

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

COUNTY OF SACRAMENTO

SACRAMENTO, CALIFORNIA

MEASURE I GENERAL OBLIGATION BONDS

PERFORMANCE AUDIT

FOR THE PERIOD FROM MARCH 1, 2003

THROUGH AND INCLUDING JUNE 30, 2009

AND

INDEPENDENT AUDITOR'S REPORT

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

**MEASURE I GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT**

For the Period from March 1, 2003 through and Including June 30, 2009

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Sacramento City Unified School District
Sacramento, California

We have conducted a performance audit of the Sacramento City Unified School District (the "District") Measure I General Obligation Bond funds for the period from March 1, 2003 through and including June 30, 2009.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

The objective of our performance audit was to determine if Sacramento City Unified School District expended Measure I General Obligation Bond funds for the period from March 1, 2003 through and including June 30, 2009 in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution:

"A requirement that the school district board, community college board, or county office of education conduct an annual, independent performance audit to ensure that the funds have been expended only on the specific projects listed."

Solely to assist us in planning and performing our performance audit, we made a study and evaluation of the internal controls of Sacramento City Unified School District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution. Accordingly, we do not express any assurance on the internal controls.

In our opinion, Sacramento City Unified School District expended Measure I General Obligation Bond funds for the period from March 1, 2003 through and including June 30, 2009 in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution.

Perry-Smith LLP

April 5, 2010

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BACKGROUND INFORMATION

LEGISLATIVE HISTORY

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, "for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities," upon approval by 55% of the electorate.

Education Code Section 15278 provides additional accountability measures:

1. A requirement that the school district establish and appoint members to an independent citizens' oversight committee.
2. A requirement that the school district expend bond funds only for the purposes described in Section 1(b)(3) of Article XIII A of the California Constitution, and ensuring that no funds are used for any teacher or administrative salaries or other school operating expenses.
3. A requirement to conduct an annual independent performance audit required by Section 1(b)(3)C of Article XIII A of the California Constitution.
4. A requirement to conduct an annual independent financial audit required by Section 1(b)(3)D of Article XIII A of the California Constitution.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT MEASURE I GENERAL OBLIGATION BONDS

On November 5, 2002, the electorate of Sacramento City Unified School District approved the \$225 million "Measure I" General Obligation Bonds with greater than 55% of the qualified votes in favor. A summary of the text of the ballot language was as follows:

"To alleviate overcrowding, renovate, repair, replace; acquire, and construct school buildings, meet fire/health/safety standards, provide wiring for computers, and provide needed mechanical improvements, shall the Sacramento City Unified School District issue \$225,000,000 in bonds at the lowest interest rates possible and appoint a citizens' oversight committee and an independent auditor to assure that funds are spent only on school and classroom improvements and for no other purpose?"

The financial activity related to the Series 2002 Measure I General Obligation Bonds is recorded in the District's Financial Activity Report for Fund 22. The Financial Activity Reports for District Funds 21 and 22 are combined to comprise Fund 21 (Building Fund) in the District's audited financial statements for each of the years ended June 30, 2003, 2004, 2005, 2006, 2007, 2008 and 2009.

On March 1, 2003, the District issued Series 2002 Measure I General Obligation Bonds, Series A in the amount of \$80,000,000 to construct, repair and expand local schools. The Bonds accrue interest up to a maximum of 5.0% per annum from the date of issuance and are payable on February 1 and August 1 of each year until maturity.

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BACKGROUND INFORMATION
(Continued)**

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT MEASURE I GENERAL OBLIGATION BONDS (Continued)

On July 1, 2005, the District issued Series 2002 Measure I General Obligation Bonds, Series 2005 in the amount of \$80,000,000 to construct, repair and expand local schools. The Bonds accrue interest up to a maximum of 5.0% per annum from the date of issuance and are payable on February 1 and August 1 of each year until maturity.

On October 25, 2007, the District issued Series 2002 Measure I General Obligation Bonds, Series 2007 in the amount of \$64,997,966 to construct, repair and expand local schools. The Bonds accrue interest up to a maximum of 5.0% per annum from the date of issuance and are payable on February 1 and August 1 of each year until maturity.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSIONS

OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure I General Obligation Bond funds for the period of March 1, 2003 through and including June 30, 2009 only for the purposes approved by the voters and only on the specific projects developed by the District's Board of Trustees, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution.

