation.

The medical rates that apply to SCTA employees as of December 1, 2010 are as follows:

Health Plan	Active	Retired							
		Pre-65		Post-65					
		Risk	Out of Area	Risk	Out of Area	Medicare			
						Full	Part A	Part B	None
Health Net	\$541.16	\$916.38	\$1,145.29	\$373.93	\$742.88	\$687.09	N/A	N/A	N/A
Kaiser	500.32	500.32	500.32	428.17	N/A	856.34	971.97	735.16	1383.95

The premiums valued for SCTA active employees in retirement were determined by weighting retiree premiums based on the current distribution of SCTA retirees by plan

² It is our understanding that there exists a pre-tax flexible benefit plan in place for active employees, which provides medical premiums in excess of the MEC, and such additional payments are not required to be provided to retired employees to meet PEMHCA requirements.

Table 3B General CalPERS Annuitant Eligibility Provisions

The content of this section has been drawn from Section C, Summary of Plan Provisions, of the State of California OPEB Valuation as of June 30, 2010, issued March 2011, to the State Controller from Gabriel Roeder & Smith. It is provided here as a brief summary of general annuitant and survivor coverage.

Retired Employees

A member is eligible to enroll in a CalPERS health plan if he or she retires within 120 days of separation from employment and receives a monthly retirement allowance. If the member meets this requirement, he or she may continue his or her enrollment at retirement, enroll within 60 days of retirement, or enroll during any Open Enrollment period. If a member is currently enrolled in a CalPERS health plan and wants to continue enrollment into retirement, the employer will notify CalPERS and the member's coverage will continue into retirement.

Eligibility Exceptions: Certain family members are not eligible for CalPERS health benefits:

- Children age 26 or older
- Children who have been married
- Children's spouses
- Former spouses
- Never enrolled or deleted disabled children over age 26
- Grandparents
- Parents
- Children of former spouses
- Other relatives

Coordination with Medicare

CalPERS retired members who qualify for premium-free Part A, either on their own or through a spouse (current, former, or deceased), must sign up for Part B as soon as they qualify for Part A. A member must then enroll in a CalPERS sponsored Medicare plan. The CalPERS-sponsored Medicare plan will pay for costs not paid by Medicare, by coordinating benefits.

Survivors of an Annuitant

If a CalPERS annuitant satisfied the requirement to retire within 120 days of separation, the survivor may be eligible to enroll within 60 days of the annuitant's death or during any future Open Enrollment period. Note: A survivor cannot add any new dependents; only dependents that were enrolled or eligible to enroll at the time of the member's death qualify for benefits.

Surviving registered domestic partners who are receiving a monthly annuity as a surviving beneficiary of a deceased employee or annuitant on or after January 1, 2002, are eligible to continue coverage if currently enrolled, enroll within 60 days of the domestic partner's death, or enroll during any future Open Enrollment period.

Surviving enrolled family members who do not qualify to continue their current coverage are eligible for continuation coverage under COBRA.

Table 4
OPEB Valuation Actuarial
Methods and Assumptions

Valuation Date	December 1, 2010
Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	Market value of assets (\$0; plan has not yet been funded)
Discount Rate	4.5% if unfunded; 7.5% if funded
Salary Increase	3.25% per year
Assumed Increase for Amortization Payments	3.25% per year where determined on a percent of pay basis

Mortality Before Retirement

Illustrative rates:

CalPERS Public Agency Miscellaneous Non- Industrial Deaths only			CalSTRS Active Member Mortality		
Age	Male	Female	Age	Male	Female
15	0.00045	0.00006	30	0.00037	0.00020
20	0.00047	0.00016	35	0.00039	0.00024
30	0.00053	0.00036	40	0.00063	0.00039
40	0.00087	0.00065	45	0.00096	0.00060
50	0.00176	0.00126	50	0.00130	0.00094
60	0.00395	0.00266	55	0.00186	0.00143
70	0.00914	0.00649	60	0.00292	0.00221
80	0.01527	0.01108	65	0.00527	0.00392

Mortality After Retirement

CalPERS members - Illustrative rates:

CalPERS Public Agency Miscellaneous, Police & Fire Post Retirement Mortality				
Age	Male		Female	
	Regular	Disabled	Regular	Disabled
40	0.00093	0.01666	0.00062	0.00674
50	0.00239	0.01632	0.00125	0.01245
60	0.00720	0.02293	0.00431	0.01628
70	0.01675	0.03870	0.01244	0.03019
80	0.05270	0.08388	0.03749	0.05555
90	0.16747	0.21554	0.12404	0.14949
100	0.34551	0.45905	0.31876	0.37662
110	1.00000	1.00000	1.00000	1.00000

