

SUNNYVALE SCHOOL DISTRICT

**2013 MEASURE G FUND
ANNUAL FINANCIAL REPORT
AND PERFORMANCE AUDIT**

**FOR THE YEAR ENDED
JUNE 30, 2017**

SUNNYVALE SCHOOL DISTRICT

**2013 MEASURE G FUND
ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED
JUNE 30, 2017**

**SUNNYVALE SCHOOL DISTRICT
2013 MEASURE G FUND**

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JUNE 30, 2017**

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INDEPENDENT AUDITOR'S REPORT

Governing Board and
Citizens' Bond Oversight Committee
Sunnyvale School District
Sunnyvale, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Sunnyvale School District's (District), 2013 Measure G Fund (Fund), as of and for the year ended June 30, 2017 and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of financial statements, whether due to error or fraud. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to previously present fairly, in all material respects, the financial position of the Fund as of June 30, 2017, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the financial position of the Fund and are not intended to present fairly the financial position and results of operations of the District in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this method.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 2017, on our consideration of the Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Fund's internal control over financial reporting and compliance.


Palo Alto, California
November 27, 2017

**SUNNYVALE SCHOOL DISTRICT
2013 MEASURE G FUND**

**BALANCE SHEET
JUNE 30, 2017**

ASSETS

Deposits and investments	\$ 33,692,788
Interest receivable	104,886
Other local receivable	49,446
Due from other funds	402,855
Total Assets	<u>34,249,975</u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Vendors payable	2,861,052
Due to the other funds	446
Total Liabilities	<u>2,861,498</u>

FUND BALANCE

Restricted for capital projects	<u>31,388,477</u>
Total Fund Balance	<u>31,388,477</u>
Total Liabilities and Fund Balance	<u><u>\$ 34,249,975</u></u>

The accompanying notes are an integral part of these financial statements.

**SUNNYVALE SCHOOL DISTRICT
2013 MEASURE G FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES
FOR THE YEAR ENDED JUNE 30, 2017**

REVENUES

Local income	\$ 623,173
Proceeds from sale of bonds	40,000,000
Interest income	280,178
Total Revenues	<u>40,903,351</u>

EXPENDITURES

Current expenditures	
Classified salaries	345,290
Employee benefits	126,672
Materials and supplies	571,827
Travel and conferences	11,142
Services and other operating expenses	468,565
Capital outlay	<u>19,756,558</u>
Total Expenditures	<u>21,280,054</u>

CHANGE IN FUND BALANCE	19,623,297
FUND BALANCE - BEGINNING	<u>11,765,180</u>
FUND BALANCE - ENDING	<u>\$ 31,388,477</u>

The accompanying notes are an integral part of these financial statements.

**SUNNYVALE SCHOOL DISTRICT
2013 MEASURE G FUND**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the 2013 Measure G Fund (the Fund) of the Sunnyvale School District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB).

Financial Reporting Entity

The financial statements include the financial activity of the Fund only. The Fund was established to account for the expenditures of general obligation bonds issued under the Measure G bond election of 2013. These financial statements are not intended to present the financial position and results of operations of the Sunnyvale School District as a whole, in conformity with accounting principles generally accepted in the United States of America. The bonds were authorized for \$96,000,000 for the purpose of financing the addition and modernization of school facilities. The first series were issued on July 29, 2014 for the amount of \$28,000,000. The second series were issued on November 9, 2016 for the amount of \$40,000,000.

Fund Accounting

The operations of the Fund are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The financial statements of the Fund are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Using this measurement focus, only current assets and current liabilities are included in the balance sheet. Long-term debt is not included as a liability of the Fund, but is disclosed separately in the notes to financial statements. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current fiscal period. Expenditures are recognized in the accounting period in which the liability is incurred (when goods are received or services rendered).

Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. The District's governing board adopts an operating budget no later than July 1 in accordance with State law. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements. The Board revises this budget during the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

**SUNNYVALE SCHOOL DISTRICT
2013 MEASURE G FUND**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

Encumbrances

The Fund utilizes an encumbrance accounting system under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrances are liquidated when the commitments are paid and all outstanding encumbrances lapse at June 30.

Fund Balance - Governmental Funds

As of June 30, 2017, fund balance is classified as restricted for capital outlay projects in relation to the bond language of the 2013 Measure G, for which the Fund was established.

Restricted fund balance is the amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

Summary of Deposits and Investments

Deposits and investments as of June 30, 2017, consist of investments in the amount of \$33,692,788.

Investment in County Treasury

The Fund is considered to be an involuntary participant in an external investment pool as the Fund is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the Fund's investment in the pool is reported in the accounting financial statements at amounts based upon the Fund's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

The District has deposit all the Fund's investment in the Santa Clara County Treasury. As of June 30, 2017, the investment has book value of \$33,692,788. The fair values of the investment is approximately book value.

**SUNNYVALE SCHOOL DISTRICT
2013 MEASURE G FUND**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. The Fund manages its exposure to interest rate risk by depositing substantially all of its cash in the County Pool. The weighted average maturity of the pool 528 days on June 30, 2017.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. Investment in the county pool are not rated on June 30, 2017.