SCOPE

The District provided to us a list of all Measure I General Obligation Bond projects and specific expenditures for the period from March 1, 2003 through and including June 30, 2009 (the "List"). We selected 100% of projects charged to Measure I for testing of compliance with Proposition 39. A total of \$212,457,951 in expenditures from March 1, 2003 through and including June 30, 2009 were identified as Measure I bond expenditures.

METHODOLOGY

We performed the following procedures related to Measure I General Obligation Bond project expenditures for the period from March 1, 2003 through and including June 30, 2009:

- Interviewed District management related to controls over planning, bidding, contracting, expenditure of bond funds and financial reporting.
- Documented District procedures and controls over planning, bidding, contracting, expenditure of bond funds and financial reporting.
- Performed test to determine that the District controls over planning, bidding, contracting, expenditure of bond funds and financial reporting have been put in place and are working as documented.
- Verified the mathematical accuracy of the List.
- Agreed the List to total bond expenditures as reported by the District in the District's audited financial statements for the period from March 1, 2003 through and including June 30, 2009, presented as the Building Fund.
- Selected a sample of 311 expenditures totaling \$182,873,963 (Attachment A). The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. The sample represented 86% of the total expenditure value of bond funds for the period from March 1, 2003 through and including June 30, 2009. Verified that the expenditures were for the approved projects and were to construct, upgrade, and improve classrooms and school facilities, renovate restrooms and plumbing, upgrade electrical systems, improve student access to computers and technology, replace heating and air conditioning systems or to make health and safety improvements.

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSIONS**

(Continued)

CONCLUSIONS

Sacramento City Unified School District expended Measure I General Obligation Bond funds for the period of March 1, 2003 through and including June 30, 2009 only for the purposes approved by the voters and only on the specific projects developed by the District's Board of Trustees, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution.

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF SPECIFIC EXPENDITURES TESTED**

ATTACHMENT A

	Vendor	Date	Amount
1	Ketner Construction	06/17/03	\$ 5,394
2	Schreder & Brandt Mfg., Inc.	06/17/03	396,057
3	KD Anderson Transportation Engineers	06/24/03	7,500
4	State of California	06/24/03	12,298
5	Diede Construction	06/24/03	962,807
6	Schreder & Brandt Mfg., Inc.	06/26/03	300,620
7	Schreder & Brandt Mfg., Inc.	07/16/03	1,083,032
8	Schreder & Brandt Mfg., Inc.	08/19/03	518,198
9	Hewlett Packard	08/22/03	217,051
10	Schreder & Brandt Mfg., Inc.	08/26/03	238,108
11	Gary Douppnik Mfg., Inc.	08/29/03	467,668
12	Gary Douppnik Mfg., Inc.	08/29/03	655,009
13	Diede Construction	08/29/03	1,108,910
14	Diede Construction	09/05/03	123,212
15	JM Environmental	09/12/03	138,136
16	Diede Construction	09/12/03	792,168
17	JM Environmental	09/23/03	162,304
18	State of California	09/24/03	44,590
19	Schreder & Brandt Mfg., Inc.	09/26/03	332,237
20	Schreder & Brandt Mfg., Inc.	10/03/03	358,727
21	Schreder & Brandt Mfg., Inc.	10/07/03	54,573
22	Schreder & Brandt Mfg., Inc.	10/07/03	491,156
23	Diede Construction	10/07/03	763,791
24	Schreder & Brandt Mfg., Inc.	10/07/03	1,036,395
25	Schreder & Brandt Mfg., Inc.	10/14/03	272,732
26	Schreder & Brandt Mfg., Inc.	10/14/03	559,499
27	Schreder & Brandt Mfg., Inc.	10/15/03	287,436
28	American Modular	10/17/03	431,712
29	ATI Architects	10/21/03	111,712
30	JR Sharp Construction, Inc.	11/14/03	186,015
31	Diede Construction	11/14/03	559,670
32	Meadows Construction Services	12/12/03	225,184
33	JM Environmental	12/12/03	487,509
34	Meadows Construction Services	12/18/03	169,082
35	Diede Construction	12/18/03	342,817
36	Diede Construction	01/13/04	412,431
37	Aurora Modular	01/16/04	596,525
38	SMUD	02/06/04	46,806
39	Schreder & Brandt Mfg., Inc.	02/06/04	3,000,000
40	Bobo Construction	02/13/04	245,835
41	Diede Construction	02/20/04	300,503
42	Schreder & Brandt Mfg., Inc.	02/20/04	1,962,251

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF SPECIFIC EXPENDITURES TESTED**

ATTACHMENT A

(Continued)

