### SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

# **MEASURE R GENERAL OBLIGATION BONDS** FINANCIAL STATEMENTS June 30, 2015

### SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

### MEASURE R GENERAL OBLIGATION BONDS FINANCIAL STATEMENTS

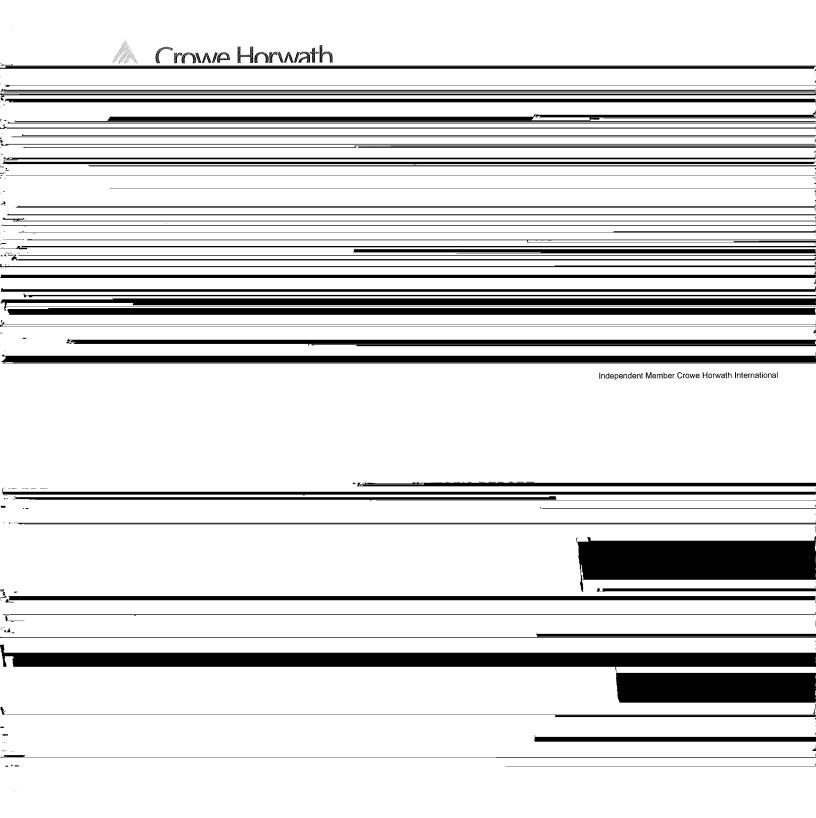
June 30, 2015

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FUND BALANCE

NOTES TO FINANCIAL STATEMENTS.....



Board of Education Sacramento City Unified School District

### Report on the Financial Statements

We have audited the accompanying financial statements of Sacramento City Unified School District (the "Piotriot") Measure P. General Obligation Ronds (the "Ronds") activity included in the Building Fund of the

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure R General Obligation Bonds of Sacramento City Unified School District, as of June 30, 2015, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Emphasis of Matter

	Emphasis of matter
	As discussed in Note 1, the financial statements present the financial activity and balances of the Measure R General Obligation Bonds only, and do not purport to, and do not, present fairly the financial
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### SACRAMENTO CITY UNIFIED SCHOOL DISTRICT MEASURE R GENERAL OBLIGATION BONDS BALANCE SHEET

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Cash and investme Receivables	ents (Note 3)			\$	7,622,267 17,700
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LIABILITIES AND	FUND BALANCE			·	
Accounts payable				\$	1,374,809
Fund balance – re	stricted (Note 4)				6,265,158
Total I	iabilities and fund baland	ce		\$	7,639,967

# MEASURE R GENERAL OBLIGATION BONDS STATEMENT OF REVENUES, EXPENDITURES AND

For the Year Ended June 30, 2015

Revenues:

Interest income Expenditures:

Classified salaries Employee benefits

Materials and supplies

Contract services and operating expenditures Capital outlay

Trial avecadifinas

18,677

323,168 121,054

5,163

36,654 13,213,766

12-600 905

# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT MEASURE R GENERAL OBLIGATION BONDS

### NOTES TO FINANCIAL STATEMENTS June 30, 2015

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Sacramento City Unified School District (the "District") conform to accounting principles generally accepted in the United States of America as applicable to governments and to general practices within California school districts. The District accounts for its financial transactions in

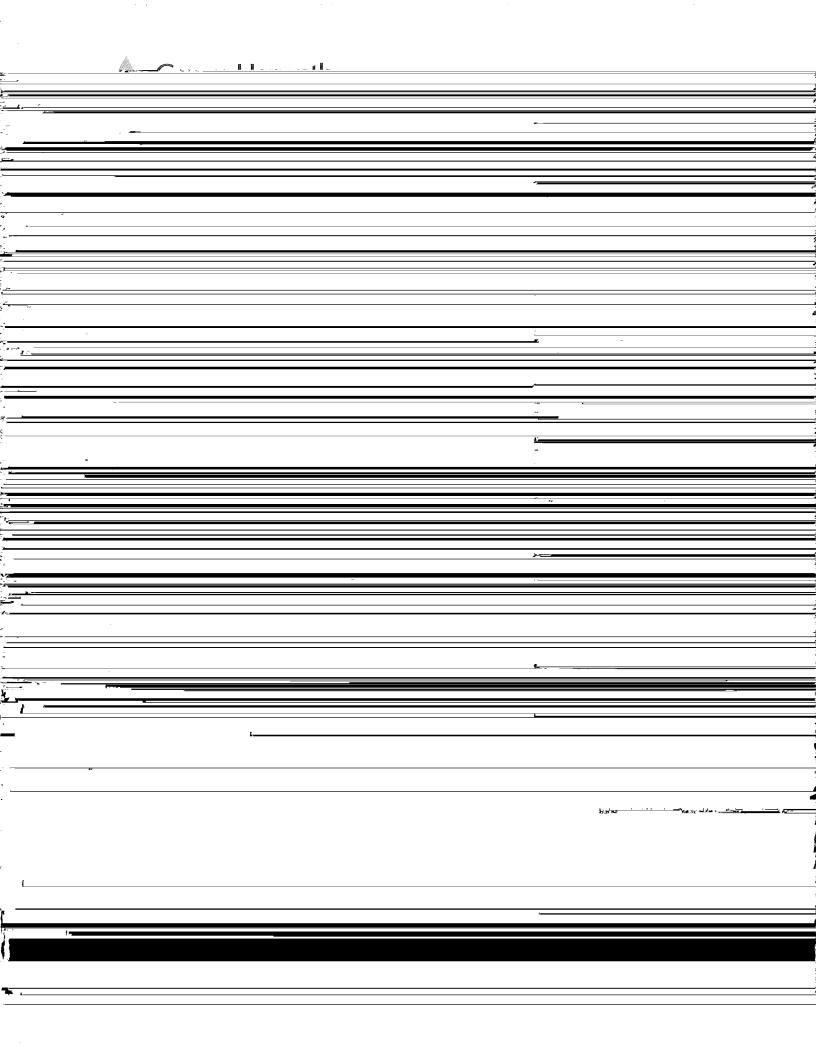
Manual. The activities of the Measure R General Obligation Bonds are recorded along with other

# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT NATEC TO TIMENIAL ALCTOTER ACRITO June 30, 2015

### SACRAMENTO CITY UNIFIED SCHOOL DISTRICT MEASURE R GENERAL OBLIGATION BONDS NOTES TO FINANCIAL STATEMENTS

June 30, 2015

See		
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NOTE 3 – CASH		
Pooled Fund: Cash in 0		\$ 7,622,267
Pooled Funds: II	n accordance with Education Code Sec	tion 41001, the District maintains substantially a
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## **Compliance and Other Matters**

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	SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
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	No matters were reported.

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	MEASURE R GENERAL OBLIGATION BONDS SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS For the Year Ended June 30, 2015
	No matters were reported.