**Table 4 - Actuarial Methods and Assumptions
(Continued)**

Mortality After Retirement
(continued)

CalSTRS members - Illustrative rates:

CalSTRS Retired and Beneficiary Mortality				
Age	Male		Female	
	Regular	Disabled	Regular	Disabled
50	0.00130	0.02500	0.00094	0.02000
55	0.00189	0.02500	0.00146	0.02000
60	0.00303	0.02500	0.00230	0.02000
65	0.00550	0.02500	0.00412	0.02000
70	0.01034	0.02500	0.00785	0.02000
75	0.01940	0.03783	0.01393	0.02811
80	0.03567	0.11076	0.02624	0.04588
85	0.06517	0.11076	0.05001	0.07745
90	0.11740	0.18341	0.09615	0.13168

Termination Rates

CalPERS Public Agency School: sum of Terminated
Refund and Terminated Vested rates
Males and Females – Illustrative rates

Current Age	Years of Service					
	0	3	5	10	15	20
20	0.1730	0.1356	0.1189			
25	0.1627	0.1253	0.1077	0.0899		
30	0.1525	0.1150	0.0965	0.0783	0.0750	
35	0.1422	0.1048	0.0853	0.0669	0.0633	0.0591
40	0.1319	0.0945	0.0741	0.0554	0.0515	0.0472
45	0.1217	0.0842	0.0629	0.0439	0.0398	0.0353
50	0.1114	0.0739	0.0000	0.0000	0.0000	0.0000

CalSTRS males - Illustrative Rates:

Current Age	Males - Years of Service					
	1	5	10	15	20	25
20	0.1300					
25	0.1300	0.0390				
30	0.1250	0.0360	0.0200			
35	0.1300	0.0300	0.0200	0.0110		
40	0.1300	0.0300	0.0200	0.0110	0.0060	
45	0.1300	0.0300	0.0200	0.0110	0.0060	0.0040
50	0.1400	0.0300	0.0200	0.0110	0.0060	0.0050

**Table 4 - Actuarial Methods and Assumptions
(Continued)**

Termination Rates
(continued)

CalSTRS females – Illustrative rates

Current Age	Females - Years of Service					
	1	5	10	15	20	25
20	0.1000					
25	0.1000	0.0550				
30	0.1100	0.0530	0.0230			
35	0.1100	0.0450	0.0180	0.0100		
40	0.1100	0.0380	0.0160	0.0090	0.0050	
45	0.1050	0.0330	0.0130	0.0090	0.0050	0.0030
50	0.1050	0.0250	0.0130	0.0090	0.0050	0.0040

Retirement Rates

CalPERS Public Agency School (males and females)
2% @ 55 – Illustrative rates

Age	Years of Service					
	5	10	15	20	25	30
50	0.0050	0.0090	0.0130	0.0150	0.0160	0.0180
55	0.0240	0.0480	0.0670	0.0790	0.0880	0.0990
60	0.0370	0.0730	0.1020	0.1210	0.1340	0.1500
65	0.0910	0.1800	0.2510	0.2970	0.3310	0.3700
70	0.0660	0.1310	0.1830	0.2160	0.2410	0.2700
75 & over	0.0550	0.1080	0.1510	0.1790	0.1990	0.2230

CalSTRS males – Illustrative rates

Current Age	Years of Service					
	5	10	15	20	25	30
50	0.0000	0.0000	0.0000	0.0000	0.0000	0.0150
55	0.0270	0.0270	0.0270	0.0270	0.0405	0.0800
60	0.0630	0.0630	0.0630	0.0630	0.0945	0.2700
65	0.1350	0.1350	0.1350	0.1350	0.2025	0.3000
70	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

CalSTRS females – Illustrative Rates

Current Age	Years of Service					
	5	10	15	20	25	30
50	0.0000	0.0000	0.0000	0.0000	0.0000	0.0250
55	0.0450	0.0450	0.0450	0.0450	0.0675	0.0900
60	0.0900	0.0900	0.0900	0.0900	0.1350	0.3100
65	0.1440	0.1440	0.1440	0.1440	0.2160	0.3200
70	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

**Table 4 - Actuarial Methods and Assumptions
(Continued)**

Healthcare Trend Rate

Medical plan premiums are assumed to increase once each year. The increases over the prior year's levels are assumed to be effective on the dates shown in the chart below:

Effective July 1	Premium Increase	Effective July 1	Premium Increase
2012	9.0%	2016	7.0%
2013	8.5%	2017	6.5%
2014	8.0%	2018	5.5%
2015	7.5%	2019 & up	4.5%

The Minimum Employer Contribution (MEC) required under PEMHCA is assumed to increase at 4.5% per year.

