

Mountain View Whisman School District

Measure G Bond Financial and Performance
Audit Report
2017

Independent Auditors' Report

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Measure G Bond Building Fund of Mountain View Whisman School District as of June 30, 2017 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinion

Report of Performance

- Independent Auditors' Report on Performance
 - **Unmodified**
 - **District complied with the compliance requirements of Measure G**

Procedures Performed for Opinion on Performance

- Facility Site Walk: Verify that expenditures for Measure G resulted in completed projects or advanced into the next year
 - Toured Castro Elementary School
- Test of Expenditures: Verify expenditures are in line with the ballot language approved by voters
 - Tested expenditures total \$12.3 million (41% of 2016-17 expenditures). 14 Vendor payments tested.

Procedures Performed for Opinion on Performance

- Test of Contracts and Bid Procedures
 - Formal Bidding Procedures
 - Castro Elementary School and Mistral Elementary School Phase 1 – Demo and Temp. Housing
 - Crittenden Middle School Track & Field and Creekside Trail Project
 - Network Operations Center

Findings

- There were no findings in 2016-17.