

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

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

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
TOTAL-ELEMENTARY	12,947,154	110	37,140	1,707,276	14,691,680

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
TOTAL - MIDDLEIK-8 SCHOOLS	3,927,580	0	365	772,393	4,700,338

G.O. Bond

State

Deferred

Total

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 Contruction	Hiram Johnson	247,484
08/30/02	97-107705	Gregory Electric Inc	6125-Site Contruction	Hiram Johnson	190,736
10/22/02	97-111063	J & S Asphalt	6125-Site Contruction	Hiram Johnson	14,200
08/16/02	97-106814	ShepardTD-/16/1Tc0	6125-Site 68.461e54.4e9.4(pdf	J705 08/30h-8256.4(043078470.0A3050 -.987t0.0045iH60.3ie9668.408.115u 68.405Do08/16u-rica')17c119	

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