

**MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT
INDEPENDENT CITIZENS' OVERSIGHT COMMITTEE
(MEASURE G OVERSIGHT COMMITTEE)**

AGENDA

**Tuesday, February 3, 2015
6:30 P.M.**

**Board Room
750-A San Pierre Way, Mountain View, CA 94043**

- | | | |
|-------------|--|-------------|
| I. | CALL TO ORDER AND COMMUNICATIONS | 6:30 |
| | A. Roll Call | |
| | B. Approval of Agenda | |
| | C. Community Comments | |
| | NOTE: The committee, in compliance with the Brown Act, is not permitted to take action on non-agendized items. | |
| II. | CONSENT AGENDA | 6:50 |
| | A. Minutes of COC Meeting on Tuesday, October 7, 2014 | |
| III. | REVIEW AND ACTION | 7:00 |
| | A. Election of Officers | |
| IV. | REVIEW AND DISCUSSION | 7:10 |
| | A. Bond Audit – Prepare for March 19, 2015 Board presentation | |
| | B. Review YTD Financials & 2014-15 1 st Interim Budget | |
| | C. Project Update: Middle Schools | |
| | D. Boundary Advisory Task Force (BATF) | |
| V. | ITEMS FOR FUTURE AGENDA ITEMS | |
| VI. | FUTURE COC MEETING DATES | |
| | A. 2014-15 Quarterly Meetings | |
| | 1. March 31, 2015 – Status of Projects | |
| | 3. June 23, 2015 – Budget | |
| VII. | ADJOURNMENT | 8:00 |

Documents Attached

- | | |
|---|--|
| 1. Draft meeting notes of October 7, 2014 | 3. YTD Financials & 2014-15 1 st Interim Budget |
| 2. Bond Audit & Draft March 19, 2015 presentation | 4. Middle Schools update – board meeting 2014Oct23 |

Members (term date ends)

Juan Aranda (2016Oct29)

Greg Coladonato – Ex-Officio

Thida Cornes (2017Dec31)

Cleave Frink (2017Oct29)

Marlie Jacobs (2018Dec31)

Terese McNamee–Staff

Joey Mercer (2017Oct29)

Hafsa Mirza (2017Dec31)

Christi Opitz (2017Oct29)

Braid Pezzaglia (2018Dec31)

Peter Pirnejad (2015Oct29)–Sec

Fiona Walter (2015Oct29)–Chair

CC: Board of Trustees

Interim Superintendent – Kevin Skelly

Principals

Sites to post – Bubb, Castro, Crittenden, Graham, Huff, Landels, Monta Loma, Slater, Stevenson, Theuerkauf

Mountain View Whisman School District
Independent Citizens' Oversight Committee
("Measure G Oversight Committee")

October 7, 2014

Members Present: Phil Palmer (Ex Officio), Jeremy Burns, Jessica Gandhi, Fiona Walter, Peter Pirnejad, Greg Coladonato, & Christi Opitz

Staff Present: Terese McNamee, CFO

Others Present: None

Absent: Juan Aranda & Charlie Durand

Members of the public present - Adam Coll, Principal of Greystone West

Meeting was called to order at 6:36 pm by Greg Coladonato, Chair.

- I. Call to Order as noted above.
 - A. Roll Call as above.
 - B. Agenda stands as written.
 - C. No community comments.
- II. Consent Agenda
 - A. Minutes from COC Meeting on Tuesday October, 7, 2014 approved 6-0
- III. Review and Action
- IV. Election of Officers –
 - A. Secretary – Peter Pirnejad unanimously voted as secretary 5-0 1 abstention
 - B. Chair – Fiona Walter elected as Vice Chair 5-0 1 abstention
 - C. Vice Chair – Greg Coladonato voted in as Vice Chair 5-0 1 abstention
- V. Review and Discussion
 - A. Measure G Update
 - a. Presentation from Adam Coll (Presentation attached)
 1. Phase 1 of three (3) phase construction projects for middle schools
 - i. Crittenden is 98% complete
 - ii. Graham is 92% complete
 2. Greystone West was responsible for moving teachers in and out
 3. Projects that are currently out for proposals
 - i. Graham 2-story pre-fab building budgeted at \$3.75 M with an anticipated start date of March 2015
 - ii. All of the bids came in over expectation and exceeded custom built.
 - iii. They are 2/3 the way in the design of the buildings in preparation for DSA submittal in late 2014
 4. Phase 2 and 3 of Crittenden
 - i. Tracking for March submittal to DSA
 5. Future projects include CMS Track and Field, CMS/GMS Security and Elementary School

6. Next steps
 - i. Middle Schools
 - A. At the end of the design and working on final drawing for Phase 2 for DSA
 - B. New classroom buildings in Phase 2
 - C. And auditorium in Phase 3
 - D. Budget
 1. Graham
 - a. Anticipated and experiencing an increase in cost from new code regulations
 2. Crittenden
 - a. Tracking close to budget for new classrooms.
 - b. However because student growth is primarily shown in Graham's boundaries, there may need to be a shift in boundaries or programmatic changes to shift population to Crittenden in an effort to maintain parity between sites.
 - c. Demographers are being consulted and options are being considered to build additional classrooms at Crittenden.
 3. Additionally, given this new demographic information, the District is trying to consider the impact and make appropriate changes so the Elementary schools can begin planning for construction.
 - ii. Chairman Coladonato had question on how the Bond moneys could be used to support the construction of a district office
 - iii. Fiona Walter suggested that the bond language states that if the admin office is beneficial to the students, bond funds could be used for a district office
 - iv. Terese McNamee clarified that there is no current plan to redevelop a new district office.
 - A. The remainder of the funds after the middle schools are complete are to be used for the Elementary Schools.
 - B. Two to three elementary schools can be upgraded at a time based on districts ability to issue bonds. It is anticipated that plan will be developed between now and February.
- B. Bond Audit moved forward on the agenda (See attached presentation)
 - a. Sheldon Chavan bond auditor presenting info for FY 13-14
 1. AICPA independent audit report was included
 2. There were no findings in the opinion letter. Everything has been fairly stated in the Measure G Building Bond. This is a representation for the Measure G Bond Building fund only
 3. End fund balance \$47.38Mil as of the end of the reporting period
 4. To date we have only sold around \$50Million of Bonds of the \$198Million Measure G Bonds. Have capacity to sell approximately \$30 million of bonds every few years.

5. \$4.2 Mil in commitments have not been paid but have been encumbered
 6. \$2.9Mil in soft costs (i.e. architect and design) have been spent
 7. Schedule of findings and recommendations
 - i. No findings to note
 8. Unmodified opinion to this bond audit. This means that everything is as expected.
- C. Review YTD Financials – Terese McNamee
- a. Required to use the County financial system and presented County report and District created report.
 - b. This report is used by the Auditor to reconcile between contracts and budget.
 - c. Ms. McNamee was looking for feedback on the financial report from the COC
 - d. Looking for variance between board approved budget and contract and contract budget to actual expenditure
 - e. On the summary sheet Terese McNamee is looking to track sources and uses of funds and when and if there are overages what sources (like developer fees) will fund these overages.
 - f. Developer fees are one time and can only be used to support growth and capacity issues.
 - g. For the two middle schools, MVWSD seems to be trending to be about \$2M over projection for all the phases, proposing to use non-Measure G funds.
- D. Renewal of Terms
- a. Jessica Gandhi and Charlie Durand need to step down from the COC
 - b. We will be posting for new members
 - c. We need a minimum of seven COC members
 - d. Ms. McNamee will be making the recommendation to the Board on the 23rd that we need at least two more candidates.
 - e. Jeremy Burns may be stepping down and will decide before the next meeting.

VI. ITEMS FOR FUTURE AGENDA ITEMS

VII. FUTURE COC MEETING DATES

- A. 2014-15 Quarterly Meetings
- a. December 16, 2014 – Finalize Audit & Status of Projects
 - b. March 31, 2015 – Status of Projects
 - c. June 23, 2015 – Budget

VIII. Adjourned at 8:06 pm.

Respectfully Submitted,
Peter Pirnejad, Secretary

MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT

**MEASURE G
BOND BUILDING FUND**

AUDIT REPORT

For the Year Ending June 30, 2014

* * *



CHAVAN & ASSOCIATES, LLP
CERTIFIED PUBLIC ACCOUNTANTS
1475 SARATOGA AVE., SUITE 180
SAN JOSE, CA 95129

MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT
Measure G Bond Building Fund
For the Year Ended June 30, 2014

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Measure G Citizens' Oversight Committee and
Governing Board Members
Mountain View Whisman School District

Report on the Financial Statements

We have audited the accompanying financial statements of the Measure G Bond Building Fund of the Mountain View Whisman School District, as of and for the year ended June 30, 2014, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

The Mountain View Whisman School District's 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 from 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 the financial statements, whether due to fraud or error. 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 policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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 above present fairly, in all material respects, the financial position of the Measure G Bond Building Fund of the Mountain View Whisman School



District, as of June 30, 2014, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

As discussed in Note I, the financial statements present only the Measure G Bond Building Fund and do not purport to, and do not, present fairly the financial position of the Mountain View Whisman School District, as of June 30, 2014, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Mountain View Whisman School District's basic financial statements. The Statement of Cumulative Expenditures is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Statement of Cumulative Expenditures is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Statement of Cumulative Expenditures is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have issued our report dated September 26, 2014 on our consideration of the Mountain View Whisman School District's internal control over financial reporting and 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 Mountain View Whisman School District's internal control over financial reporting and compliance.

C & A LLP

September 26, 2014
San Jose, California

MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT
Measure G Bond Building Fund
Balance Sheet
June 30, 2014

ASSETS	
Cash in County Treasury	\$ 47,354,726
Accounts Receivable	<u>46,891</u>
Total Assets	<u>\$ 47,401,617</u>
LIABILITIES AND FUND BALANCE	
Liabilities	
Accounts Payable	<u>\$ 21,030</u>
Total Liabilities	<u>21,030</u>
Fund Balance	
Restricted for Capital Projects	<u>47,380,587</u>
Total Fund Balance	<u>47,380,587</u>
Total Liabilities and Fund Balance	<u>\$ 47,401,617</u>

The notes to the financial statements are an integral part of this statement.

MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT
Measure G Bond Building Fund
Statement of Revenue, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2014

REVENUES	
Interest Earnings	<u>\$ 205,812</u>
Total Revenue	<u>205,812</u>
EXPENDITURES	
Classified Salaries	27,718
Classified Benefits	17,903
Supplies and Materials	15,656
Contract Services	44,116
Capital Outlay	<u>2,334,837</u>
Total Expenditures	<u>2,440,230</u>
Net Change in Fund Balance	(2,234,418)
Fund Balance Beginning	<u>49,615,005</u>
Fund Balance Ending	<u>\$ 47,380,587</u>

The notes to the financial statements are an integral part of this statement.

MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT
Measure G Bond Building Fund
Notes to the Financial Statements
For the Year Ended June 30, 2014

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Accounting Principles

The Mountain View Whisman School District (the “District”) accounts for its financial transactions in accordance with the policies and procedures of the Department of Education’s *California School Accounting Manual*. The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

B. Reporting Entity

The District services 70,000 residents and over 5,000 students. The District is located at the southern tip of the San Francisco Bay and is comprised of seven elementary and two middle schools. The District is the level of government primarily accountable for activities related to public education. The governing authority consists of five elected officials who, together, constitute the Board of Trustees.

In 2012-13, an advisory committee to the District's Governing Board and Superintendent, called the Measure G Citizens' Bond Oversight Committee was established. The Committee's oversight goals include: advising on bond construction priorities, reviewing school bond construction plans, reviewing project plans and budgets, and ensuring compliance with the conditions of Measure G.

The financial statements presented are for the individual Measure G Bond Building Fund and are not intended to be a complete presentation of the District’s financial position on operations.

C. Basis of Presentation

Fund Financial Statements:

Fund financial statements report detailed information about the District. The Building Fund is a governmental fund and is presented as a major fund in the District’s combined financial statements. The Building Fund is used to account for proceeds from the sale of real property and account for the acquisition of major governmental capital facilities and buildings from the sale of bond proceeds such as Measure G general obligation bonds.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows, current liabilities and deferred inflows are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT
Measure G Bond Building Fund
Notes to the Financial Statements
For the Year Ended June 30, 2014

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Governmental funds use the modified accrual basis of accounting.

Revenues - Exchange and Non-exchange Transactions:

On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within 60 days after year-end.

Non-exchange transactions, in which the District receives value *without* directly giving equal value in return, include property taxes, grants, and entitlements. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue:

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as unearned revenue.

Expenses/Expenditures:

On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

E. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT
Measure G Bond Building Fund
Notes to the Financial Statements
For the Year Ended June 30, 2014

These budgets are revised by the District's governing board and District superintendent during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object.

F. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated on June 30.

G. Assets, Liabilities, and Equity

1. Cash and Investments

Cash balances held in banks and in revolving funds are insured to \$250,000 by the Federal Deposit Insurance Corporation.

In accordance with *Education Code* Section 41001, the District maintains substantially all of its cash in the County Treasury. The county pools these funds with those of other Districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

All District-directed investments are governed by Government Code Section 53601 and Treasury investment guidelines. The guidelines limit specific investments to government securities, domestic chartered financial securities, domestic corporate issues, and California municipal securities. The District's securities portfolio is held by the County Treasurer. Interest earned on investments is recorded as revenue of the fund from which the investment was made.

2. Capital Assets

Capital assets, which include sites, improvement of sites, buildings and improvements, equipment, equipment and construction in progress, are reported in the government-wide financial statements of the District but not include in the Measure G building fund. Such assets are valued at historical cost or estimated historical cost unless obtained by annexation or donation, in which case they are recorded at estimated market value at the date of receipt. The District utilizes a capitalization threshold of \$5,000.

Projects under construction are recorded at cost as construction in progress and transferred to the appropriate asset account when substantially complete. Costs of major improvements and rehabilitation of buildings are capitalized. Repair and maintenance costs are charged to

MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT
Measure G Bond Building Fund
Notes to the Financial Statements
For the Year Ended June 30, 2014

expense when incurred. Equipment disposed of, or no longer required for its existing use, is removed from the records at actual or estimated historical cost.

3. Long-Term Obligations

In the Measure G building fund financial statements, bond premiums, discounts and bond issuance costs are recognized during the current period. The face amount of the debt issued, premiums, or discounts are reported as other financing sources/uses.

4. Fund Balance Classifications

In accordance with Government Accounting Standards Board 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the District classifies governmental fund balances as follows:

- Non-spendable includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
- Restricted includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
- Committed includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority and does not lapse at year-end. Committed fund balances are imposed by the District's board of education.
- Assigned includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the Superintendent and the Assistant Superintendent of Business Services.
- Unassigned includes positive fund balance that has not been classified within the above mentioned categories and negative fund balances in other governmental funds.

The District uses restricted/committed amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Additionally, the District would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

5. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has joined together with other school districts in the County to form the South Bay Area Schools Insurance Authority (SBASIA) and the Santa Clara County Schools Insurance

MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT
Measure G Bond Building Fund
Notes to the Financial Statements
For the Year Ended June 30, 2014

Group (SCCSIG) public entity risk pools currently operating as common risk management and insurance programs. The District pays an annual premium for its property and casualty, workers' compensation, unemployment and liability insurance coverage. The Joint Powers Agreements provide that SBASIA and SCCSIG will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of self-insured levels.

6. Accounting Estimates

The presentation 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 reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2 – CASH AND INVESTMENTS

Summary of Deposits

A summary of deposits as of June 30, 2014, is as follows:

Deposit or Investment - Building Fund Only	Carrying Amount	Fair Value	Investment Rating
Cash in county treasury investment pool	\$47,354,726	\$47,407,892	Various

Cash in County Treasury

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District'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.

Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT
Measure G Bond Building Fund
Notes to the Financial Statements
For the Year Ended June 30, 2014

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are described below:

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to the changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District keeps cash in the Santa Clara County Investment Pool which had a fair value of approximately \$4.67 billion and an amortized book value of \$4.66 billion. The average weighted maturity for this pool is 416 days.

Credit Risk

Credit risk is the risk of loss due to the failure of the security issuer. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investment with the Santa Clara County Investment Pool is governed by the County's general investment policy, which is to apply the prudent-person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments. The County's investment policy limits all investments to the top three ratings issued by at least two of the nationally recognized statistical rating organizations (NRSRO).

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government code. District investments that are greater than 5 percent of total investments are in either an external investment pool or mutual funds and are therefore exempt.

MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT
Measure G Bond Building Fund
Notes to the Financial Statements
For the Year Ended June 30, 2014

NOTE 3 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2014, is shown below:

Capital Assets	Balance			Balance June 30, 2014
	July 01, 2013	Additions	Deletions	
Work-in-progress - not depreciable	\$ 385,264	\$ 2,356,655	\$ 267,322	\$ 2,474,597
Building and Improvements	-	322,212	-	322,212
Equipment - depreciable	54,890	-	54,890	-
Total capital assets - net depreciation	\$ 440,154	\$ 2,678,867	\$ 322,212	\$ 2,796,809

NOTE 4 – MEASURE G GENERAL OBLIGATION BOND

Through elections, the District received authorization to issue general obligation bonds (GOB) that requires the county to levy annual ad valorem taxes for the payment of interest and principal on the bonds. Bond proceeds are used to build additional classrooms and to perform repairs and renovations.

In February of 2013, the District issued \$50,000,000 in General Obligation Bonds, Series A, to finance constructions projects for facilities improvements. From the gross proceeds of \$52,623,484, which included a premium of \$2,848,484 net of an underwriting discount of \$225,000, net proceeds of \$52,148,484 (after payment of \$475,000 in issuance costs) was deposited with the County in the District's name. Of the net proceeds deposited, \$50,000,000 was recorded in the Measure G building and fund and \$2,148,484 was recorded in the bond interest and redemption fund. The bond bears interest at 3 to 4% and matures on September 1, 2040.

The following schedule summarizes District's Measure G general obligation bond as of June 30, 2014:

Bond	Original	Outstanding			Outstanding	Current
	Issue	July 01, 2013	Issued	Redeemed	June 30, 2014	Portion
2012 GOB, Series A, Meas. G	\$ 50,000,000	\$ 50,000,000	\$ -	\$ 4,000,000	\$ 46,000,000	\$ 4,200,000

MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT
Measure G Bond Building Fund
Notes to the Financial Statements
For the Year Ended June 30, 2014

The following is a summary of the Measure G bond annual debt service requirements as of June 30, 2014:

Year Ending June 30	Principal	Interest	Total
2015	\$ 4,200,000	\$ 1,641,800	\$ 5,841,800
2016	325,000	1,615,925	1,940,925
2017	-	1,611,050	1,611,050
2018	-	1,611,050	1,611,050
2019-2023	1,235,000	8,000,450	9,235,450
2024-2028	4,200,000	7,437,250	11,637,250
2029-2033	8,585,000	6,113,250	14,698,250
2034-2038	14,725,000	3,816,250	18,541,250
2039-2040	12,730,000	693,350	13,423,350
Total Debt Service	\$ 46,000,000	\$ 32,540,375	\$ 78,540,375

NOTE 5 – COMMITMENTS

Through September 26, 2014, the District had encumbered \$4,214,980 of the Measure G proceeds that are budgeted to be spent on capital projects in the fiscal year ended June 30, 2014.

NOTE 6 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 26, 2014, the date on which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT
Measure G Bond Building Fund
Statement of Approved Cumulative Expenditures
From Inception through June 30, 2014

Project	Project Code	Site				Total
		Bubb	Crittenden	Graham	Districtwide	
Facility Construction	085000	\$ -	\$ -	\$ -	\$ 85,970	\$ 85,970
Administration Management	085010	350	972,456	1,343,784	-	2,316,590
Modernize Classrooms	085040	-	10,255	43,921	-	54,176
Outdoor Improvements	085045	132,366	5,000	-	-	137,366
Technology & Data Infrastructure	085085	-	146,415	183,320	-	329,735
Total Expenditures		\$132,716	\$ 1,134,126	\$ 1,571,025	\$ 85,970	\$ 2,923,837

The notes to the supplementary information are an integral part of this statement.

MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT
Measure G Bond Building Fund
Statement of Approved Expenditures
For the Year Ended June 30, 2014

Project	Project Code	Site				Total
		Bubb	Crittenden	Graham	Districtwide	
Facility Construction	085000	\$ -	\$ -	\$ -	\$ 56,268	\$ 56,268
Administration Management	085010	350	835,762	1,104,049	-	1,940,161
Modernize Classrooms	085040	-	10,255	43,921	-	54,176
Outdoor Improvements	085045	54,890	5,000	-	-	59,890
Technology & Data Infrastructure	085085	-	146,415	183,320	-	329,735
Total Expenditures		\$ 55,240	\$ 997,432	\$ 1,331,290	\$ 56,268	\$ 2,440,230

The notes to the supplementary information are an integral part of this statement.

MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT
Measure G Bond Building Fund
Statement of Approved Expenditures
For the Year Ended June 30, 2013

Project	Project Code	Site				Total
		Bubb	Crittenden	Graham	Districtwide	
Facility Construction	085000	\$ -	\$ -	\$ -	\$ 29,702	\$ 29,702
Administration Management	085010	-	136,694	239,735	-	376,429
Outdoor Improvements	085045	77,476	-	-	-	77,476
Total Expenditures		\$ 77,476	\$ 136,694	\$ 239,735	\$ 29,702	\$ 483,607

The notes to the supplementary information are an integral part of this statement.

MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT
Measure G Bond Building Fund
Note to the Program Statement
For the Year Ended June 30, 2014

NOTE 1 - THE PROGRAM

Proposition 39 was enacted by the voters on November 7, 2000, and changed the required majority for local voter approval of public school and community college general obligation bonds from two-thirds to fifty-five percent of votes. It also required school districts to provide facilities to charter schools operating within their jurisdictions.

On June 5, 2012, 67.58% of local voters passed Measure G, which generates funding to provide safe, efficient, and modern facilities for Mountain View Whisman School District students and staff. The approval percentage was the highest in Santa Clara County and the 4th highest of the 34 school bond measures in the State of California.

Measure G will generate up to \$198 million to repair, upgrade and expand our local schools. Funds will be generated through the sale of general obligation bonds, which will be repaid through assessments on residential and commercial property located within the Mountain View Whisman School District. The annual cost to local property owners is limited to \$30 per \$100,000 of assessed property value.

All projects funded by the issuance of Measure G general obligation bonds will be subject to review both by the District's Board of Trustees and by an independent citizens' oversight committee. The District will also provide many public forums to present progress and seek input from community members, parents, and staff.

NOTE 2 - CITIZEN'S OVERSIGHT COMMITTEE

Duties of the committee include ensuring that bond revenues are expended only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities. The committee must also ensure that no funds are used for any teacher or administrative salaries or other school operation expenses.

Furthermore, the committee is authorized to receive and review copies of the annual independent performance audit and the annual independent financial audit required by Article XIII A, Section 1(b)(3)(C) and Article XIII A, Section 1(b)(3)(D), respectively, of the California Constitution.

The Committee was formed by the Board trustees, which met five times in the last fiscal year. The Citizens' Bond Oversight Committee was comprised of the following members as of June 30, 2014:

Juan Aranda
Jeremy Burns
Greg Coladonato

Dana Doctorow
Charlie Durand
Christi Opitz

Jessica Gandhi
Peter Pirnejad
Fiona Walter

**SCHEDULE OF FINDINGS
AND
RECOMMENDATIONS**

MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT
Measure G Bond Building Fund
Schedule of Findings and Recommendations
For the Year Ended June 30, 2014

**** No findings or exceptions noted ****

**OTHER AUDITOR'S
REPORTS**



**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***

Measure G Citizens' Oversight Committee and
Governing Board Members
Mountain View Whisman School District

We have audited, 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, the financial statements of the Measure G building fund of the Mountain View Whisman School District as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Mountain View Whisman School District's basic financial statements, and have issued our report thereon dated September 26, 2014.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Mountain View Whisman School District's internal control over financial reporting (internal control) to determine the audit 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 Mountain View Whisman School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Mountain View Whisman School District'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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting 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 Mountain View Whisman School District's financial statements are free from 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C & A LLP

September 26, 2014
San Jose, California



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON THE
MEASURE G BOND BUILDING FUND**

Measure G Citizens' Oversight Committee and
Governing Board Members
Mountain View Whisman School District

Compliance

We have audited Mountain View Whisman School District's (the District) compliance with Proposition 39/Measure G Bond of the June 5, 2012, as approved under Proposition 39, and with the performance requirements referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

Management's Responsibility

Compliance with the requirements referred to above is the responsibility of the District's management.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with the laws and regulations identified above based on our audit. We conducted our audit of compliance 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 noncompliance with the compliance requirements referred to above that could have a material effect on compliance with the laws and regulations have occurred. An audit includes examining, on a test basis, evidence supporting the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. The following summarizes specific procedures performed during our audit, but is not intended to be an all-inclusive list:

1. We verified that bond proceeds were deposited in the District's name and invested in accordance with applicable legal requirements.
2. We selected 5 contracts and verified their compliance with the California Uniform Construction Cost Accounting Commission bid requirements, and that their invoices were paid within the contract terms and with board approval.
3. We tested payments made to the architectural service companies and reviewed the terms of the contract.
4. We tested approximately 81% of the 2013-14 expenditures to ensure they were valid, allowable and accurate.



We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

Opinion

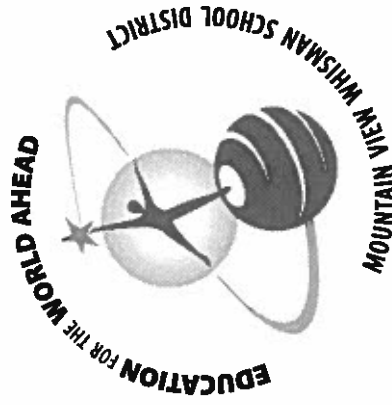
In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Measure G Bond Building Fund for the fiscal year ended June 30, 2014.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing over compliance and the results of that testing based on the standards referred to above. Accordingly, this report is not suitable for any other purpose.

C & A LLP

September 26, 2014
San Jose, California



Mountain View Whisman School District Citizen's Oversight Committee 2013-14 Measure G Financial Report

Fiona Walter, Committee Chair

March 19, 2015

Measure G Summary

- \$198M Measure G bond passed in 2012 to provide funding to repair, upgrade and expand our local schools
- \$50M Bonds issued in 2012-13. Bonds repaid through assessments on residential and commercial properties not to exceed \$30 per \$100K of assessed value
- Accountability Requirements
 - Evaluation of Needs
 - Independent Oversight Committee
 - Performance Audits (Article XIII A, Section 1(b)(3)(C) CA Constitution)
 - Financial Audits
- No School Operating Expenses
- Including teacher and administrator salaries

Citizen's Oversight Committee

- **Proposition 39 passed in November 2000 (55% vote/ audit requirement)**
- **AB 1908 enacted in 2000 establishing COC**
- **Purpose of the COC**
 - **Review annual audit**
 - **Issue annual reports**
 - **Communicate to their constituency groups**
 - **Publish reports on website**
 - **Fiduciary responsibility**

Citizen's Oversight Committee

- **Representation (Minimum 7 Members):**
 - **Business (Peter Pirnejad)**
 - **Senior Citizen Group Representative (Juan Aranda)**
 - **Community Member (Fiona Walter)**
 - **Parent/guardian of students**
 - **Thida Cornes**
 - **Cleave Frink**
 - **Marlie Jacobs**
 - **Joey Mercer**
 - **Hafsa Mirza**
 - **Christi Opitz**
 - **Braid Pezzaglia**
- **Community Taxpayer Organization (Open)**

Changes in Fund Balance

MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT
Measure G Bond Building Fund
Statement of Revenue, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2014

REVENUES	
Interest Earnings	\$ 205,812
Total Revenue	<u>205,812</u>
EXPENDITURES	
Classified Salaries	27,718
Classified Benefits	17,903
Supplies and Materials	15,656
Contract Services	44,116
Capital Outlay	<u>2,334,837</u>
Total Expenditures	<u>2,440,230</u>
Net Change in Fund Balance	(2,234,418)
Fund Balance Beginning	<u>49,615,005</u>
Fund Balance Ending	<u>\$ 47,380,587</u>

Measure G Expenditures

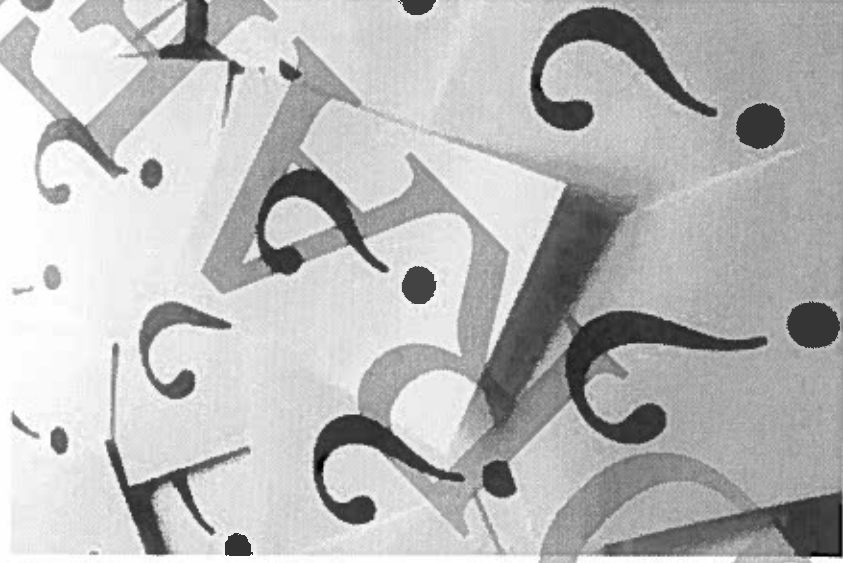
MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT Measure G Bond Building Fund Statement of Approved Cumulative Expenditures From Inception through June 30, 2014