Participation Rate

Active employees:

- (a) 40% of active employees (including those not currently covered by a District plan) who qualify only for the Minimum Employer Contribution are assumed to continue medical coverage through the District in retirement.
- (b) 100% of active employees who qualify for greater District benefits are assumed to elect to continue their coverage in retirement.

Retired participants: Existing medical plan elections are assumed to be maintained through retirement until death.

Where District-paid benefits decrease at age 65, only 75% of those participating are assumed to continue their coverage through the District after benefits are reduced.

Spouse Coverage

Current active employees: 20% of eligible retirees are assumed to elect coverage for an eligible spouse in retirement. Husbands are assumed to be 3 years older than their wives.

Currently retired participants: Based on existing elections for spouse coverage.

Surviving spouses are assumed to retain coverage until their death.

Medicare Eligibility

Absent contrary data, all individuals are assumed to be eligible for Medicare Parts A and B at 65.

Table 4 - Actuarial Methods and Assumptions (Concluded)

Development of Age-related Premiums

Kaiser SCTA medical premiums applicable prior to Medicare eligibility: Actual premium rates were adjusted to an age-related basis by applying the rates per the "Representative Curve for General Use" as presented by Petertil, August 2003, Society of Actuaries. Rates between 50 and 64 were averaged and rounded to the nearest .5%. A uniform rate was developed and applied prior to age 50 based on analysis of plans offered. Based on this, premiums for ages below 65 were assumed to increase at the rate of 3.5% per year.

Changes Since the Prior Valuation:

Discount rates

Funded rate illustrated: decreased from 7.75% to 7.5%

Demographic assumptions

For CalPERS participants: rates were updated from the 2002 experience study to the 2007 experience study.

For CalSTRS participants: rates were updated to reflect those in the most recent actuarial valuation for the CalSTRS retirement system.

Healthcare trend

Medical plan premium rates are assumed to increase at slightly higher rates than were assumed in the prior valuation. Please refer to the 2008 report to compare the changes by year.

Increases in the Minimum Employer Contribution required under PEMHCA, however, were decreased to an assumed increase of 4.5% per year.

Table 5
Projected Benefit Payments

The following is an estimate of other post-employment benefits to be paid on behalf of current retirees and current employees expected to retire from the District.

- No benefits expected to be paid on behalf of current active employees prior to retirement are considered in this projection.
- No benefits for potential future employees have been included.

Expected annual benefits have been projected on the basis of the actuarial assumptions outlined in Table 4.

Projected Annual Benefit Payments							
Fiscal Year Ending June 30	Explicit Subsidy			Implicit Subsidy			Total
	Current Retirees	Future Retirees	Total	Current Retirees	Future Retirees	Total	
2011	18,549,269	-	18,549,269	519,465	69,096	588,561	19,137,830
2012	17,426,528	1,910,627	19,337,155	405,723	144,902	550,625	19,887,780
2013	17,850,434	3,080,502	20,930,936	346,688	234,119	580,807	21,511,743
2014	18,255,253	4,274,851	22,530,104	235,247	323,768	559,015	23,089,119
2015	18,657,164	5,443,694	24,100,858	158,436	390,592	549,028	24,649,886
2016	19,043,831	6,607,352	25,651,183	105,672	430,992	536,664	26,187,847
2017	19,423,981	7,775,981	27,199,962	59,845	489,804	549,649	27,749,611
2018	19,582,657	9,026,401	28,609,058	54,156	540,243	594,399	29,203,457
2019	19,497,405	10,303,261	29,800,666	30,917	574,041	604,958	30,405,624
2020	19,473,921	11,562,460	31,036,381	27,139	611,824	638,963	31,675,344

Appendix 1 Breakout of the Valuation Results by Group For Fiscal Year Ending June 30, 2011

The following table breaks out the valuation results for Certified, Classified and Management employees. Results are shown on the same basis as those presented in Tables 1B and 1C.

