

*California School Boards Association  
District Services Corporation*



September 2006

To: All California School Districts

RE: Proposition 39 Bond Performance Audits

The California School Boards Association is pleased to announce the launch of our new Proposition 39 Bond Performance Audit program. In 2000, California voters passed Proposition 39, which requires any school district that passes a 55 percent voter approved general obligation bond to complete an independent financial and performance audit annually. One audit focuses on the financial health of a facilities program to ensure the accounting for revenues and expenditures conforms to the generally accepted accounting principles. The other audit focuses on performance to ensure that the funds have been expended only on the specific projects listed in the original bond campaign as well as determine the efficiency of the overall program.

CSBA has partnered with Total School Solutions (TSS) to offer school districts this exciting new program. TSS began offering performance audits to districts in 2002, the first full year districts were required to perform audits after the 2000 law passed. TSS' knowledge and experienced staff not only fulfills the required performance audit, but then goes a step further, offering a facilities overview and recommendations for how districts can maximize cost savings.

For more information or questions about the program, please contact me at (916) 669-3331 or Susan Lendway of Total School Solutions at (707) 422-6393.

Sincerely,

A handwritten signature in black ink that reads 'Susan Rader'. The signature is written in a cursive, flowing style.

Susan Rader  
Director, District and Financial Services

