

**PITTSBURG UNIFIED SCHOOL DISTRICT**  
**MEASURE "C" EXCELLENCE IN EDUCATION ACT OF 2008**  
**PARCEL TAX AUDIT REPORT**

**JUNE 30, 2014**

San Diego

Los Angeles

San Francisco  
Bay Area

**christywhite**  
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MEASURE "C" EXCELLENCE IN EDUCATION ACT OF 2008  
PITTSBURG UNIFIED SCHOOL DISTRICT  
TABLE OF CONTENTS  
JUNE 30, 2014

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CONTENT

Independent Auditors' Report .....	1
Background Information .....	3
Objectives, Scope, Methodology and Conclusions .....	4



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# CONTENT

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## INDEPENDENT AUDITORS' REPORT

Christy White, CPA

Michael Ash, CPA

Tanya M. Rogers, CPA, CFE

Heather Rubio

Board of Directors  
Pittsburg Unified School District  
Pittsburg, California

### **Report on Performance**

We have conducted a performance audit of the Pittsburg Unified School District Measure C Excellence in Education Act of 2008 (Measure C) for the year ended June 30, 2014.

### ***Management's Responsibility***

Management is responsible for ensuring that the District expended Measure C funds for the year ended June 30, 2014 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure C proceeds.

### ***Auditor's Responsibility***

Our audit was limited to the objectives listed on page 4 of this report which included determining that the District expended Measure C funds for the year ended June 30, 2014 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure C proceeds.

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.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of Pittsburg Unified School District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of the published election material specifying the intended use of Measure C proceeds. Accordingly, we do not express any assurance on the internal controls.

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*Opinion*

In our opinion, Pittsburg Unified School District expended Measure C funds for the year ended June 30, 2014 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure C proceeds.

*Christy White Associates*

San Diego, California  
March 4, 2015

**MEASURE "C" EXCELLENCE IN EDUCATION ACT OF 2008  
PITTSBURG UNIFIED SCHOOL DISTRICT  
BACKGROUND INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2014**

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**SUMMARY**

1. The Measure C Excellence in Education Act of 2008 (Measure C) was authorized by an election of the registered voters of Pittsburg Unified School District. Measure C was approved to support the quality of public education. The funds raised are to be used for expanding student access to technology and computers, college preparatory, honors and advanced placement classes; avoid increased class sizes, maintain essential programs and materials; keep classes small in early grades; and attract and retain highly qualified teachers for Pittsburg Unified School District by collecting taxes of \$65 dollars per taxable parcel. This rate will be adjusted by \$6 dollar for inflation every year.
2. Total proceeds from parcel taxes for Measure C were \$1,257,670 for the fiscal year ending June 30, 2014.
3. For the fiscal year ending June 30, 2014, the District recorded expenditures of Measure C parcel tax revenues of \$1,938,710.
4. The Pittsburg Unified School District maintains a separate Cash in County sub-fund for the Measure C parcel tax, and as of June 30, 2014 the balance of this sub-fund was \$178,809.

**MEASURE "C" EXCELLENCE IN EDUCATION ACT OF 2008  
PITTSBURG UNIFIED SCHOOL DISTRICT  
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSIONS  
FOR THE YEAR ENDED JUNE 30, 2014**

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**OBJECTIVES**

The objective of our performance audit was to determine that the District expended Measure C funds for the year ended June 30, 2014 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure C proceeds.

**SCOPE**

The District provided to us a list of all Measure C expenditures for the year ended June 30, 2014. Approximately \$1,938,710 in expenditures from July 1, 2013 through June 30, 2014 were identified.

**METHODOLOGY**

1. Verified that the Measure C expenditures were accounted for separately in the accounting records of the District.
2. Verified that the net revenues received from the parcel taxes were deposited in total into the District's Measure C Sub-Fund.
3. Tested expenditures of each Resource Code ensuring that such expenditures were spent in accordance with the scope of the published material specifying the intended use of proceeds for the Fund.
4. Testing performed (including those items above) included a total sample of 4 expenditures and 4 employee payroll related expenditures totaling \$985,572.
5. Tested Exemptions granted to Senior Citizens to ensure approvals and denials are properly processed.

**CONCLUSION**

The results of our procedures indicated that, in all significant respects, Pittsburg Unified School District expended Measure C funds for the year ended June 30, 2014 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure C proceeds.

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