Project	Project Code	City			Districtwide	Total
		Wabco	Crittenden	Sham		
Facility Construction	085000	\$ -	\$ -	\$ -	\$ 85,970	\$ 85,970
Administration Management	085010	350	472,256	1,343,784	-	2,316,590
Modernize Classrooms	085040	-	10,735	43,921	-	54,176
Outdoor Improvements	085045	132,366	5,600	-	-	137,366
Technology & Data Infrastructure	085085	-	146,415	183,320	-	329,735
Total Expenditures		\$132,716	\$4,134,126	\$ 1,571,025	\$ 85,970	\$ 2,923,837

COC Recommendations and Comments

- The COC has reviewed & approved the financial and performance audit for the fiscal year ended June 30, 2014 and recommends that the Board accept it.*

Questions



14-15 G.O. Bond Budget and YTD Financial
12/31/14

	14-15 1st Interim	14-15 Actual	14-15 Encumbrance
02 - Bubb			
6 - Capital			11,095
085045 - Outdoor Improvements			11,095
02 - Bubb			11,095
09 - Districtwide			
2 - Classified Salaries	26,179	12,981.00	12,981
3 - Benefits	19,337	9,274.13	9,312
5 - Services		1,700.00	2,276
6 - Capital		576.00	
085000 - Facility construction	45,516	24,531.13	24,569
2 - Classified Salaries		498.02	
3 - Benefits		45.06	
6 - Capital		3,621.87	
085010 - Administration Management		4,164.95	
09 - Districtwide	45,516	28,696.08	24,569
11 - Crittenden			
6 - Capital		288.00	
085000 - Facility construction		288.00	
5 - Services		3,047.66	1,414
6 - Capital	1,527,060	377,383.98	43,056
085010 - Administration Management	1,527,060	380,431.64	44,470
6 - Capital		384,453.47	728,935
085015 - Auditorium		384,453.47	728,935
6 - Capital		53,161.01	
085020 - Classroom Addition Based on 6		53,161.01	
5 - Services		2,300.00	
085022 -		2,300.00	
5 - Services		10,564.00	
6 - Capital		12,219.48	
085025 - Deferred Maint. Projects		22,783.48	
6 - Capital	30,102	4,330.43	11,730
085030 - Furniture, Fixtures and Equipment	30,102	4,330.43	11,730
6 - Capital			29,894
085035 - Kitchen Upgrades			29,894
2 - Classified Salaries		3,739.09	
3 - Benefits		378.10	
4 - Supplies		1,002.24	3,164
5 - Services		3,067.54	1,037
6 - Capital	7,237,165	3,826,435.80	459,192
085040 - Modernize Classrooms	7,237,165	3,834,622.77	463,393
6 - Capital		2,407.10	
085045 - Outdoor Improvements		2,407.10	
6 - Capital		150,544.86	199,455
085065 - Reconfigure Library		150,544.86	199,455
6 - Capital			68,621
085075 - Security Upgrades			68,621
4 - Supplies		36,688.81	
6 - Capital		5,537.34	
085085 - Technology & Data Infrastructure		42,226.15	
11 - Crittenden	8,794,327	4,877,548.91	1,546,498

14-15 G.O. Bond Budget and YTD Financial
12/31/14

	14-15 1st Interim	14-15 Actual	14-15 Encumbrance
14 - Graham			
6 - Capital		288.00	
085000 - Facility construction		288.00	
5 - Services		5,566.79	5,174
6 - Capital	2,314,488	918,208.87	730,525
085010 - Administration Management	2,314,488	923,775.66	735,700
6 - Capital		62,516.37	36,438
085015 - Auditorium		62,516.37	36,438
5 - Services		1,092.06	
6 - Capital	23,443	29,819.50	
085020 - Classroom Addition Based on 6	23,443	30,911.56	
6 - Capital		69,262.40	7,895
085025 - Deferred Maint. Projects		69,262.40	7,895
6 - Capital	4,102	26,828.46	
085030 - Furniture, Fixtures and Equipment	4,102	26,828.46	
2 - Classified Salaries		6,225.47	
3 - Benefits		617.66	
4 - Supplies		7,697.51	
5 - Services		2,643.25	
6 - Capital	4,175,112	6,483,477.00	832,117
085040 - Modernize Classrooms	4,175,112	6,500,660.89	832,117
6 - Capital		5,399.57	2,407
085045 - Outdoor Improvements		5,399.57	2,407
6 - Capital		41,556.59	
085065 - Reconfigure Library		41,556.59	
6 - Capital			83,188
085075 - Security Upgrades			83,188
4 - Supplies		36,688.83	
5 - Services		(17,737.23)	
6 - Capital		300,397.62	35
085085 - Technology & Data Infrastructure		319,349.22	35
5 - Services		350.00	
6 - Capital		3,085.50	15,615
085095 -		3,435.50	15,615
14 - Graham	6,517,145	7,983,984.22	1,713,393
Grand Total	15,356,988	12,890,229.21	3,295,554

Mountain View Whisman School District

Agenda Item for Board Meeting of October 23, 2014

Agenda Category:	Review and Approval
Agenda Item Title:	Design Approval Phase II and Update on Facilities Projects
Estimated Time:	30 minutes
Person Responsible:	Terese McNamee, Chief Business Officer

Background:

In June 2014, the Board reviewed and approved phase II and phase III projects at the Crittenden and Graham Middle Schools funded by Measure G. Entering the final phase of design, the architects presented the schematic designs and have been working with the program manager and consultants to finalize design and begin construction drawings for submittal to DSA. Based on code changes in effect beginning January 1, 2014 and changing demographic patterns, the projects have been redesigned to meet our program needs, schedule, and budget plans. During the Board presentation the architects and program manager will discuss the proposed changes and present the final proposed budget for the Board's approval. Designs, schedules and cost estimates have been generated with consideration given to total project costs including hard and soft costs, logistics, and escalation.

Crittenden:

Beginning in the summer of 2015, the District will begin construction on an innovation center that incorporates new classrooms and open collaboration space, a broadcast studio, new library construction, restroom additions and modernizations, courtyard improvements and associated furniture, fixtures, and equipment. In addition, Phase III will begin construction on the auditorium, safety and security upgrades, outdoor improvements, a new track, new synthetic soccer field, and sports center improvements starting July 2015 continuing through August 2016. An abbreviated schedule is outlined below.

New Library / Innovation Center	July 15, 2015-August 15, 2016
Building 200 Modifications	June 15, 2015-August 15, 2015
Restroom Modernization	June 15, 2015-August 15, 2015
Auditorium	July 15, 2015-August 15, 2016
Site Improvements	June 15, 2016-August 15, 2016

Phase II: New Library/Innovation Center and Restroom Modernization

Based on the latest demographic study, student enrollment at the middle schools is expected to grow from 1368 to over 1700 students, with over 1050 students residing within the current Graham boundaries and approximately 600 students within the Crittenden boundaries. To balance enrollment between the two middle schools, boundary and programmatic changes need to be explored. From the facilities planning

perspective, if Crittenden were to increase enrollment, additional classrooms would need to be built to accommodate this growth. The revised designs present an alternative library/innovation center to expand classrooms and increase capacity for project based learning.

Phase III: Auditorium, Safety and Security Upgrades, Outdoor Improvements, and Track and Field Improvements

The architect has moved forward based on the designs approved in June and is expecting to submit plans for the auditorium to DSA by November 2014. The District recently submitted designs for the track to the City of Mountain View and has begun discussions on the financial, legal, and construction coordination issues required to allow the District and City to work together on these projects. District administration has met with various vendors regarding security systems and landscaping designs and expects to finalize the programming requirements early in 2015. Recently the team met with Canopy, an environmental nonprofit dedicated to planting and protecting trees. Canopy is seeking a grant to plant over 1000 trees at Mountain View schools and is working with our architects to identify potential planting plans for our middle schools. In the future, the District anticipates incorporating Canopy tree plantings into our elementary school projects.

Graham:

Beginning in the Spring 2015, the District will begin construction on an innovation center that incorporates new classrooms and open collaboration space, reconfiguration of the lunch structure to accommodate a MUR, renovation of the existing the school library, and restroom additions and modernization. In 2016, Graham will begin construction on the auditorium, safety and security upgrades, outdoor improvements, and sports center improvements. An abbreviated schedule is outlined below.

Innovation Center	March 15, 2015-December 31, 2015
Administration to Library Conversion	March 15, 2015-August 15, 2015
Lunch Structure to MUR Conversion	March 15, 2015-August 15, 2015
Restrooms / Staff Lounge Modernization	June 15, 2015-August 15, 2015
Auditorium	July 15, 2015- August 15, 2016
Site Improvements	June 15, 2016-August 15, 2016

Phase II: Innovation Center, Multi-Purpose Room and Restroom Modernization

Phase II is focused on construction of an innovation center, libraries, restroom modernization and improvement of the lunch structure at Graham. The classroom building, proposed in June 2014, has six standard classrooms and a project-based learning center with an approved budget of \$3,750,000. The current proposed design increased the project-based learning center and changed the shape of the building to allow for a more standard construction methodology. Initially this project was anticipated to be modular built. However, based on the lack of competitive bids received, it was determined that the structure could be more economically constructed using the lease-lease back method. The proposed cost increase of \$709,988 is from the additional square footage and the additional code requirements that went into effect as of January 1, 2014. The program remains unchanged from the Board-approved design.

Phase III: Auditorium, Safety and Security Upgrades, Outdoor Improvements and Sports Center Improvements

The auditorium building is programmed for 350 fixed seats and is projecting a \$275K or 4% increase in budget due to an unexpected escalation of construction cost and a previously unidentified need to relocate a sewer line that is currently under the auditorium site. The remaining site work continues to be focused on four key areas of improvement: the new administration and library building, the garden and courtyard adjacent to the new multi-purpose room, the courtyard adjacent to the new innovation center, and the courtyard adjacent to the new auditorium. The architect and landscape architect are working with Canopy to incorporate Canopy trees into our design and offset some projected landscaping expenses.