	Vendor	Date	Amount
43	Schreder & Brandt Mfg., Inc.	03/12/04	\$ 197,247
44	Bobo Construction	03/16/04	193,410
45	Schreder & Brandt Mfg., Inc.	03/16/04	462,664
46	Bobo Construction	04/05/04	222,174
47	Schreder & Brandt Mfg., Inc.	04/16/04	132,329
48	Hometown Construction, Inc.	04/16/04	222,546
49	Schreder & Brandt Mfg., Inc.	04/27/04	3,000,000
50	California American Water Co.	05/05/04	4,032
51	Schreder & Brandt Mfg., Inc.	05/07/04	285,097
52	Gary Doupnik Mfg., Inc.	05/14/04	114,292
53	Gary Doupnik Mfg., Inc.	05/14/04	506,237
54	Gary Doupnik Mfg., Inc.	05/21/04	785,161
55	Hometown Construction, Inc.	05/28/04	380,759
56	A & P Floor Company, Inc.	06/04/04	77,292
57	Bobo Construction	06/11/04	487,517
58	Gary Doupnik Mfg., Inc.	06/15/04	8,043
59	Schreder & Brandt Mfg., Inc.	06/25/04	77,083
60	Hometown Construction, Inc.	06/25/04	327,393
61	Schreder & Brandt Mfg., Inc.	06/25/04	727,665
62	Gary Doupnik Mfg., Inc.	07/27/04	592,010
63	Airco Mechanical, Inc.	07/27/04	715,527
64	Schreder & Brandt Mfg., Inc.	07/27/04	762,933
65	Airco Mechanical, Inc.	07/30/04	78,330
66	Airco Mechanical, Inc.	07/30/04	614,490
67	Airco Mechanical, Inc.	07/30/04	704,967
68	Bangar Contractors Corp	08/03/04	212,488
69	Schreder & Brandt Mfg., Inc.	08/03/04	307,417
70	Schreder & Brandt Mfg., Inc.	08/03/04	1,210,288
71	Schreder & Brandt Mfg., Inc.	08/03/04	1,789,712
72	Bobo Construction	08/10/04	483,305
73	Landmark Modernization Contractors	08/20/04	44,707
74	Schreder & Brandt Mfg., Inc.	08/20/04	275,289
75	Hometown Construction, Inc.	08/20/04	877,711
76	Airco Mechanical, Inc.	08/27/04	120,424
77	Airco Mechanical, Inc.	08/27/04	737,842
78	North State Construction, Inc.	08/27/04	1,111,080
79	Schreder & Brandt Mfg., Inc.	08/31/04	371,600
80	Gary Doupnik Mfg., Inc.	09/03/04	260,388
81	PBM Construction	09/03/04	300,555
82	Bobo Construction	09/03/04	339,034
83	Star Construction	09/10/04	157,635
84	Bangar Contractors Corp	09/10/04	305,550

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF SPECIFIC EXPENDITURES TESTED
(Continued)**

ATTACHMENT A

	Vendor	Date	Amount
85	Schreder & Brandt Mfg., Inc.	09/10/04	\$ 1,633,604
86	WCS/CA, Inc.	09/14/04	9,981
87	Airco Mechanical, Inc.	09/14/04	345,059
88	Schreder & Brandt Mfg., Inc.	09/17/04	350,832
89	Schreder & Brandt Mfg., Inc.	09/21/04	425,287
90	PBM Construction	09/24/04	68,647
91	Hometown Construction, Inc.	09/24/04	559,531
92	Schreder & Brandt Mfg., Inc.	09/24/04	648,633
93	North State Construction, Inc.	09/24/04	948,785
94	Schreder & Brandt Mfg., Inc.	09/28/04	161,100
95	Schreder & Brandt Mfg., Inc.	09/28/04	244,391
96	Schreder & Brandt Mfg., Inc.	10/01/04	199,292
97	City Wide Maintenance Company	10/08/04	5,500
98	DC Architects	10/08/04	116,112
99	Schreder & Brandt Mfg., Inc.	10/08/04	225,078
100	Airco Mechanical, Inc.	10/19/04	124,781
101	Schreder & Brandt Mfg., Inc.	10/19/04	775,031
102	Urata & Sons Cement, Inc.	10/26/04	123,307
103	Schreder & Brandt Mfg., Inc.	10/29/04	436,617
104	Bobo Construction	11/05/04	158,963
105	Modtech, Inc.	11/19/04	432,794
106	Bangar Contractors Corp	12/07/04	134,409
107	Hometown Construction, Inc.	12/10/04	138,358
108	Chicago Title Company	01/07/05	50,000
109	Shade Structures, Inc.	01/07/05	75,544
110	Star Construction	01/07/05	191,393
111	Star Construction	01/07/05	1,722,538
112	North State Construction, Inc.	01/21/05	105,421
113	Hometown Construction, Inc.	01/21/05	242,262
114	Schreder & Brandt Mfg., Inc.	01/21/05	510,358
115	Schreder & Brandt Mfg., Inc.	01/25/05	141,113
116	Schreder & Brandt Mfg., Inc.	01/28/05	356,891
117	DC Architects	02/04/05	272,189
118	Schreder & Brandt Mfg., Inc.	02/04/05	555,191
119	Star Construction	02/08/05	421,265
120	Bobo Construction	02/16/05	121,864
121	Bobo Construction	02/18/05	268,681
122	Schreder & Brandt Mfg., Inc.	02/18/05	269,345
123	Schreder & Brandt Mfg., Inc.	02/18/05	319,919
124	Landmark Modernization Contractors	03/04/05	115,690
125	Star Construction	03/11/05	313,046
126	Landmark Modernization Contractors	04/01/05	84,180

