

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT**  
**MEASURE Q GENERAL OBLIGATION BONDS**  
**PERFORMANCE AUDIT**

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June 30, 2015

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

MEASURE Q 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 audited the financial statements of the Sacramento City Unified School District (the "District") for the year ended June 30, 2015, and the related disclosures included in the financial statements, and have issued our report thereon dated August 11, 2015.

Measure Q 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

MEASURE Q GENERAL OBLIGATION BONDS

June 30, 2015

**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

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BACKGROUND INFORMATION  
June 30, 2015

**BOND PROJECT LIST (Continued)**

**Classroom Renovation, Modernization, Repair and Upgrade Projects (Continued)**

MEASURE Q GENERAL OBLIGATION BONDS  
BACKGROUND INFORMATION  
June 30, 2015

**District-Wide Fire and Irrigation Improvements**

Revenue from the bonds will be used to make fire and irrigation improvements at all District school sites to improve

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

*Resource and Energy Conservation Improvement Projects Throughout the District (Continued)*

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

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**OBJECTIVES**

The objective of our performance audit was to determine that the District expended Measure Q 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 Q General Obligation Bond projects and specific expenditures for the year ended June 30, 2015 (the "List"). A total of \$11,337,038 in expenditures from July 1, 2014 through June 30, 2015 were identified.

**METHODOLOGY**

We performed the following procedures to the List of Measure Q General Obligation Bond project expenditures for the year ended June 30, 2015:

- Interviewed District management related to controls over planning, bidding, contracting, expenditure



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
 MEASURE Q GENERAL OBLIGATION BONDS  
 SCHEDULE OF SPECIFIC EXPENDITURES TESTED  
 June 30, 2015

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Vendor	Date	Amount
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2 AMS.NET INC	10/15/2015	427,052
3 AMS.NET INC	10/23/2014	349,726
4 CLARK & SULLIVAN BUILDERS, INC	10/23/2014	346,094
5 CLARK & SULLIVAN BUILDERS, INC	9/4/2014	268,033
6 AMS.NET INC	8/28/2014	252,645

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