

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT**

**MEASURE R GENERAL OBLIGATION BONDS  
PERFORMANCE AUDIT**

June 30, 2015

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

MEASURE R GENERAL OBLIGATION BONDS  
PERFORMANCE AUDIT  
June 30, 2015

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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 R General Obligation Bond funds for the year ended June 30, 2015.

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 the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit.

Our audit was limited to the objectives listed on page 5 of this report which includes determining the compliance with the performance requirements for the Proposition 39 Measure R General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIII A of the California Constitution and Proposition 39 as they apply to the bonds and the net proceeds thereof. Management is responsible for Sacramento City Unified School District's compliance with those requirements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
MEASURE R GENERAL OBLIGATION BONDS  
BACKGROUND INFORMATION  
June 30, 2015

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**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." It was approved by 55% of

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BACKGROUND INFORMATION

June 30, 2015

**BOND PROJECT LIST (Continued)**

**Health & Safety Improvements (Continued)**

Repair and upgrade drinking fountains and toilet fixtures, irrigation and storm water drainage

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BACKGROUND INFORMATION

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**BOND PROJECT LIST (Continued)**

**Furnishing & Equipment (Continued)**

Acquisition of any of the facilities on the Bond Project List through temporary lease or lease purchase arrangements, or execute purchase option under a lease for any of these authorized facilities.

Furnishing and equipping of existing and newly constructed, modernized or rehabilitated classrooms and facilities on an ongoing basis, including to replace worn, broken, or out-of-date furniture and equipment for all classrooms, athletic facilities and other facilities, as needed.

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MEASURE R GENERAL OBLIGATION BONDS  
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSION  
June 30, 2015

**OBJECTIVES**

The objective of our performance audit was to determine that the District expended Measure R General Obligation Bond funds for the year ended June 30, 2015 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 R General Obligation Bond projects and specific

expenditures for the year ended June 30, 2015 (the "List"). A total of \$13,699,806 in expenditures from

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT