SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

MEASURE R GENERAL OBLIGATION BONDS PERFORMANCE AUDIT June 30, 2015

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Crowe Horwath LLP

Independent Member Crowe Horwath International

INDEPENDENT AUDITOR'S REPORT

Board of Education Sacramento City Unified School District Sacramento, California

	We have conducted a norformance cultit of the Socramente-City Unified School District (the "District")
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	Manager D. Compared Obligation Board for the apparatual time 20, 2045
	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

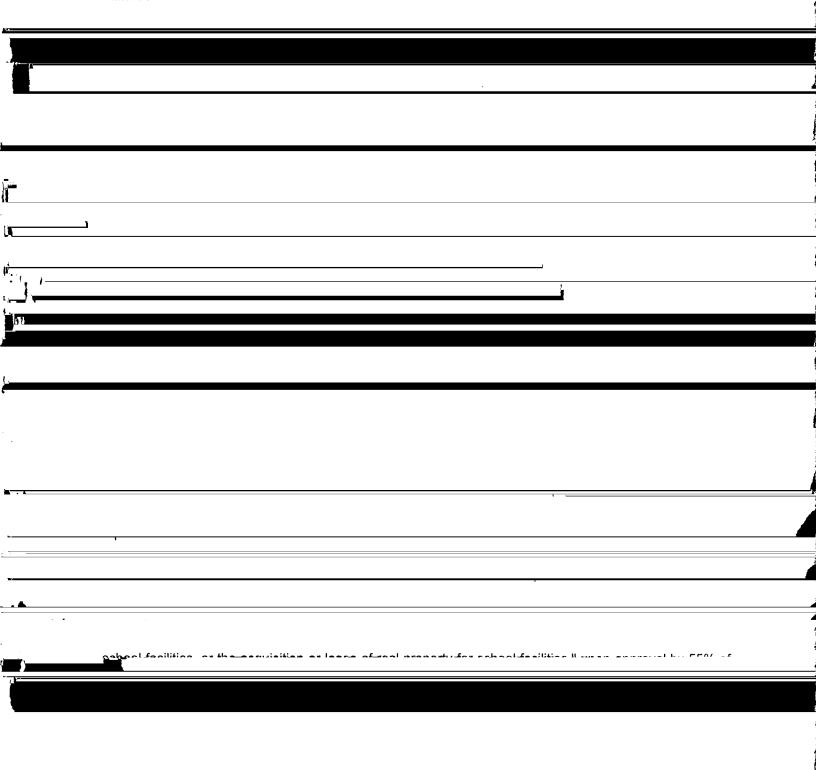
Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings 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 XIIIA 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 BACKGROUD INFORMATION 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 provide for the issuance of general obligation bonds by school districts, "for the construction,



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

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,	June 30, 2015	
	BOND PROJECT LIST (Continued)	
ı.	Health & Safety Improvements (Continued)	
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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT MEASURE R GENERAL OBLIGATION BONDS

. •	June 30, 2015
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	BOND PROJECT LIST (Continued)
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	Acquisition of any of the facilities on the Bond Project List through temporary lease or lease purchase
	arrangements or execute nurchase option under a lease for any of these authorized facilities
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	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
	equinment for all classrooms, athletic facilities and other facilities, as needed
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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT 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
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	requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution.
	SCOPE
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expenditures for the year ended June 30, 2015 (the "List"). A total of \$13,699,806 in expenditures from