Fiscal Impact:

These facilities are primarily being funded with proceeds from Measure G General Obligation Bonds. In June 2014 the Board had approved a total budget of \$52,370,130. In previous discussions, the Board had approved allocating \$50,000,000 of Measure G funds to pay for the middle school projects. In combination with Measure G funds, the District has proposed utilizing other appropriate sources, including deferred maintenance, developer fees, Shoreline reserves, and energy efficiency grants, as needed. Specifically, both Shoreline and developer fees are focused, respectively, on preparing students for 21st century learning as well as increasing capacity of existing facilities and are appropriately targeted toward the innovation centers. Currently these funds exceed \$8 million and are considered adequate to meet the needs of the middle school projects.

Crittenden: At Crittenden the overall proposed budget has increased by \$2,666,682. In Phase II, the increase of \$ 2,326,527 is primarily from the increased footage of the new library/innovation center. In June 2014, the Board approved the schematic budget for the Crittenden library/innovation center at \$6,634,722 based on a program square footage of approximately 13,000 SF essentially matching the building being demolished. The current proposal at \$8,961,249 is based on 17,500 SF due to inclusion of two additional classrooms and the expansion of the project-based learning center to ensure all eight classrooms have access to the innovation space. The design remains true to the program and consistent with comparable spaces at Graham Middle School. Working concurrently on program and new facilities has proven enlightening. As the program informed the design, the importance of a three-dimensional space with a larger volume became more and more apparent. The buildings increased in square footage but more notably in cubic footage. The proposed Crittenden library/innovation center is nearly double the volume of the single story design. Similarly, the Graham Common Learning Center has increased in volume and transparency to provide a more wide-open, three-dimensional experience. The changes have resulted in some impact to both schedule and budget but the result is projects that are better aligned with program and honor the lessons of predecessor projects such as the Stanford “D” School.

Graham: The overall Phase II and Phase III budgets have increased by \$1,091,755. Both sites are anticipating a slight increase to the auditorium buildings based on code changes. While the energy code updates were anticipated, compliance is measured against Title 24 and remains subjective until the building components are specified. The efficiency is then calculated and the energy consultant provides a list of items that can be revised or upgraded to achieve the mandate. Typical items include mechanical units, glazing systems and insulation, lighting and roofing materials. A cost-benefit analysis is then performed to determine which upgrade provides the best overall value to the district.

Impact on new buildings includes exterior insulated finish systems, increases roof insulation, revised lighting controls, more efficient HVAC systems, and upgraded glazing. Modernizations can prove more difficult as the options are more limited when we start with an existing structure. In summary, the cost of compliance is proving more significant than originally anticipated in part because it is impacting the trades that are already under inflationary pressure, namely electrical, mechanical and glazing.

The program remains unchanged from the Board-approved design.

Recommended Action:

That the Board of Trustees approve the designs and budgets for Crittenden Middle School Phase II and Phase III, and Graham Middle School Phase II and Phase III projects.

Graham Phase II	June-14	Oct-14	Delta
Restroom Modernization	\$ 1,072,871	\$ 1,072,871	\$ -
Innovation Center	\$ 3,750,000	\$ 4,459,988	\$ 709,988
Administration to Library	\$ 777,389	\$ 816,258	\$ 38,869
Lunch Structure to MUR	\$ 1,353,917	\$ 1,421,612	\$ 67,695
Subtotal	\$ 6,954,177	\$ 7,770,729	\$ 816,552

Graham Phase III			
Pedestrian Safety & Parking	\$ 647,973	\$ 647,973	\$ -
Sports Center Improvements	\$ 200,000	\$ 200,000	\$ -
Security Upgrades	\$ 150,000	\$ 150,000	\$ -
Outdoor Improvements	\$ 1,177,230	\$ 1,177,230	\$ -
Kitchen Upgrades	\$ 75,000	\$ 75,000	\$ -
Auditorium	\$ 6,610,000	\$ 6,885,203	\$ 275,203
Subtotal	\$ 8,860,203	\$ 9,135,406	\$ 275,203

Crittenden Phase II	Jun-14	Oct-14	Delta
Reconfigure 2-Story	\$ 279,174	\$ 279,174	\$ -
Restroom Modernization	\$ 657,689	\$ 657,689	\$ -
New Library /Innovation Center	\$ 6,634,722	\$ 8,961,249	\$ 2,326,527
Subtotal	\$ 7,571,585	\$ 9,898,112	\$ 2,326,527

Crittenden Phase III			
Pedestrian Safety & Parking	\$ 554,378	\$ 554,378	\$ -
P.E. Requirements	\$ 1,200,000	\$ 1,200,000	\$ -
Security Upgrades	\$ 325,000	\$ 325,000	\$ -
Outdoor Improvements	\$ 993,576	\$ 993,576	\$ -
Kitchen Upgrades	\$ 299,630	\$ 299,630	\$ -
Auditorium	\$ 6,803,098	\$ 7,143,253	\$ 340,155
Subtotal	\$ 10,175,682	\$ 10,515,837	\$ 340,155

	Graham	Crittenden
Phase 1	\$ 9,221,870	\$ 5,486,613
Phase II	\$ 7,770,729	\$ 9,898,112
Phase III	\$ 9,135,406	\$ 10,515,837
Reserve, FF&E, Deferred Maint.	\$ 2,000,000	\$ 2,000,000
	\$ 28,128,005	\$ 27,900,562

Combined - Budget Summary

TOTAL SOURCES OF FUNDS	Approved Budget 6/30/2014	Proposed Budget 10.23.14	Contract Amount	Variance Budget to Contract	Total Available Inception To September 2014	Remaining Balance to Budget	Remaining Balance to Contract	TOTAL SOURCES AND USES
Measure G	\$ 50,004,397	\$ 50,004,397	\$ 50,000,000	\$ -	\$ 50,004,397	\$ 4,397	\$ 4,397	
Accrued Interest	\$ 188,436	\$ 300,029	\$ -	\$ 188,436	\$ 300,029	\$ 111,593	\$ 300,029	
Deferred Maintenance	\$ 1,000,000	\$ 805,790	\$ -	\$ 1,000,000	\$ 805,790	\$ 194,210	\$ 805,790	
Developer Fees	\$ 596,209	\$ 3,422,822	\$ -	\$ 596,209	\$ 3,422,822	\$ 2,516,613	\$ 3,422,822	
Proposition 39-Energy Efficiency	\$ 220,000	\$ 130,000	\$ -	\$ 220,000	\$ 130,000	\$ (90,000)	\$ 130,000	
PG&E	\$ -	\$ 483,000	\$ 483,000	\$ (483,000)	\$ 483,000	\$ -	\$ -	
Shoreline	\$ -	\$ 4,920,466	\$ -	\$ -	\$ 4,920,466	\$ 4,920,466	\$ 4,920,466	
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtotal	\$ 52,314,645	\$ 60,066,504	\$ 50,483,000	\$ 1,831,645	\$ 60,066,504	\$ 7,751,859	\$ 9,583,504	\$ 60,066,504
TOTAL USES OF FUNDS								
District	\$ 109,337	\$ 109,337	\$ -	\$ 109,337	\$ 93,590	\$ 15,747	\$ (93,590)	
Bubb	\$ 120,000	\$ 120,000	\$ 132,114	\$ (12,114)	\$ 132,621	\$ (12,621)	\$ (507)	
Castro	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Crittenden	\$ 25,233,880	\$ 27,900,562	\$ 7,351,392	\$ 17,882,488	\$ 5,291,634	\$ 19,942,246	\$ 2,059,758	
Graham	\$ 27,036,250	\$ 28,128,005	\$ 9,651,498	\$ 17,384,752	\$ 8,471,859	\$ 38,564,391	\$ 1,179,638	
Total	\$ 52,499,467	\$ 56,257,904	\$ 37,135,004	\$ 37,196,108	\$ 13,989,704	\$ 38,569,763	\$ 3,145,300	\$ 56,257,904
SURPLUS/(DEFICIT FUNDS)	\$ 184,822	\$ 3,808,600	\$ 33,347,996	\$ 46,076,800	\$ -	\$ -	\$ -	\$ 3,808,600
USES OF FUNDS BY SITE								
DISTRICT								
Advertising	\$ -	\$ -	\$ -	\$ -	\$ (1,913)	\$ 1,913	\$ -	
Auditor	\$ -	\$ -	\$ -	\$ -	\$ 9,884	\$ (9,884)	\$ (9,884)	
Legal	\$ -	\$ -	\$ -	\$ -	\$ 1,750	\$ (1,750)	\$ (1,750)	
Secretarial & Translation	\$ 109,337	\$ 109,337	\$ -	\$ 109,337	\$ 74,005	\$ 35,332	\$ (74,005)	
Other	\$ -	\$ -	\$ -	\$ -	\$ 9,864	\$ (9,864)	\$ (9,864)	
Subtotal	\$ 109,337	\$ 109,337	\$ -	\$ 109,337	\$ 93,590	\$ 15,747	\$ (93,590)	
BUBB								
Architect & Other Consultant	\$ -	\$ -	\$ 10,250	\$ (10,250)	\$ 22,836	\$ (22,836)	\$ (22,836)	
Other	\$ -	\$ -	\$ 12,084	\$ (12,084)	\$ 5	\$ (5)	\$ 12,079	
Program Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Furniture, Fixtures and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Deferred Maintenance Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phase I	\$ 120,000	\$ 120,000	\$ 109,780	\$ 10,220	\$ 109,780	\$ 10,220	\$ -	
Phase II	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phase III	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtotal	\$ 120,000	\$ 120,000	\$ 121,114	\$ (12,114)	\$ 132,621	\$ (12,621)	\$ (507)	
CRITTENDEN								
Architect & Other Consultant	\$ 575,400	\$ 575,400	\$ 2,701,202	\$ (2,125,802)	\$ 3,270,693	\$ (695,293)	\$ 1,430,508	
Other	\$ 421,772	\$ 421,772	\$ 143,846	\$ 277,926	\$ 135,395	\$ 286,377	\$ 8,451	
Program Reserve	\$ 750,000	\$ 750,000	\$ -	\$ 750,000	\$ -	\$ 750,000	\$ -	
Furniture, Fixtures and Equipment	\$ 750,000	\$ 750,000	\$ 4,102	\$ 745,898	\$ -	\$ 750,000	\$ 4,102	
Deferred Maintenance Projects	\$ 321,007	\$ 321,007	\$ -	\$ 311,007	\$ 10,564	\$ 310,443	\$ (10,564)	
Phase I	\$ 4,489,441	\$ 4,489,441	\$ 4,468,544	\$ 20,897	\$ 3,849,396	\$ 640,045	\$ 619,148	
Phase II	\$ 7,750,578	\$ 10,077,105	\$ 33,698	\$ 7,716,880	\$ 18,178	\$ 7,732,400	\$ 15,520	
Phase III	\$ 10,175,682	\$ 10,515,837	\$ -	\$ 10,175,682	\$ 7,407	\$ 19,168,275	\$ (7,407)	
Subtotal	\$ 25,233,880	\$ 27,900,562	\$ 7,351,392	\$ 17,882,488	\$ 5,291,634	\$ 19,942,246	\$ 2,059,758	
GRAHAM								
Architect & Other Consultant	\$ 541,335	\$ 541,335	\$ 1,711,252	\$ (1,169,918)	\$ 1,701,104	\$ (1,159,849)	\$ 10,069	
Other	\$ 1,104,837	\$ 1,104,837	\$ 269,050	\$ 835,787	\$ 223,569	\$ 883,268	\$ 47,481	
Program Reserve	\$ 750,000	\$ 750,000	\$ -	\$ 750,000	\$ -	\$ 750,000	\$ -	
Furniture, Fixtures and Equipment	\$ 750,000	\$ 750,000	\$ 30,102	\$ 719,898	\$ 16,905	\$ 733,095	\$ 13,197	
Deferred Maintenance Projects	\$ 233,865	\$ 233,865	\$ -	\$ 233,865	\$ -	\$ 233,865	\$ -	
Phase I	\$ 7,575,698	\$ 7,575,698	\$ 7,641,092	\$ (65,394)	\$ 6,532,201	\$ 1,043,497	\$ 1,108,891	
Phase II	\$ 7,220,312	\$ 8,036,864	\$ -	\$ 7,220,312	\$ -	\$ 7,220,312	\$ -	
Phase III	\$ 8,860,203	\$ 9,135,406	\$ -	\$ 8,860,203	\$ -	\$ 8,860,203	\$ -	
Subtotal	\$ 27,036,250	\$ 28,128,005	\$ 9,651,498	\$ 17,384,752	\$ 8,471,859	\$ 38,564,391	\$ 1,179,638	