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF SPECIFIC EXPENDITURES TESTED
(Continued)**

ATTACHMENT A

	Vendor	Date	Amount
127	Bobo Construction	04/05/05	\$ 247,278
128	Waters Contracting, Inc.	04/08/05	351,873
129	Schreder & Brandt Mfg., Inc.	04/12/05	765,850
130	Schreder & Brandt Mfg., Inc.	04/22/05	350,647
131	Star Construction	04/22/05	372,286
132	Schreder & Brandt Mfg., Inc.	05/06/05	111,575
133	Seward L Schreder Const., Inc.	05/06/05	264,041
134	Landmark Modernization Contractors	05/13/05	288,950
135	Bobo Construction	05/13/05	632,532
136	Star Construction	05/13/05	655,451
137	Bobo Construction	05/20/05	247,549
138	Gary Doupnik Mfg., Inc.	05/20/05	740,008
139	Crusader Fence Company, Inc.	06/03/05	52,388
140	Schreder & Brandt Mfg., Inc.	06/03/05	390,162
141	Waters Contracting, Inc.	06/07/05	185,936
142	Bobo Construction	06/14/05	192,698
143	Urata & Sons Cement, Inc.	06/14/05	455,868
144	Seward L Schreder Const., Inc.	06/17/05	58,401
145	Schreder & Brandt Mfg., Inc.	06/17/05	133,283
146	Star Construction	06/17/05	785,105
147	C.C. Young Construction, Inc.	07/06/05	823,587
148	Chicago Title Company	07/27/05	3,146,000
149	Bollo Construction, Inc.	07/29/05	257,666
150	Waters Contracting, Inc.	08/03/05	248,565
151	The Henson Company, Inc.	08/03/05	253,424
152	Portable Facilities Leasing, Inc.	08/03/05	280,827
153	Concord Iron Works	08/03/05	448,031
154	Landmark Modernization Contractors	08/03/05	516,347
155	Seward L Schreder Const., Inc.	08/03/05	593,963
156	Dual Cal Builders, Inc.	08/09/05	263,909
157	Waters Contracting, Inc.	08/09/05	338,187
158	C.M. Long General Contractor, Inc.	08/09/05	370,165
159	Bobo Construction	08/09/05	471,889
160	North State Construction, Inc.	08/09/05	501,535
161	Refnes Construction	08/09/05	806,030
162	Hometown Construction, Inc.	08/09/05	896,237
163	Bobo Construction	08/12/05	482,131
164	Bobo Construction	08/19/05	255,284
165	Star Construction	08/19/05	1,294,485
166	Gary Doupnik Mfg., Inc.	08/26/05	520,645
167	Bollo Construction, Inc.	08/26/05	538,188
168	Waters Contracting, Inc.	08/30/05	332,511
169	Landmark Modernization Contractors	09/02/05	837,984
170	North State Construction, Inc.	09/09/05	308,029

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF SPECIFIC EXPENDITURES TESTED
(Continued)**