Fair Value Measurement

The Fund recognizes the fair value measurement of its investments on a recurring basis, based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Fund's investments in the Santa Clara County Treasury Investment Pool are uncategorized because deposits to and from the pool are made on the basis of \$1 and not at fair value.

NOTE 3 - GENERAL LONG-TERM DEBT

Long-Term Debt Summary

Under the modified accrual basis of accounting, liabilities for long-term debt are reported in the Government-wide Statement of Net Assets of the District rather than in the Bond or other funds. Therefore, the debt for repayment of the Measure G bonds and the amount available in the Bond Interest and Redemption fund for repayment are not included on these financial statements.

The District received authorization by approval of the voters of Measure G at the November 2013 election to issue \$96,000,000 in bonds. On July 29, 2014, the District issued \$28,000,000 of current interest serial bonds with principal and interest payments due annually through September 2044 with interest rates varying from 2 to 5 percent. On November 9, 2016, the District issued \$40,000,000 of current interest serial bonds with principal and interest payments due annually through September 2044 with interest rates varying from 3 to 5 percent. The bonds will be repaid through property taxes. The bonds were sold at a premium which was used to pay for costs of issuance. The balance of the premium was properly deposited into the Debt Service Fund in accordance with Bond requirements.

Bonded Debt

The outstanding general obligation bonded debt is as follows:

**SUNNYVALE SCHOOL DISTRICT
2013 MEASURE G FUND**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds		Bonds	
				Outstanding July 1, 2016	Issued	Redeemed	Outstanding June 30, 2017
2013A	9/1/44	2.00-5.00%	\$ 28,000,000	\$ 24,430,000	\$ -	\$ 2,000,000	\$ 22,430,000
2013B	9/1/44	3.00-5.00%	40,000,000	-	40,000,000	-	40,000,000
		Sub-Total	<u>\$ 68,000,000</u>	<u>\$ 24,430,000</u>	<u>\$ 40,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ 62,430,000</u>

Debt Service Requirements to Maturity

The bonds mature through 2045 as follows:

Fiscal Year	Principal	Interest to Maturity	Total
2018	\$ -	\$ 2,623,040	\$ 2,623,040
2019	2,200,000	2,590,919	4,790,919
2020	-	2,557,919	2,557,919
2021	-	2,557,919	2,557,919
2022	-	2,557,919	2,557,919
2023-2027	-	12,789,595	12,789,595
2028-2032	7,905,000	12,060,717	19,965,717
2033-2037	14,600,000	10,024,968	24,624,968
2038-2042	21,845,000	6,032,500	27,877,500
2043-2045	15,880,000	1,081,025	16,961,025
Total	<u>\$ 62,430,000</u>	<u>\$ 54,876,520</u>	<u>\$ 117,306,520</u>

Repayment of the Bonds will be funded by a separate property tax override levied on property residing within the District boundaries. Property tax revenues will be collected and disbursed out of a separate Bond Interest and Redemption Fund under the control of the Santa Clara County Controller's Office. This fund is not included as part of these financial statements. General school district revenues will not be required to fund the debt service on the bonds.

**SUNNYVALE SCHOOL DISTRICT
2013 MEASURE G FUND**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 4 - COMMITMENTS AND CONTINGENCIES

As of June 30, 2017, the Fund and the District had the following commitments with respect to unfinished capital projects:

Project Name	Remaining Construction Commitment	Expected Date of Completion
Ellis heating ventilation and air conditioning (HVAC) and site upgrades	\$ 5,800,000	September 2019
Cherry Chase HVAC and site upgrades	3,700,000	September 2018
Bishop infrastructure	20,000,000	February 2019
Other small projects	200,000	June 2018
Total outstanding construction commitments	\$ 29,700,000	

Litigation

The District is not currently a party to any legal proceedings.

INDEPENDENT AUDITOR'S REPORT



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Governing Board and
Citizens' Bond Oversight Committee
Sunnyvale School District
Sunnyvale, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the accompanying financial statements of the Sunnyvale School District (District) 2013 Measure G Fund (Fund), as of and for the year ended June 30, 2017, and have issued our report thereon dated November 27, 2017. As discussed in Note 1, the financial statements present only the Fund specific to the 2013 Measure G, and are not intended to present fairly the financial position and results of operations of Sunnyvale School District in conformity with accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Fund's internal control over financial reporting (internal control) to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Fund's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Fund's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Fund's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Fund's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Palo Alto, California
November 27, 2017

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

**SUNNYVALE SCHOOL DISTRICT
2013 MEASURE G FUND**

**FINANCIAL STATEMENT FINDINGS
JUNE 30, 2017**

None reported.

**SUNNYVALE SCHOOL DISTRICT
2013 MEASURE G FUND**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2017**

None reported.