Graham - Budget Summary

	Board Approved Budget 6.30.14	Proposed Budget 10.23.14	Approved Contracts Contract List 2013-14	Variance Budget to Contract	Total Paid From inception to September 14	Balance Remaining To Budget	Balance Remaining TO Contract
General							
Other							
Program Revenue	\$ 750,000	\$ 750,000		\$ -	\$ -	\$ (1,308)	\$ (1,308)
Furniture, Fixtures and Equipment	\$ 750,000	\$ 750,000	\$ 30,102	\$ 719,898	\$ 16,905	\$ 733,995	\$ 11,197
Deferred Maintenance Projects	\$ 733,865	\$ 733,865		\$ 233,865	\$ -	\$ 233,865	\$ -
Subtotal	\$ 1,733,865	\$ 1,733,865	\$ 30,102	\$ 1,703,763	\$ 18,213	\$ 1,715,852	\$ 11,889
Phase I							
Architect & Other Consultants	\$ 541,335	\$ 541,335	\$ 541,335	\$ -	\$ 981,659	\$ (600,124)	\$ (400,124)
Other Consultants	\$ 1,104,837	\$ 1,104,837	\$ 246,700	\$ (858,137)	\$ 417,515	\$ (417,515)	\$ 126,330
Technology and Data Infrastructure	\$ 500,000	\$ 500,000	\$ 340,006	\$ 159,994	\$ 328,776	\$ 171,224	\$ 31,230
Construction Contract	\$ 7,075,698	\$ 7,075,698	\$ 7,075,698	\$ -	\$ 6,203,625	\$ 872,073	\$ 872,073
New Library Space							
Keys							
Library to Administration							
Sound							
MUR Room to Music							
Modular Classrooms							
Subtotal	\$ 9,223,870	\$ 9,223,870	\$ 8,994,973	\$ 228,897	\$ 8,151,436	\$ 1,070,434	\$ 843,536
Phase II							
Architect & Other Consultants							
Other							
Construction Contract	\$ 1,072,871	\$ 1,072,871	\$ 209,200	\$ (863,671)	\$ 161,248	\$ (161,248)	\$ (161,248)
Restroom Modernization			\$ 350	\$ (350)	\$ 78,125	\$ (78,125)	\$ 310
Deferred Maintenance-Restrooms	\$ 266,135	\$ 266,135		\$ -	\$ -	\$ 266,135	\$ -
Innovation Center	\$ 3,750,000	\$ 4,459,948		\$ -	\$ -	\$ 3,750,000	\$ -
Administration to Library	\$ 777,389	\$ 816,258		\$ -	\$ -	\$ 777,389	\$ -
Lunch Structure to MUR	\$ 1,353,917	\$ 1,421,612	\$ 209,550	\$ (66,695)	\$ 239,373	\$ 6,800,939	\$ (29,233)
Subtotal	\$ 7,220,312	\$ 8,036,644	\$ 209,550	\$ 7,010,762	\$ 239,373	\$ 6,800,939	\$ (29,233)
Phase III							
Architect & Other Consultants							
Other							
Construction Contract	\$ 647,973	\$ 647,973	\$ 416,873	\$ (231,100)	\$ 55,587	\$ (55,587)	\$ (55,587)
Pedestrian Safety / Parking							
Sports Center Improvements	\$ 200,000	\$ 200,000		\$ -	\$ -	\$ 200,000	\$ -
Security Upgrades	\$ 150,000	\$ 150,000		\$ -	\$ -	\$ 150,000	\$ -
Outdoor Improvements	\$ 1,177,130	\$ 1,177,130		\$ -	\$ -	\$ 1,177,130	\$ -
Kitchen Upgrades	\$ 75,000	\$ 75,000		\$ -	\$ -	\$ 75,000	\$ -
Auditorium	\$ 6,610,000	\$ 6,610,000	\$ 6,610,000	\$ -	\$ -	\$ 6,610,000	\$ -
Subtotal	\$ 8,460,203	\$ 9,135,406	\$ 416,873	\$ 8,443,330	\$ 62,837	\$ 8,797,366	\$ 354,036
Total Projected Cost	\$ 27,036,250	\$ 28,138,005	\$ 9,651,498	\$ 17,384,752	\$ 8,473,459	\$ 18,564,391	\$ 1,179,638
Architect & Other Consultants							
Other							
Construction Contract	\$ 541,335	\$ 541,335	\$ 1,711,253	\$ (1,169,918)	\$ 1,701,184	\$ (1,159,849)	\$ 50,269
Phase I	\$ 1,104,837	\$ 1,104,837	\$ 246,700	\$ (858,137)	\$ 221,569	\$ 883,268	\$ 47,481
Phase II	\$ 7,575,698	\$ 7,575,698	\$ 7,641,092	\$ (65,394)	\$ 6,532,201	\$ 1,043,497	\$ 1,108,891
Phase III	\$ 7,220,312	\$ 8,036,644		\$ (816,332)	\$ -	\$ 7,220,312	\$ -
Across All Phases	\$ 1,733,865	\$ 1,733,865	\$ 30,102	\$ 1,703,763	\$ 16,905	\$ 1,715,852	\$ 11,197
Total	\$ 27,036,250	\$ 28,138,005	\$ 9,651,498	\$ 17,384,752	\$ 8,473,459	\$ 18,564,391	\$ 1,179,638



LEGEND

- Phase 1
- Phase 2
- Phase 3
- Future Phase

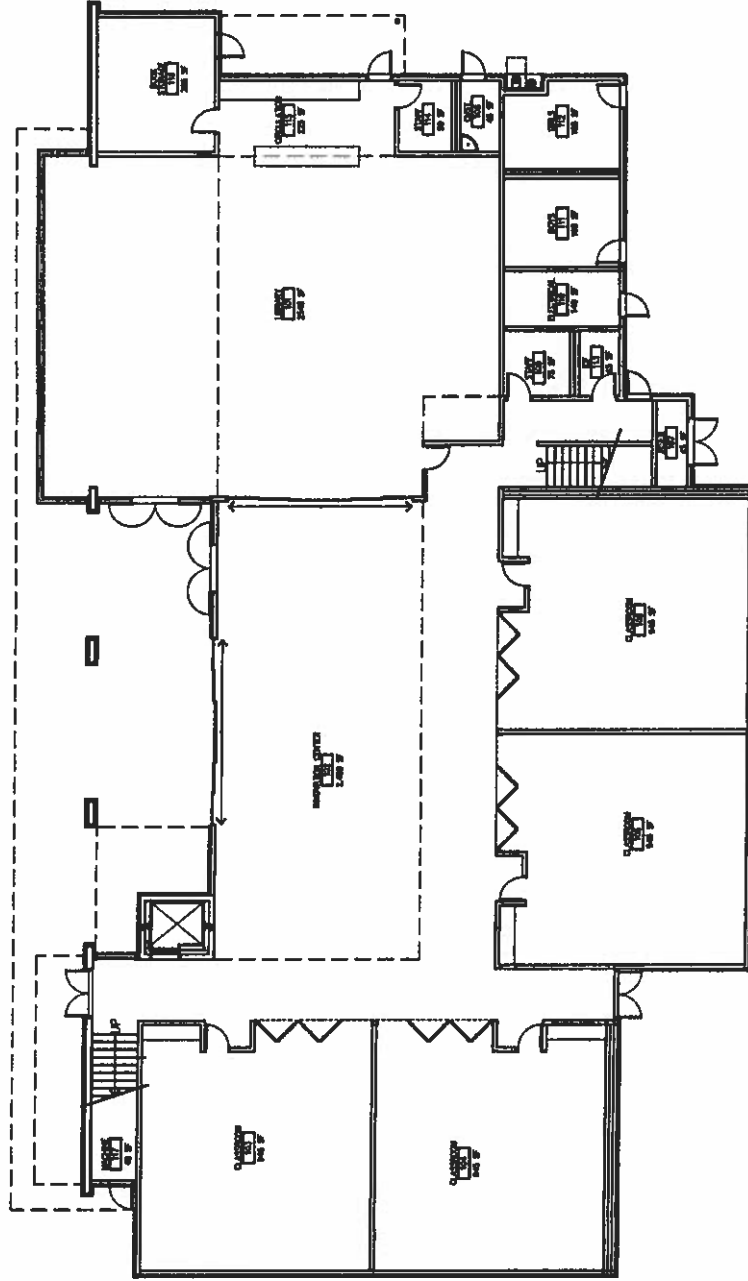


DLM
DEEMS LEWIS MCKINLEY

SITE PLAN
CRITTENDEN MIDDLE SCHOOL
MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT



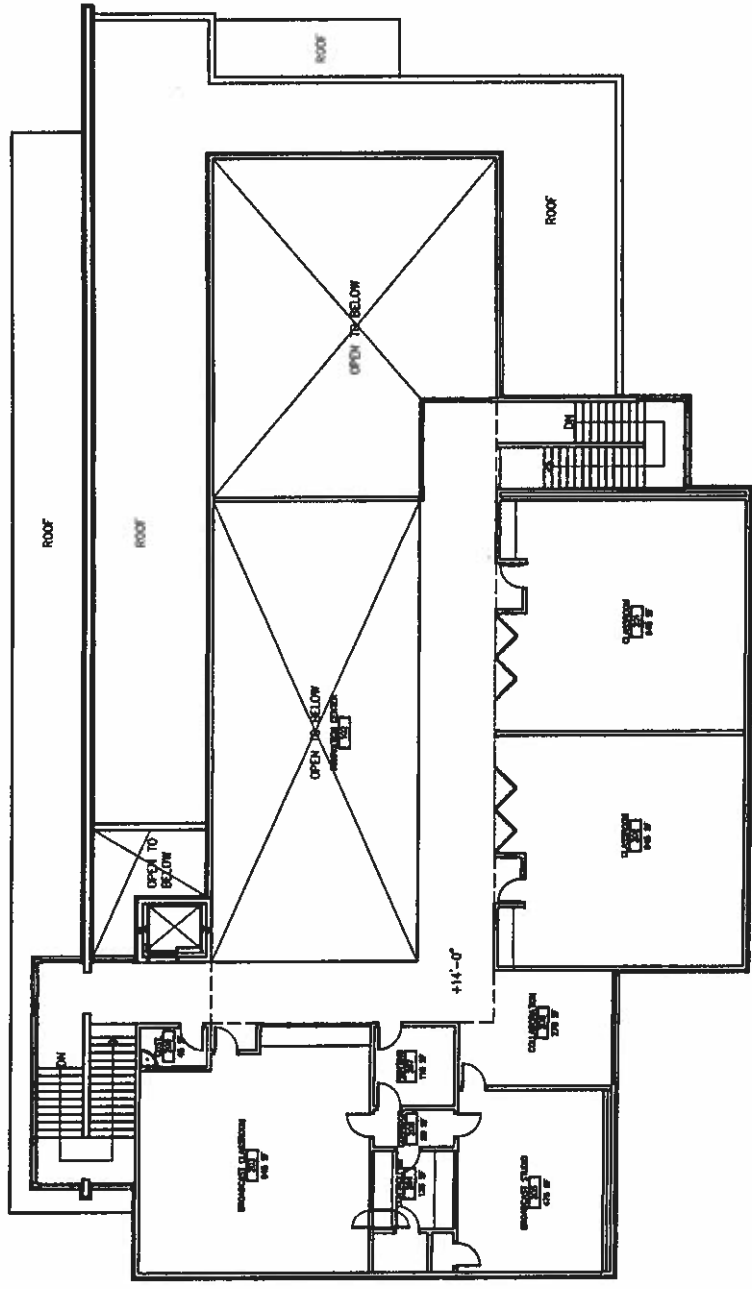
2F SCHEME
 DATE: 10 / 13 / 2014
 1F: 11,415 FT²
 2F: 6,110 FT²
 TOTAL: 17,525 FT²



CRITTENDEN MIDDLE SCHOOL – NEW LIBRARY AND CLASSROOM BUILDING
 FIRST FLOOR

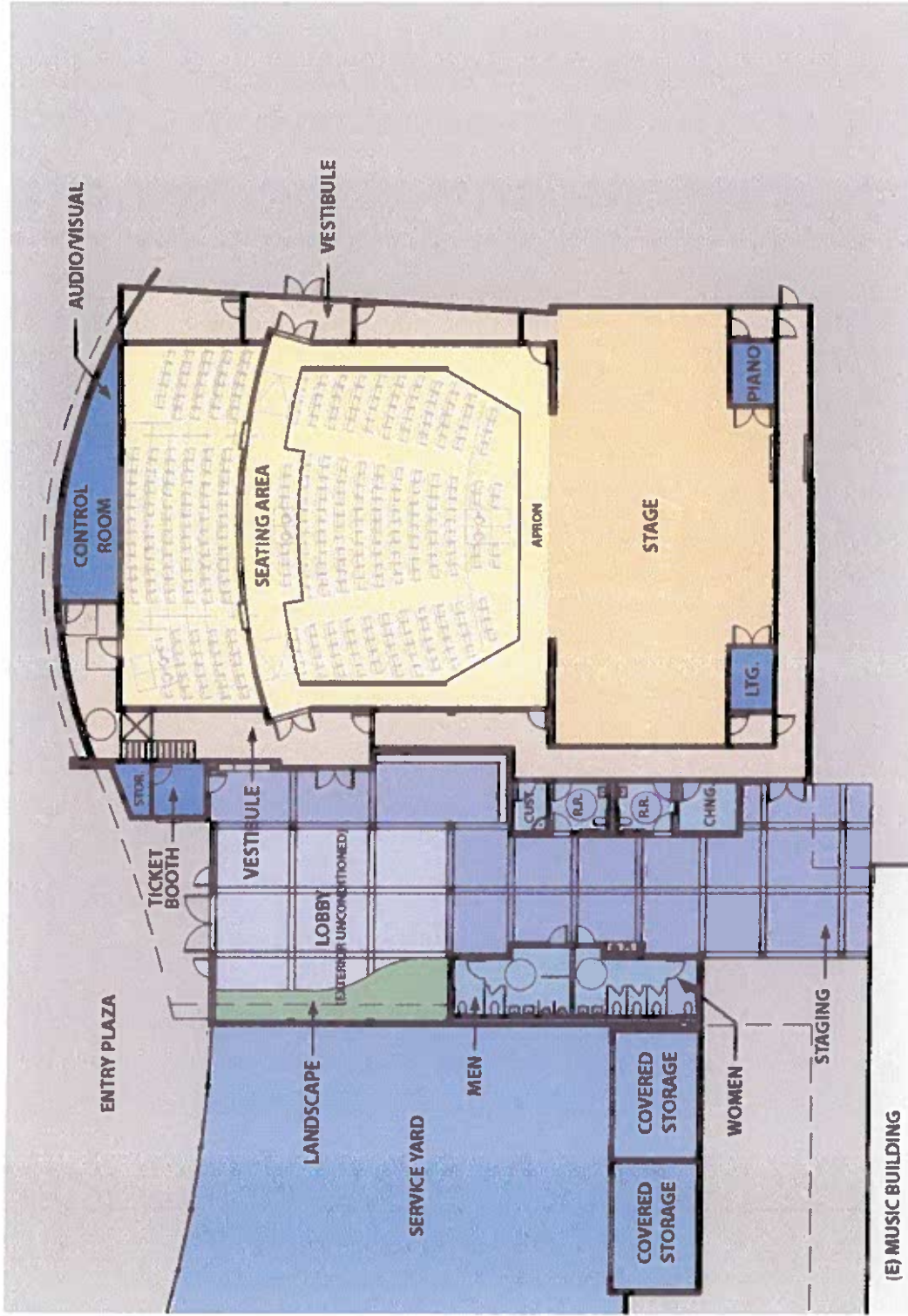
DLM
 DERMS, LEWIS, MCKINLEY
 77 VAN NESS AVE., STE. 300
 SAN FRANCISCO, CA 94103
 415.235.1811 FAX 415.235.0248