Approach Group	Pay-As-You-Go					
	Certificated			Classified	Management	Total
	Explicit	Implicit	Total	Total	Total	Total
Subsidy Interest Rate	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Amortization period (in years)	27	27	27	27	27	27
Participants in Group						
Actives	2,556	1,234	2,556	1,620	272	4,448
Retirees	1,831	147	1,831	1,079	296	3,206
Total Participants	4,387	1,381	4,387	2,699	568	7,654
Actuarial Present Value of Projected Benefits						
Actives	352,199,884	15,465,066	367,664,950	103,554,013	13,708,889	484,927,852
Retirees	198,295,597	1,754,380	200,049,977	75,419,762	22,695,117	298,164,856
Total APVPB	550,495,481	17,219,446	567,714,927	178,973,775	36,404,006	783,092,708
Actuarial Accrued Liability						
Actives	182,808,348	6,861,970	189,670,318	70,070,543	8,385,721	268,126,582
Retirees	198,295,597	1,754,380	200,049,977	75,419,762	22,695,117	298,164,856
Total AAL	381,103,945	8,616,350	389,720,295	145,490,305	31,080,838	566,291,438
Actuarial Value of Assets	0	0	0	0	0	0
Unfunded Actuarial Accrued Liability						
Amortization Factor	23.1915	23.1915	23.1915	23.1915	23.1915	23.1915
Annual Required Contribution (ARC)						
Normal Cost	13,330,017	617,144	13,947,161	3,647,508	507,249	18,101,918
Amortization of UAAL	16,432,915	371,531	16,804,446	6,273,433	1,340,181	24,418,060
Interest to Fiscal Year End	767,047	25,480	792,527	255,681	47,612	1,095,820
ARC at Fiscal Year End	30,529,979	1,014,155	31,544,134	10,176,622	1,895,042	43,615,798

The implicit subsidy liability shown above for SCTA members arises out of the coverage of current and expected future pre-Medicare retirees in the Kaiser plan. For further details, please refer to pages 5 and 8 of the report, which discuss the implicit subsidy liability and how it is funded. Because all employees other than SCTA members participate in the CalPERS medical program, no implicit subsidy liability is required to be valued or disclosed.

Appendix 2 Comparison of Pay-As-You-Go and Prefunding Results

The following table compares the valuation results for the fiscal year end June 30, 2012 on a Pay-As-You-Go basis to those determined on a Prefunding basis.

Valuation date	Pay-As-You-Go	Prefunding
	12/1/2010	12/1/2010
For fiscal year beginning	7/1/2011	7/1/2011
For fiscal year ending	6/30/2012	6/30/2012
Discount rate	4.50%	7.75%
Actuarial Present Value of Projected Benefits		
Actives	\$ 506,749,605	\$ 244,005,336
Retirees	293,033,006	214,607,227
Total APVPB	799,782,611	458,612,563
Actuarial Accrued Liability (AAL)		
Actives	299,108,782	175,131,030
Retirees	293,033,006	214,607,227
Total AAL	592,141,788	389,738,257
Actuarial Value of Assets		
	-	-
Unfunded AAL (UAAL)	592,141,788	389,738,257
Normal Cost	18,690,230	8,013,484
Benefit Payments		
Actives (in retirement)	2,055,529	2,055,529
Retirees	17,832,251	17,832,251
Total	19,887,780	19,887,780
Determination of Amortization Payment		
UAAL	592,141,788	389,738,257
Factor	22.4602	16.0468
Payment	26,364,048	24,287,600
Annual Required Contribution (ARC)		
Normal Cost	18,690,230	8,013,484
Amortization of UAAL	26,364,048	24,287,600
Interest to 06/30	1,161,133	1,424,304
Total ARC at fiscal year end	46,215,411	33,725,388
Calculation of Expected Contribution		
Expected payments on behalf of retirees	\$ 19,887,780	\$ 19,887,780
Expected contribution to OPEB trust	-	13,837,608
Total Expected Employer Contribution	19,887,780	33,725,388

Glossary

Actuarial Accrued Liability (AAL) – Total dollars required to fund all plan benefits attributable to service rendered as of the valuation date for current plan members and vested prior plan members; see “Actuarial Present Value”

Actuarial Funding Method – A procedure which calculates the actuarial present value of plan benefits and expenses, and allocates these expenses to time periods, typically as a normal cost and an actuarial accrued liability

Actuarial Present Value (APV) – The amount presently required to fund a payment or series of payments in the future, it is determined by discounting the future payments by an appropriate interest rate and the probability of nonpayment.