SUNNYVALE SCHOOL DISTRICT

**2013 MEASURE G FUND
PERFORMANCE AUDIT**

**FOR THE YEAR ENDED
JUNE 30, 2017**

**SUNNYVALE SCHOOL DISTRICT
2013 MEASURE G FUND**

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INDEPENDENT AUDITOR'S REPORT ON PERFORMANCE

Governing Board and
Citizens' Oversight Committee
Sunnyvale School District
Sunnyvale, California

We were engaged to conduct a performance audit of the fund related to the 2013 Measure G (Fund) of the Sunnyvale School District (District) for the year ended June 30, 2017.

We conducted this performance audit in accordance with the standards applicable to performance audits contained in *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 that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution. Management is responsible for the Fund's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the Fund's internal control in order to determine the procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Fund's internal control.

The results of our tests indicated that the Fund, in all significant respects, expended the 2013 Measure G funds only for the specific projects approved by the voters, in accordance with Proposition 39 and outlined in Article XIII A, Section 1 (b)(3)(C) of the California Constitution.

Palo Alto, California
November 27, 2017

SUNNYVALE SCHOOL DISTRICT

2013 MEASURE G FUND JUNE 30, 2017

AUTHORITY FOR ISSUANCE

The 2013 Measure G General Obligation Bonds are issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California Education Code, and other applicable provisions of law. The Series A Bonds were authorized to be issued by a resolution adopted by the Board of Education of the District in June 19, 2014.

The District received authorization at an election held on November 5, 2013, to issue bonds of the District in an aggregate principal amount not to exceed \$96,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the Authorization).

PURPOSE OF ISSUANCE

The net proceeds of the Bonds and any other series of general obligation bonds issued under the Authorization will be used for the purposes specified in the District bond proposition submitted at the Election, which include replacing gas, water, and sewer lines, improving and expanding school libraries, installing energy efficient heating and cooling systems, replacing portables with permanent classrooms, expanding school facilities, and making essential school improvements. An excerpt from 2013 Measure G states:

"To continue critical renovation, modernization and safety needs at the district's schools and to make needed upgrades to classrooms, libraries, science and computer labs, improve student access to computers and instructional technology and continue to improve the energy efficiency of classrooms and buildings, shall the Sunnyvale School District issue \$96,000,000 in bonds at legal interest rates with funds monitored by an Independent Citizens' Oversight Committee and no funds spent on administrators."

AUTHORITY FOR THE AUDIT

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, community college districts, or county offices of education, "for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of rental property for school facilities", upon approval by 55 percent of the electorate. In addition to reducing the approval threshold from two-thirds to 55 percent, Proposition 39 and the enacting legislation (AB 1908 and AB 2659) requires the following accountability measures as codified in Education Code Sections 15278-15282:

1. Requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.
2. The school district must list the specific school facilities projects to be funded in the ballot measure, and must certify that the governing board has evaluated safety, class size reduction and information technology needs in developing the project list.
3. Requires the school district to appoint a citizens' oversight committee.

SUNNYVALE SCHOOL DISTRICT

2013 MEASURE G FUND

JUNE 30, 2017

4. Requires the school district to conduct an annual independent financial audit and performance audit in accordance with the Government Auditing Standards issued by the Comptroller General of the United States of the bond proceeds until all of the proceeds have been expended.
5. Requires the school district to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

OBJECTIVES OF THE AUDIT

1. Determine whether expenditures charged to the Fund have been made in accordance with the bond project list approved by the voters through the approval of 2013 Measure G.
2. Determine whether salary transactions, charged to the Fund were in support of the 2013 Measure G and not for District general administration or operations.

SCOPE OF THE AUDIT

The scope of our performance audit covered the period of July 1, 2016 to June 30, 2017. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2017 were not reviewed or included within the scope of our audit or in this report.

METHODOLOGY

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2017 for the 2013 Measure G Fund. Within the fiscal year audited, we obtained the actual invoices and other supporting documentation for a sample of expenditures to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure G as to the approved bond projects list. We performed the following procedures:

1. We selected a sample of expenditures for the period starting July 1, 2016 and ending June 30, 2017, and reviewed supporting documentation to ensure that such funds were properly expended on the specific projects listed in the ballot text.
2. Our sample included 64 transactions totaling \$19,495,164. This represents 92 percent of the total expenditures of \$21,280,054.
3. We verified that funds were generally expended for the construction, renovation, furnishing and equipping of District facilities constituting authorized bond projects. In addition, we verified that funds held in the Fund were used for salaries of administrators only to the extent they perform administrative oversight work on construction projects as allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

SUNNYVALE SCHOOL DISTRICT

2013 MEASURE G FUND

JUNE 30, 2017

CONCLUSION

The results of our tests indicated that, in all significant respects, the Sunnyvale School District has properly accounted for the expenditures held in the Fund and that such expenditures were made for authorized Bond projects. Further, it was noted that funds held in the Fund, and expended by the District, were used for salaries of administrators only to the extent they perform administrative oversight work on construction projects as allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

**SUNNYVALE SCHOOL DISTRICT
2013 MEASURE G FUND**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2017**

None reported.