



**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Lodi Unified School District and
Measure L Citizens' Oversight Committee
1305 East Vine Street
Lodi, California 95240

We have performed the procedures enumerated below, which were agreed to by Lodi Unified School District (District) and Measure L Citizen's Oversight Committee (the specified parties, collectively), solely to assist the District in documenting its compliance with the regulations of article XIII A, Section 1 (b)(3) of the California Constitution for the twelve month period ending June 30, 2008. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Obtained the General Obligation Bonds, Series 2006 Official Statement and Measure L Voter's Pamphlet.
2. As directed by the specified parties, we generated a random sample of project costs identified by the District. (Sample size of at least 20% of expenditures but not to exceed 40 transactions incurred through June 30, 2008). Selected expenditures are detailed at Attachment 1.
3. For selected expenditures at Attachment 1, we performed the following:
 - a. Agreed expenditures to supporting documentation including requisitions, invoices, purchase orders and construction contracts. No exceptions were found as a result of applying this procedure.
 - b. Verified that expenditures were in compliance with the regulation of the article XIII A, Section 1 (b)(3) of the California Constitution and construction projects outlined by Measure L. No exceptions were found as a result of applying this procedure.
 - c. Verified that expenditures were not used for teacher and administrator salaries or other school operating expenses. No exceptions were found as a result of applying this procedure.
4. Obtained an understanding of the system used by the District for monitoring project expenditures and reviewed expenditures for appropriate compliance with the system. No exceptions were found as a result of applying this procedure.

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We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on the Districts compliance with the regulations of article XIII A, Section 1 (b)(3) of the California Constitution. 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 information and use of Lodi Unified School District and Measure L Citizen's Bond Oversight Committee and is not intended to be and should not be used by anyone other than those specified parties.

Gilbert Associates, Inc.

**GILBERT ASSOCIATES, INC.
Sacramento, California**

November 25, 2008

LODI UNIFIED SCHOOL DISTRICT
AGREED UPON PROCEDURES REPORT
ATTACHMENT 1

Selx #	Posting Date	Warrant #	Acct. # (22.0000	Payee	Amount	Description
			.0000.8500 .xxxx.xxx.xxxx)			
1	3/3/2008	230154	4400.500.8933	Lodi Sporting Goods	\$ 32,722.52	Track and Field Equipment for Bear Creek High School
2	10/4/2007	222050	6110.405.8924	First American Title Co.	4,875,000.00	Closing costs for property for the future Middle School Site #1 (Project #8924)
3	9/6/2007	220438	6150.045.8922	City of Stockton	58,622.64	Offsite City inspection fees for Podesta Ranch Elementary School
4	12/6/2007	225591	6210.045.8922	A R Sanguinetti & Associates	88,458.50	Engineering Service for Podesta Ranch Elementary School
5	1/30/2008	228556	6210.410.8711	Architechnica	82,341.00	Pre-Manufactured Science Classroom Addition for Delta Sierra Middle School
6	8/2/2007	218541	6210.500.8933	Murray & Downs	112,934.85	Architecture Service of Master Plan Project (Phase II) for Bear Creek High School
7	9/17/2007	220977	6270.045.8922	C T Brayton & Sons Inc	723,027.31	Contractor's Application for payment for Podesta Ranch Elementary School
8	4/10/2008	232540	6270.500.8933	Meehleis Modula Buildings	922,358.43	Contractor's Application for payment for Bear Creek High
9	10/8/2007	222325	6270.500.8933	McFadden Construction	421,477.89	Contractor's Application for payment for Bear Creek High (Increment 2 Project)
10	6/5/2008	236006	6270.500.8933	Bobo Construction Inc	768,039.75	Contractor's Application for payment for Bear Creek High (Increment 4 Project)
11	10/8/2007	222326	6274.045.8922	PG & E	67,294.75	Install of Gas and Electric Distribution for Podesta Ranch School
12	12/19/2007	226404	6274.520.8934	Security Integration	121,146.51	Installation of security cameras and server for McNair High School
13	1/15/2008	227723	6274.500.8933	School Specialty	383,075.00	Install Sandwich Track system over asphalt underlayment at Bear Creek High
14	10/29/2007	223511	6210.500.8933	Anova Architect	105,076.90	Architecture Service of Master Plan Project (Phase II) for Bear Creek High School
15	11/6/2007	223846	6270.045.8922	C T Brayton & Sons Inc	713,188.28	Contractor's Application for payment for Podesta Ranch Elementary School
16	3/17/2008	230891	6270.045.8922	C T Brayton & Sons Inc	801,924.90	Contractor's Application for payment for Podesta Ranch Elementary School
17	6/12/2008	236455	6270.045.8922	C T Brayton & Sons Inc	1,284,660.49	Contractor's Application for payment for Podesta Ranch Elementary School
18	7/25/2007	218179	6270.500.8933	A M Stephens Co	610,690.50	Purchas of tools and equipments to complete the Bear Creek High School
19	11/29/2007	225198	6274.500.8933	Quality Sound	27,927.00	Installation of stadium audio system at Bear Creek High Stadium Addition
20	3/17/2008	230893	6280.045.8922	Kleinfelder Inc	31,336.00	Various laboratory Tests for Podesta Ranch Elementary School
21	4/3/2008	232066	6290.045.8922	Jones, Brian C	11,610.00	On-Site Inspection Services for Podesta Ranch Elementary School
22	5/8/2008	234317	6475.045.8922	Elite Network S	48,995.47	Purchase of IBM Blade Network Server for Podesta Ranch Elementary School
23	4/21/2008	233107	4475.045.8922	Pc And Macexcha	22,519.75	Purchase of Projector for Podesta Ranch Elementary School
24	11/13/2007	224137	6270.045.8922	C T Brayton & Sons Inc	747,086.01	Contractor's Application for payment for Podesta Ranch Elementary School
25	5/12/2008	234471	6270.045.8922	C T Brayton & Sons Inc	984,153.72	Contractor's Application for payment for Podesta Ranch Elementary School