Aggregate – An actuarial funding method under which the excess of the actuarial present value of projected benefits over the actuarial accrued liability is levelly spread over the earnings or service of the group forward from the valuation date to the assumed exit date, based not on individual characteristics but rather on the characteristics of the group as a whole

Annual Required Contribution (ARC) – The amount the employer would contribute to a defined benefit OPEB plan for a given year, it is the sum of the normal cost and some amortization (typically 30 years) of the unfunded actuarial accrued liability

Attained Age Normal Cost (AANC) – An actuarial funding method where, for each plan member, the excess of the actuarial present value of benefits over the actuarial accrued liability (determined under the unit credit method) is levelly spread over the individual’s projected earnings or service forward from the valuation date to the assumed exit date

CalPERS – Many state governments maintain a public employee retirement system; CalPERS is the California program, covering all eligible state government employees as well as other employees of other governments within California who have elected to join the system

Defined Benefit (DB) – A pension or OPEB plan which defines the monthly income or other benefit which the plan member receives at or after separation from employment

Defined Contribution (DC) – A pension or OPEB plan which establishes an individual account for each member and specifies how contributions to each active member’s account are determined and the terms of distribution of the account after separation from employment

Entry Age Normal Cost (EANC) – An actuarial funding method where, for each individual, the actuarial present value of benefits is levelly spread over the individual’s projected earnings or service from entry age to assumed exit age

Glossary (Continued)

Frozen Attained Age Normal Cost (FAANC) – An actuarial funding method under which the excess of the actuarial present value of projected benefits over the actuarial accrued liability (determined under the unit credit method) is levelly spread over the earnings or service of the group forward from the valuation date to the assumed exit date, based not on individual characteristics but rather on the characteristics of the group as a whole

Frozen Entry Age Normal Cost (FEANC) – An actuarial funding method under which the excess of the actuarial present value of projected benefits over the actuarial accrued liability (determined under the entry age normal cost method) is levelly spread over the earnings or service of the group forward from the valuation date to the assumed exit date, based not on individual characteristics but rather on the characteristics of the group as a whole

Financial Accounting Standards Board (FASB) – A private, not-for-profit organization designated by the Securities and Exchange Commission (SEC) to develop generally accepted accounting principles (GAAP) for U.S. public corporations

Government Accounting Standards Board (GASB) – A private, not-for-profit organization which develops generally accepted accounting principles (GAAP) for U.S. state and local governments; like FASB, it is part of the Financial Accounting Foundation (FAF), which funds each organization and selects the members of each board

Non-Industrial Disability (NID) – Unless specifically contracted by the individual Agency, PAM employees are assumed to be subject to only non-industrial disabilities.

Normal Cost – Total dollar value of benefits expected to be earned by plan members in the current year, as assigned by the chosen funding method; also called current service cost

Other Post-Employment Benefits (OPEB) – Post-employment benefits other than pension benefits, most commonly healthcare benefits but also including life insurance if provided separately from a pension plan

Pay-As-You-Go (PAYGO) – Contributions to the plan are made at about the same time and in about the same amount as benefit payments and expenses coming due

PEMHCA – The Public Employees' Medical and Hospital Care Act, established by the California legislature in 1961, provides community-rated medical benefits to participating public employers. Among its extensive regulations are the requirements that medical insurance contributions for retired annuitants and paid for by a contracting Agency be equal to the medical insurance contributions paid for its active employees, and that a contracting Agency file a resolution, adopted by its governing body, with the CalPERS Board establishing any new contribution.

Glossary (Concluded)

Projected Unit Credit (PUC) – An actuarial funding method where, for each individual, the projected plan benefit is allocated by a consistent formula from entry date to assumed exit date

Public Agency Miscellaneous (PAM) – Actuarial assumptions used by CalPERS for most non-safety public employees.

Select and Ultimate – Actuarial assumptions which contemplate rates which differ by year initially (the select period) and then stabilize at a constant long-term rate (the ultimate rate)

Trend – The healthcare cost trend rate, defined as the rate of change in per capita health claims costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design and technological developments

Unfunded Actuarial Accrued Liability (UAAL) – The excess of the actuarial accrued liability over the actuarial value of plan assets

Unit Credit (UC) -- An actuarial funding method where, for each individual, the unprojected plan benefit is allocated by a consistent formula from entry date to assumed exit date

Vesting – As defined by the plan, requirements which when met make a plan benefit nonforfeitable on separation of service before retirement eligibility