ATTACHMENT A

Vendor	Date	Amount
171 Waters Contracting, Inc.	09/09/05	\$ 490,911
172 North State Construction, Inc.	09/09/05	616,428
173 C.M. Long General Contractor, Inc.	09/09/05	673,587
174 North State Construction, Inc.	09/09/05	796,561
175 Schreder & Brandt Mfg., Inc.	09/13/05	493,679
176 Seward L Schreder Const., Inc.	09/13/05	643,070
177 Schreder & Brandt Mfg., Inc.	09/16/05	554,787
178 Bobo Construction	09/20/05	640,440
179 American River Construction, Inc.	09/23/05	306,547
180 American River Construction, Inc.	09/23/05	349,583
181 Star Construction	09/23/05	1,931,515
182 Bobo Construction	09/27/05	609,569
183 The Henson Company, Inc.	09/30/05	279,704
184 Bobo Construction	10/14/05	824,496
185 Hometown Construction, Inc.	10/17/05	514,707
186 Dual Cal Builders, Inc.	10/18/05	339,905
187 Star Construction	10/18/05	1,268,914
188 Clark & Sullivan Builders, Inc.	11/01/05	1,635,943
189 Seward L Schreder Const., Inc.	11/08/05	461,281
190 Refnes Construction	11/15/05	710,681
191 Clark & Sullivan Builders, Inc.	11/15/05	1,032,914
192 Star Construction	11/18/05	538,776
193 Clark & Sullivan Builders, Inc.	12/06/05	1,623,335
194 Seward L Schreder Const., Inc.	12/13/05	732,893
195 Clark & Sullivan Builders, Inc.	12/16/05	1,295,326
196 Star Construction	12/22/05	310,590
197 DC Architects	01/25/06	296,703
198 SCUSD/Clark & Sullivan Builders, Inc.	02/07/06	747,644
199 Clark & Sullivan Builders, Inc.	02/07/06	1,141,276
200 Clark & Sullivan Builders, Inc.	03/14/06	917,282
201 Seward L Schreder Const., Inc.	03/21/06	1,078,877
202 Clark & Sullivan Builders, Inc.	04/07/06	932,873
203 Clark & Sullivan Builders, Inc.	05/05/06	660,066
204 Clark & Sullivan Builders, Inc.	06/13/06	1,372,530
205 Mascon Inc	06/16/06	1,632,463
206 Gary Doupnik Mfg., Inc.	06/23/06	358,690
207 McCarley Electric	06/28/06	329,625
208 Clark & Sullivan Builders, Inc.	06/28/06	704,174
209 Mascon Inc	06/28/06	1,051,082
210 McCarley Electric	07/26/06	345,263
211 Bollo Construction, Inc.	07/28/06	557,238
212 Airco Mechanical, Inc.	08/04/06	1,053,601
213 Clark & Sullivan Builders, Inc.	08/11/06	1,003,664
214 Mascon Inc	09/01/06	616,131

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF SPECIFIC EXPENDITURES TESTED
(Continued)**

ATTACHMENT A

Vendor	Date	Amount
215 Airco Mechanical, Inc.	09/01/06	\$ 1,077,061
216 Mascon Inc	09/22/06	595,794
217 Schreder & Brandt Mfg., Inc.	09/22/06	902,265
218 Clark & Sullivan Builders, Inc.	10/03/06	686,999
219 Arntz Builders, Inc.	10/10/06	556,841
220 Mascon Inc	10/24/06	567,026
221 Regent Development, Inc.	11/07/06	913,130
222 Mascon Inc	11/30/06	781,794
223 Regent Development, Inc.	12/05/06	1,363,797
224 Star Construction	12/19/06	950,000
225 HMR Architects	12/21/06	491,796
226 Arntz Builders, Inc.	12/21/06	507,796
227 Regent Development, Inc.	01/16/07	603,726
228 Mascon Inc	01/16/07	695,362
229 Mascon Inc	01/31/07	540,230
230 Arntz Builders, Inc.	01/31/07	1,041,280
231 Arntz Builders, Inc.	02/20/07	663,664
232 Mascon Inc	02/20/07	680,471
233 Regent Development, Inc.	03/15/07	275,708
234 Arntz Builders, Inc.	03/15/07	514,438
235 Mascon Inc	03/30/07	466,209
236 Regent Development, Inc.	03/30/07	627,899
237 Mascon Inc	05/08/07	464,159
238 Mascon Inc	05/23/07	548,883
239 Regent Development, Inc.	06/14/07	892,163
240 Arntz Builders, Inc.	06/26/07	372,312
241 Arntz Builders, Inc.	06/30/07	710,046
242 Mascon Inc	06/30/07	848,280
243 Regent Development, Inc.	06/30/07	893,835
244 Gary Douplik Mfg., Inc.	07/18/07	213,000
245 Regent Development, Inc.	08/08/07	1,041,212
246 American River Construction, Inc.	08/22/07	369,652
247 Arntz Builders, Inc.	08/31/07	205,344
248 Regent Development, Inc.	09/14/07	1,655,949
249 Regent Development, Inc.	10/10/07	1,597,518
250 American River Construction, Inc.	10/24/07	244,881
251 Regent Development, Inc.	11/07/07	1,732,720
252 Regent Development, Inc.	11/30/07	957,653
253 Arntz Builders, Inc.	12/20/07	284,112
254 Regent Development, Inc.	01/15/08	659,235
255 Landmark Modernization Contractors	01/24/08	313,069
256 Schreder & Brandt Mfg., Inc.	01/24/08	553,800
257 Regent Development, Inc.	02/15/08	256,198
258 Seward L Schreder Const., Inc.	02/15/08	542,553

