

INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

Measure E Oversight Committee  
Sacramento City Unified School District  
5735 "47th" Avenue  
Sacramento, California 95824

We have performed the procedures enumerated in Attachment I, which were agreed to by Sacramento City Unified School District (the "District") and the Measure E Oversight Committee (the "Committee"), solely to assist the Committee in evaluating District management's assertions concerning disbursement of Measure E Bond funds for the fiscal year ended June 30, 2003 as detailed in Attachment II. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the District and the Committee. Consequently, we make no representation regarding the sufficiency of the procedures described in Attachment I either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and conclusions reached as a result of these procedures are identified in Attachment I.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of Sacramento City Unified School District and the Measure E Oversight Committee and should not be used by those who have not agreed to the procedures and taken

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
PROCEDURES PERFORMED AND CONCLUSIONS

PROCEDURES PERFORMED

District management has prepared a report titled "Measure E Activity By Site Report" (the "Report"), included as Attachment II, as of and for the year ended June 30, 2003, which provides site-specific information regarding Capital Facilities expenditures made with Measure E funds. We applied the following procedures to the Report:

- Verified the mathematical accuracy of the Report.
- Traced and agreed totals from the Report to detailed expenditure schedules.
- Verified mathematical accuracy of detailed expenditure schedules.
- Selected a sample of 120 expenditures representing \$13,224,219 (38% of total expenditures) identified on the detailed expenditure schedules. The sample of expenditures is included as Attachment III. The sample selection was designed to include a representative number of expenditures from each location identified in the Report. Verified that the expenditures represent valid expenditures, are properly charged to the location indicated, are properly coded as to the nature of the expenditure (account classification), and represent school improvements, not District salaries or administrative expenses.

CONCLUSIONS

The Report and detailed expenditure schedules were mathematically accurate.

Of the 120 expenditures tested:

- All 120 expenditures represented valid Measure E expenditures.
- All 120 expenditures were properly charged to the location indicated.
- All 120 expenditures were properly coded as to the nature of the expenditure (account classification).
- All 120 expenditures were determined to represent school improvements, not District salaries or administrative expenses.

## ACTIVITY BY SITE

Fiscal Year 2002-2003

As of 06130103

(Actuals)

Location   Site	G.O. Bond Building Funds	State Modernization Funds	COP Funds	Deferred Maintenance Funds	Total All Funds
Abraham Lincoln	241,112			23,634	264,746
Alice Birney	374,489			19,456	393,945
M. Winn	287,035			63,745	350,779
Bear Flag	371,923				371,923
Bowling Green	220,480			5,324	225,805
Bret Harte	31,984			21,310	53,294
Camellia	169,532			263,918	433,450
Caroline Wenzel	203,328			32,531	235,859
Cesar Chavez					0
C.B. Wire	151,301			56,621	207,922
C.P. Huntington	2,347			9,750	12,097
Crocker/Riverside	50,431			24,401	74,831
David Lubin	299,239			4,595	303,834
Earl Warren	73,871		2,406	19	76,296
Edward Kemble	348,225			694	348,919
Elder Creek	10,036			24,159	34,195
Ethel 1. Baker	325			70,494	70,819
Ethel Phillips	10,626			41,961	52,586
Fr. K. B. Kenny	600		196	134	931
Freeport	413			19,378	19,791
Fruit Ridge	9,804			21,445	31,249
Golden Empire	1,411,000			64,749	1,475,749
H.W. Harkness	700				700
Hollywood Park	31,755			3,006	34,761
Hubert Bancroft	688,587			739	689,325
Isador Cohen	160,914			7,621	168,535
James Marshall	2,478,787			1,189	2,479,976
Jedediah Smith				25,835	25,835
John Bidwell	75,361			1,051	76,411
John Cabrillo	42,645			63,318	105,963
John D. Sloat	334,555			1,051	335,606
John Morse	132,287		2,400	54,408	189,095
Joseph Bonnheim	3,704				3,704
Lisbon	600			24,400	25,000
Maple	8,242			6,981	15,223
Marian Anderson	684,556				684,556
Mark Hopkins	530,942			49,951	580,893
Mark Twain	124,008			6,442	130,450
Matsuyama	600			92,320	92,920
Newcomer					0
Nicholas	343,526			36,830	380,356

ATTACHMENT II

Oak Ridge	194,699			2,781	197,480
O.W. Edewine	396,055			32,456	428,511
Pacific	6,307			27,514	33,821
Parkway	23,891		32,138	8,783	64,812
Peter Burnett	13,358			126,861	140,219
Phoebe Hearst				9,619	9,619
Pony Express	376,797			17,220	394,017
Sequoia	808,283			73,783	882,066
Susan B. Anthony	753,445			20,063	773,508
Sutterville	48,461			-2,323	46,138
ahoe	25,235	110		71,952	97,298
Theodore Judah	25,190			141,596	166,786
Thomas Jefferson	250,585				250,585
ashington	96,329			5,919	102,248
illiam Land	18,327			10,314	28,641
oodbine	325			17,280	17,605
<b>TOTAL-ELEMENTARY</b>	<b>12,947,154</b>	<b>110</b>	<b>37,140</b>	<b>1,707,276</b>	<b>14,691,680</b>

Location   Site	G.O. Bond Building Funds	State Modernization Funds	COP Funds	Deferred Maintenance Funds	i Total All Funds
Albert Einstein	620,048			180,926	800,974
Caleb Greenwood	325				325
California	363,468			4,741	368,208
C.M. Goethe	510,248			13,179	523,427
Fern Bacon Basic	714,287			118,730	833,018
Genevieve Didion	97,623			42,646	140,269
John H. Still	86,977			37,056	124,032
Kit Carson	405,557			45,982	451,539
Leonardo Da Vinci	137,022			51,798	188,820
Martin Luther King	600			8,050	8,650
Sam Brannan	316,928		365	179,715	497,008
Sutter	232,962			35,627	268,589
ill C. Wood	441,536			53,943	495,479
<b>TOTAL - MIDDLEIK-8 SCHOOLS</b>	<b>3,927,580</b>	<b>0</b>	<b>365</b>	<b>772,393</b>	<b>4,700,338</b>

ATTACHMENT II

Location   Site	G.O. Bond Building Funds	State Modernization Funds	COP Funds	Deferred Maintenance Funds	Total All Funds
C.K. McClatchy	913,435			10,299	923,734
Hiram W. Johnson	2,224,956	900		11,600	2,237,456
Hiram Johnson West Campus	337,674			373,160	710,834
John F. Kennedy	813,970			120,688	934,659
Luther Burbank	788,982			208,871	997,853
Rosemont	10,229,112	10,162,402			20,391,514
Sacramento	742,948		75,000	159,428	977,375
Bigler / Genesis	40,822		3,931		44,753
merican Legion	84,065			1,993	86,058
Thurgood Marshall/Sarah Jones	1,349,013				1,349,013
Capitol City					0
<b>TOTAL - HIGH SCHOOLS</b>	<b>17,524,976</b>	<b>10,163,302</b>	<b>78,931</b>	<b>886,040</b>	<b>28,653,249</b>
Community Day School		~~~~~I	1,385,515 ~~		1,385,515
District Operations   Admin	362,715	~ = ~L	3,567,579 II	69,750_	4,000,044

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GRAND TOTALS	G.O. Bond Building Funds	State Modernization Funds	COP Funds	Deferred Maintenance Funds	Total All Funds
<b>TOTAL - ALL SCHOOLS</b>	<b>34,762,425</b>	<b>10,163,412</b>	<b>5,069,530</b>	<b>3,435,458</b>	<b>53,430,826</b>

## SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

## SELECTED SAMPLE OF EXPENDITURES

Fiscal Year 2002-2003

Date	Warrant#	Vendor	Type of Expense	Project Site	Amount
04/OS/02	97-121539	RDS Architects	621 o-Arch/ Eng	America's Choice- Admin/Opers	\$ 212,018
09/06/02	97-108007	Jepma Construction	6200-Buildings	C K McClatchy	74,358
06/24/03	97-126917	HMR Architects	6210-Arch/ Eng	C K McClatchy	126,015
05/09/03	97-123720	Sterling P Hollowa	6236-Demo	C K McClatchy	14,700
08/27/02	97-107435	Biondi Paving	6125-Site Contruotion	Hiram Johnson	247,484
08/30/02	97-107705	Gregory Electric Inc	6125-Site Contruotion	Hiram Johnson	190,736
10/22/02	97-111063	J & S Asphalt	6125-Site Contruotion	Hiram Johnson	14,200
08/16/02	97-106814	Shepard Mechanical	6200-Buildings	Hiram Johnson	84,793
07/02/02	97-104109	SMUD	6236-Demo	Hiram Johnson	1,057
03/25/03	97-120542	PCM3 Construction	6272-Construction Mgmt	Hiram Johnson West Campus	4,446
06/17/03	97-126323	Gary Doupnik Mfg	6200-Buildings	John F. Kennedy	342,267
03/28/03	97-120820	State of California	6220-DSA Check	John F. Kennedy	9,063
06/30/03	97-127707	Gary Doupnik Mfg	6200-Buildings	Luther Burbank	285,455
11/05/02	97-111899	Byran Boilers	6490-Other Equipment	Luther Burbank	32,038
02/07/03	97-117512	HP	4320-NonInstMat	Rosemont	523
06/30/03	97-127461	Peterson Electronics	4410-Equipment 500+	Rosemont	18,913
01/24/03	97-116468	Nations Rent	5610-Equipment rental	Rosemont	1,104
03/28/03	CR-017733	SMUD- Education Service	5800- Other Construction	Rosemont	2,000
03/07/03	97-119328	California Dept. of	5810-Tickets/Fees	Rosemont	350
10/11 /02	97-110377	Federal Express	5910- Other Communications	Rosemont	2,456
08/23/02	97-107225	Valley Communications	6120- Site Improvements	Rosemont	10,700
11/22/02	97-113350	Worldwide Land Survey	6121- Survey	Rosemont	10,573
12/13/02	97-114475	Granite Construction	6125-Site Contruotion	Rosemont	771,263
09/24/02	97-109260	County of Sacramento	6150- SpecAccess	Rosemont	110,643
12/17/02	97-114830	Vellutini DBA Royal	6200-Buildings	Rosemont	405,752
02/04/03	97-117220	Oneal Masonry Part	6200-Buildings	Rosemont	496,566
03/11/03	97-119549	Urata & Sons Cement	6200-Buildings	Rosemont	791,284
08/23/02	97-107224	Topgraphic Survey	6210-Arch/ Eng	Rosemont	6,112
05/23/03	97-124723	Cornice Development	6210-Arch/ Eng	Rosemont	350,000
09/13/02	97-108513	Signature Reprogram	6230-Blue Prints	Rosemont	16,847
03/07/03	97-119329	California Dept. of	6231-CDE Plan Check	Rosemont	29,962
08/30/02	97-107704	GE Capitak Modular	6266-IntHsng	Rosemont	302
05/30/03	97-125111	Brown Construction	6272-Construction Mgmt	Rosemont	92,028
05/02/03	97-123090	Consolidated Engineering	6280-ConstTst	Rosemont	26,532
06/30/03	97-127454	Compliance Inspections	6290-Inspections	Rosemont	14,681
05/06/03	97-123330	Kamran & Co Inc	6490- Equipment 5000+	Rosemont	7,843
06/30/03	27913,97-12E	Landmark Construction	6200-Buildings	Sacramento	182,832
06/24/03	97-126917	HMR Architects	6210-Arch/ Eng	Sacramento	65,406
03/25/03	97-120545	Schrader & Brandt	6125-Site Contruotion	Thurgood Marshall	222,138
04/04/03	97-121388	Schrader & Brandt	6125-Site Contruotion	Thurgood Marshall	257,269
11/15/02	97-112747	HMR Architects	6210-Arch/ Eng	Thurgood Marshall	238,313
08/27/02	97-107434	AMI Electrical & T	5690- Other Construction	Albert Einstein	129,798
02/25/03	97-118604	HMR Architects	6210-Arch/ Eng	Albert Einstein	15,300
06/30/03	27704,97-12E	BOBO Construction	6200-Buildings	California	205,000
06/30/03	97-127714	Mascon Inc	6200-Buildings	Charles M Goat	195,764
06/30/03	97-127699	Modtech Holdings, Inc	6200-Buildings	Fem Bacon Basic	270,183
01/29/03	97-116773	State of California	6220-DSA Check	Fern Bacon Basic	23,346
12/13/02	97-114478	Landmark Construction	6200-Buildings	Kit Carson	69,784
02/21/03	97-118312	HMC Group	6210-Arch/ Eng	Leonardo Da Vinci	15,907
03/14/03	97-119891	ATI Architechs &	6210-Arch/ Eng	Sam Brannan	99,676

## SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

## SELECTED SAMPLE OF EXPENDITURES

Fiscal Year 2002-2003

Date	Warrant#	Vendor	Type of Expense	Project Site	Amount
04/11/03	97-121905	Walker Communications	5690- Other Construction	Abraham Lincoln	34,650
10/03/02	ET03-00101	District Plumbing Sprinkler Re	4320-NoninstMat	Alice Bimey	325
06/30/03	131137,97-13	MCF Construction S	6290-Inspections	A.M. Winn	18,785
06/30/03	97-127924	Stevelle Construction	6200-Buildings	Bear Flag	209,134
01/17/03	97-115975	ATI Architechs &	6210 Arch/ Eng	Bowling Green	89,600
01/17/03	97-115975	ATI Architechs &	6210-Arch/ Eng	Camellia Basic	65,622
06/24/03	97-126916	HMC Group	6210-Arch/ Eng	Caroline Wenzel	28,932
05/02/03	97-123105	Schreder & Brandt	6125-Site Contruccion	CB Wire	33,978
06/30/03	97-131140	Oshima & Yee	6210-Arch/ Eng	David Lubin	203,997
06/30/03	97-127716	Mobile Storage Group	6250- Other Costs	Edward Kimble	1,130
06/30/03	97-128092	Gary Doupnik Mfg	6200-Buildings	Golden Empire	897,265
05/30/03	97-125139	Williams & Paddon	6210-Arch/ Eng	Golden Empire	9,026
06/30/03	27650,97-12!	Landmark Construction	6200-Buildings	Hubert H. Bancroft	247,696
12/13/02	97-114472	DLR Group Inc	6210-Arch/ Eng	Hubert H. Bancroft	32,480
06/24/03	97-126916	HMC Group	6210-Arch/ Eng	Isador Cohen	26,752
06/30/03	97-127720	Walker Communications	5690- Other Construction	James W. Marshall	22,759
06/17/03	97-126320	Michael K. Baughman	5800- Other Construction	James W. Marshall	17,600
06/06/03	97-125610	Gary Doupnik Mfg	6200-Buildings	James W. Marshall	1,889,307
04/11/03	97-121899	HMR Architects	6210-Arch/ Eng	James W. Marshall	158,344
06/30/03	97-127710	Independent Inspection	6290-Inspections	James W. Marshall	- 61,575
06/30/03	97-127488	Stevelle Construction	6200-Buildings	John D. Sloat	235,690
10/11/02	97-110401	Schrader & Brandt	6125-Site Contruccion	John F. Morse	51,750
06/24/03	97-126931	Schrader & Brandt	6125-Site Contruccion	Marian Anderson	112,562
06/30/03	97-128096	Iconco, Inc.	6200-Buildings	Marian Anderson	124,200
05/13/03	97-123990	Dick Emard Electric	6200-Buildings	Mark Hoppkins	21,000
06/20/03	97-126597	RDS Architects	6210-Arch/ Eng	Nicholas	35,004
10/25/02	97-111268	Landmark Construction	6200-Buildings	Oak Ridge	46,807
06/30/03	27650,97-121	Landmark Construction	6200-Buildings	O. W. Erlewine	244,557
10/15/02	97-110606	Valair Inc.	6490-Other Equipment	Pony Express	8,692
09/20/02	97-109079	Gary Doupnik Mfg	6200-Buildings	Sequoia	118,114
04/25/03	97-122539	Calvey Zenith Pack	6250- Other Costs	Sequoia	480
06/30/03	97-128092	Gary Doupnik Mfg	6200-Buildings	Susan B. Anthony	578,808
12/18/02	97-114908	SMUD	6235-Energy Anaylsis	Susan B. Anthony	1,000
06/30/03	27720,97-13!	Walker Communications	5690- Other Construction	Thomas Jefferson	85,764
05/06/03	97-123334	PCM3 Construction	6272-Construction Mgmt	Bret Harte	3,274
05/13/03	97-123988	CRC Consulting Group	5800- Other Construction	CP Huntington	1,400
04/01/03	97-121035	Oshima & Yee	6210-Arch/ Eng	Crocker/Riverside	14,066
10/11/02	97-110388	Landmark Construction	6200-Buildings	Earl Warren	64,872
08/06/02	97-106003	Tri-West Construction	6200-Buildings	Elder Creek	1,650
10/03/02	ET03-00101	District Plumbing Sprinkler Re	4320-NoninstMat	Ethel I. Baker	325
06/30/03	97-127720	Walker Communications	6200-Buildings	Ethel Phillips	9,501
04/04/03	97-121393	Torrence Planning	6210-Arch/ Eng	Father KB Kenny	300
11/22/02	97-113332	DLR Group Inc	6210-Arch/ Eng	Freeport	88
06/30/03	97-127897	AC Paving & Grading	6125-site Contruccion	Fruit Ridge	7,252
05/06/03	97-123342	Tri-West Construction	6200-Buildings	H W Harkness	700
10/15/02	97-110598	3D Datacom Corp	5690- Other Construction	Hollywood Park	13,739

## SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

## SELECTED SAMPLE OF EXPENDITURES

Fiscal Year 2002-2003

Date	Warrant#	Vendor	Type of Expense	Project Site	Amount
08/09/02	97-106308	Sterling P Hollowa	6236-Demo	Maple	3,873
10/11/02	97-110388	Landmark Construction	6200-Buildings	Mark Twain	62,831
05/09/03	97-123721	Torrence Planning	6210-Arch/ Eng	Matsuyama	100
03/04/03	97-119121	3D Datacom Corp	6200-Buildings	Pacific	5,223
12/10/02	97-114175	Allen L Bender Inc.	5800- Other Construction	Parkway	11,333
09/04/02	97-107754	Landmark Construction	6200-Buildings	Peter Burnett	11,148
11/22/02	97-113347	Schreder & Brandt	6125-Site Construction	Sutterville	20,132
08/27/02	97-107436	Garrahsn Electric	6200-Buildings	Tahoe	6,334
01/17/03	97-115974	3D Datacom Corp	5690- Other Construction	Theodore Judah	18,416
10/29/02	97-111417	Williams & Paddon	6210-Arch/ Eng	Washington	9,587
06/06/03	97-125621	Oshima & Yee	6210-Arch/ Eng	William Land	8,190
10/03/02	ET03-00101	District Plumbing Sprinkler Re	4320-NoninstMat	Woodbine	325
10/03/02	ET03-00101	District Plumbing Sprinkler Re	4320-NoninstMat	Caleb Greenwood	325
06/24/03	97-126917	HMR Architects	6210-Arch/ Eng	Genevieve Didion	39,925
01/17/03	97-115987	Pacific Harris	6272-Construction Mgmt	John H. Still	6,836
04/04/03	97-121393	Torrence Planning	6210-Arch/ Eng	Martin Luther King	300
06/24/03	97-126932	Scotsman Mfg	6266-IntHsng	Genesis/Bigler	1,062
04/29/03	97-122789	HMC Group	6210-Arch/ Eng	American Legion	34,695
				Total expenditures tested	\$ 13,224,219