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF SPECIFIC EXPENDITURES TESTED
(Continued)**

ATTACHMENT A

Vendor	Date	Amount
259 Landmark Modernization Contractors	03/14/08	\$ 346,726
260 Regent Development, Inc.	04/09/08	256,198
261 Arntz Builders, Inc.	04/09/08	314,465
262 Landmark Modernization Contractors	04/09/08	807,190
263 Regent Development, Inc.	04/15/08	1,596,837
264 Sundt Construction, Inc.	05/15/08	457,362
265 Landmark Modernization Contractors	05/15/08	578,529
266 HMR Architects	06/06/08	146,951
267 Regent Development, Inc.	06/06/08	256,198
268 Arntz Builders, Inc.	06/06/08	439,546
269 Landmark Modernization Contractors	06/13/08	437,992
270 Sundt Construction, Inc.	06/20/08	295,272
271 Arntz Builders, Inc.	06/20/08	366,928
272 Landmark Modernization Contractors	06/30/08	704,822
273 Williams & Paddon, Architects & Planners, Inc.	06/30/08	813,900
274 Premier Management Group, Inc.	06/30/08	1,146,360
275 PCM3 Construction Management	06/30/08	1,317,041
276 HMR Architects	06/30/08	1,428,629
277 Regent Development, Inc.	07/16/08	256,198
278 Regent Development, Inc.	08/06/08	256,198
279 Lamson Construction Company, Inc.	08/06/08	335,736
280 Landmark Modernization Contractors	08/06/08	709,136
281 Sundt Construction, Inc.	08/13/08	518,304
282 Arntz Builders, Inc.	08/27/08	354,333
283 Regent Development, Inc.	09/04/08	256,198
284 Landmark Modernization Contractors	09/04/08	598,237
285 James Riolo Paving, Inc.	09/10/08	350,459
286 Arntz Builders, Inc.	09/17/08	325,067
287 Regent Development, Inc.	10/08/08	256,198
288 Regent Development, Inc.	11/12/08	964,004
289 Arntz Builders, Inc.	11/19/08	287,361
290 Arntz Builders, Inc.	11/19/08	330,106
291 Regent Development, Inc.	12/10/08	906,231
292 Regent Development, Inc.	12/17/08	256,198
293 Regent Development, Inc.	12/18/08	256,199
294 Regent Development, Inc.	01/14/09	256,198
295 Regent Development, Inc.	01/21/09	2,019,194
296 Roebbelen Contracting, Inc.	01/28/09	356,734
297 Roebbelen Contracting, Inc.	01/28/09	725,330
298 Regent Development, Inc.	01/29/09	2,084,922
299 Regent Development, Inc.	01/29/09	6,300,298
300 River City Bank	02/04/09	478,541
301 Regent Development, Inc.	02/12/09	1,028,743
302 Regent Development, Inc.	03/16/09	649,450

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF SPECIFIC EXPENDITURES TESTED
(Continued)**

ATTACHMENT A

Vendor	Date	Amount
303 Regent Development, Inc.	03/19/09	\$ 1,090,744
304 SCOE - Deferred Maintenance Match	04/06/09	468,361
305 Regent Development, Inc.	04/16/09	1,565,517
306 Roebbelen Contracting, Inc.	04/23/09	596,153
307 Regent Development, Inc.	05/20/09	1,137,448
308 Regent Development, Inc.	06/18/09	311,969
309 Regent Development, Inc.	06/18/09	500,683
310 Roebbelen Contracting, Inc.	06/25/09	318,368
311 Regent Development, Inc.	06/30/09	<u>1,200,652</u>
Total		<u>\$ 182,873,963</u>