2F SCHEME
 DATE: 10 / 13 / 2014
 1F: 11,415 FT²
 2F: 6,110 FT²
 TOTAL: 17,525 FT²



CRITTENDEN MIDDLE SCHOOL - NEW LIBRARY AND CLASSROOM BUILDING
SECOND FLOOR

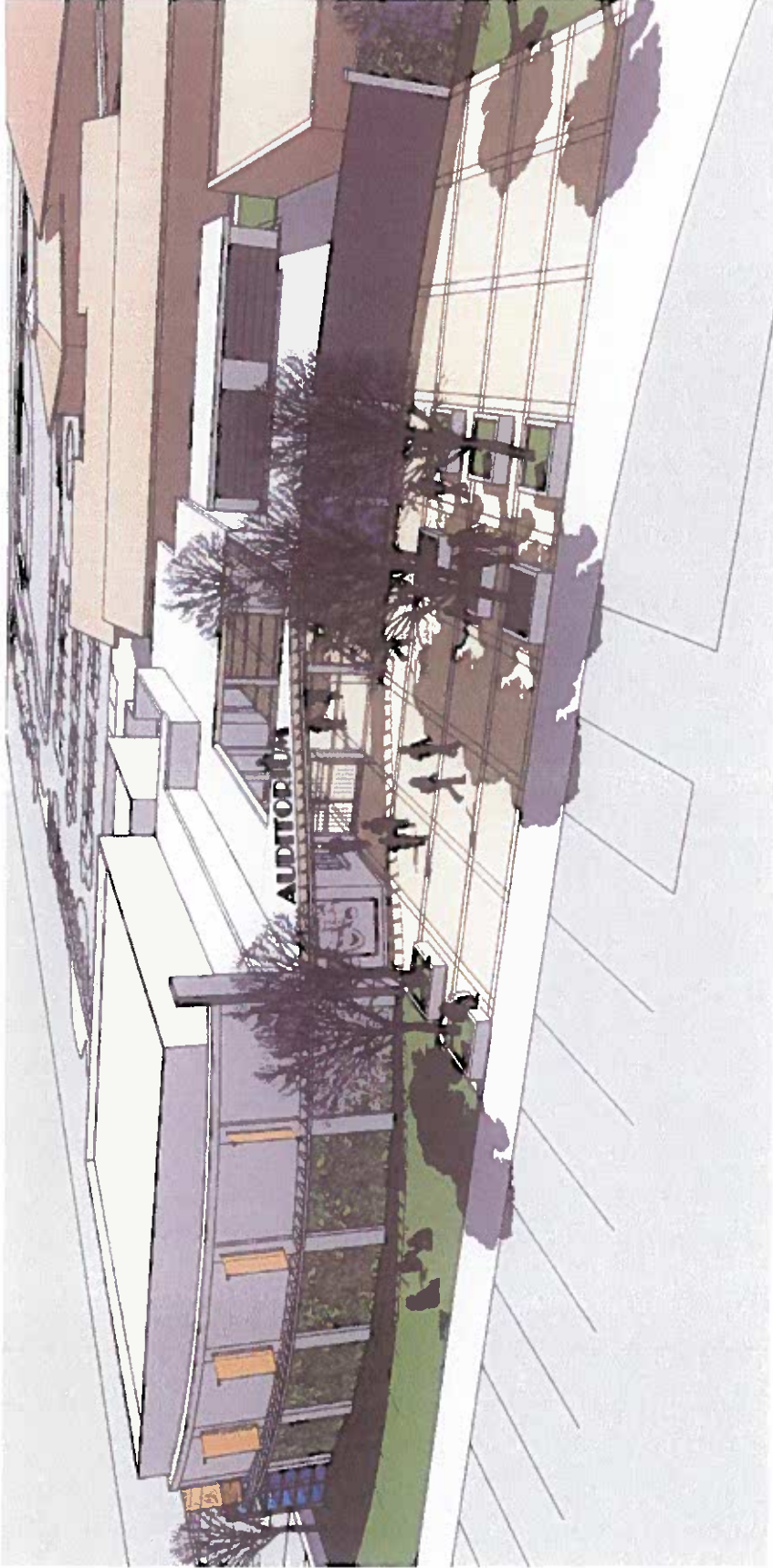
DLM
 DEBMS LEWIS MCENILLY
 77 VAN NESS AVE. STE. 300
 SAN FRANCISCO CA 94103
 415.355.1811 FAX 355.0248



**Floor Plan
Auditorium Building**



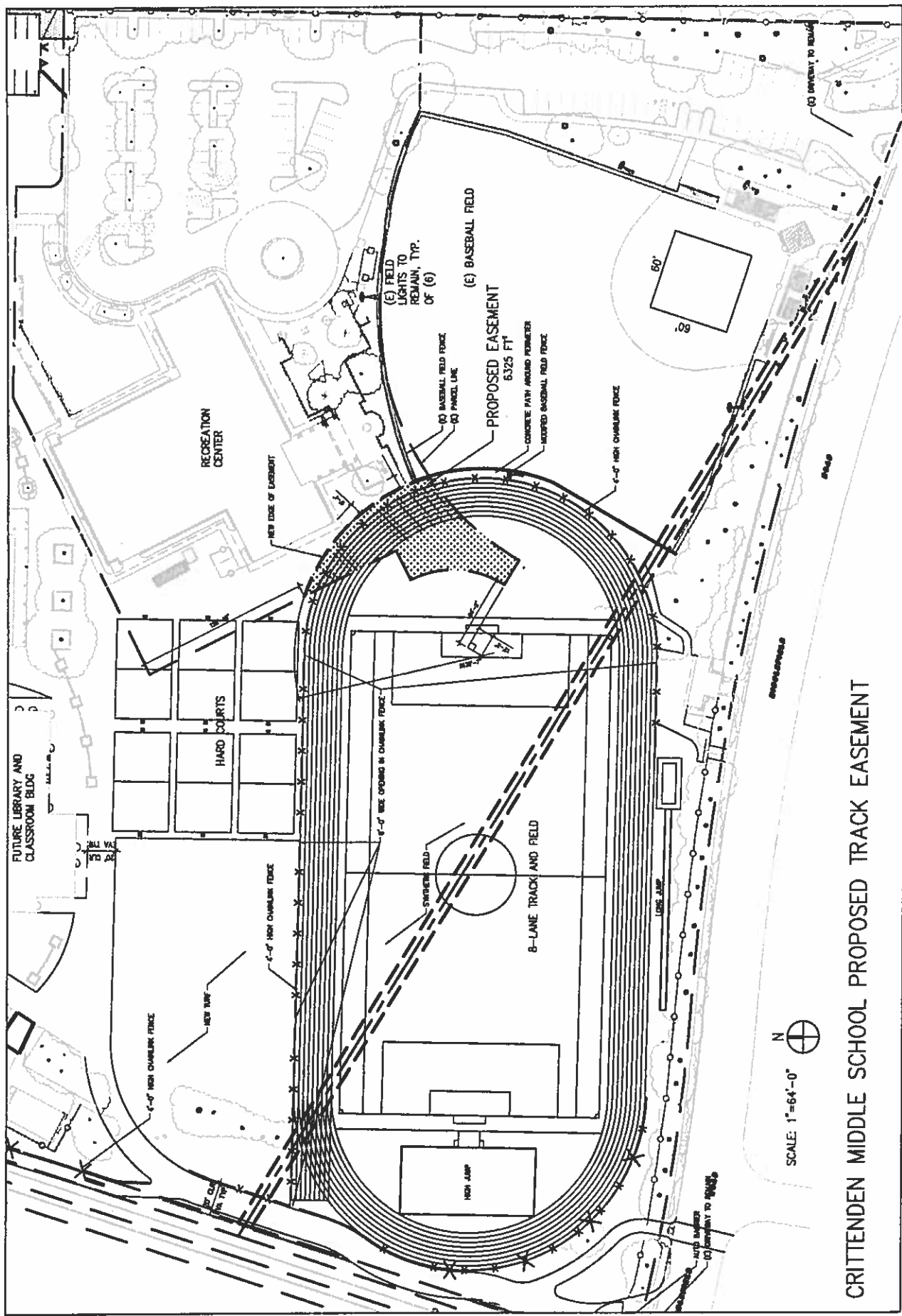
Mountain View Whisman School District



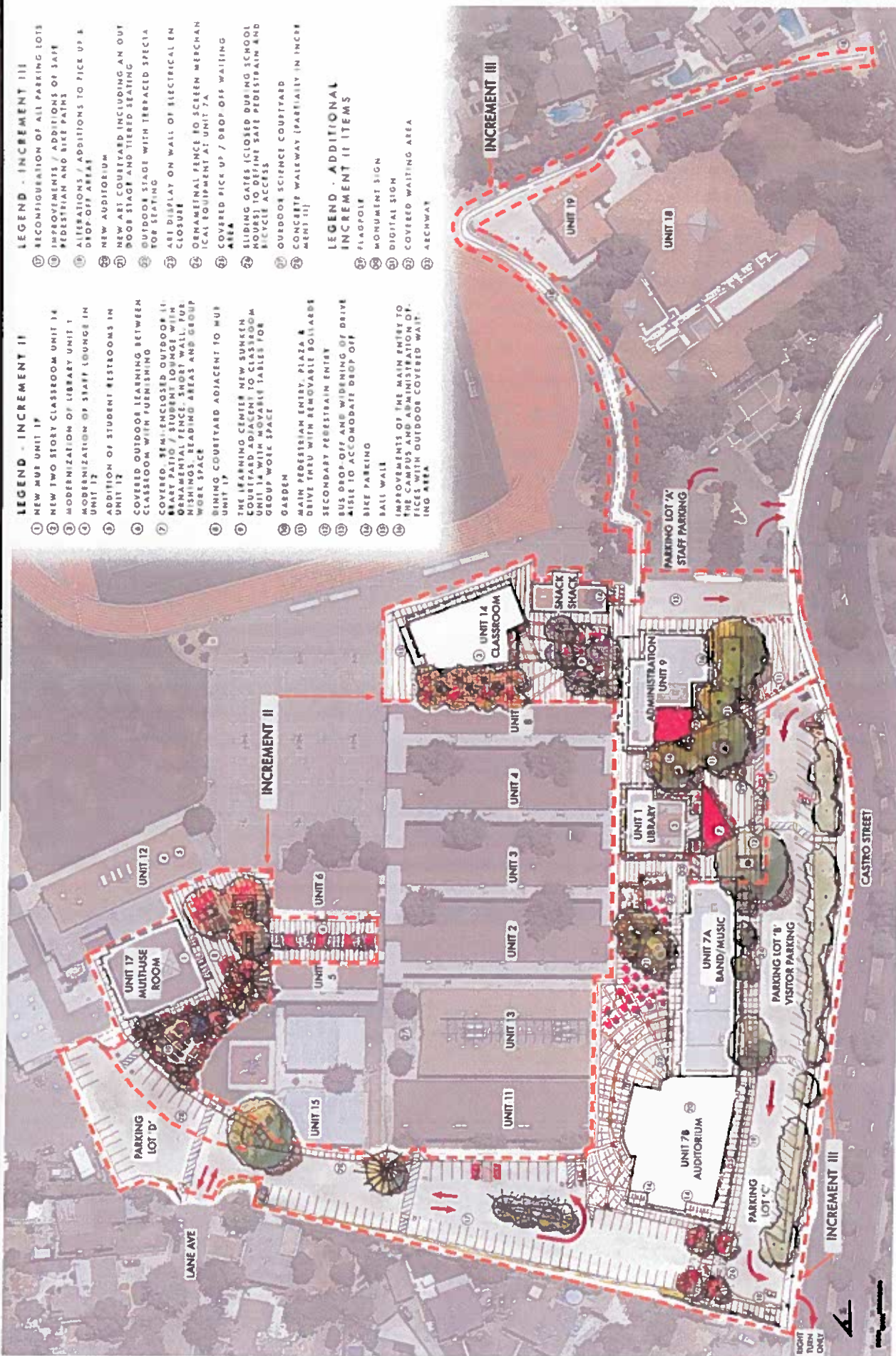
Mountain View Whisman School District

Aerial perspective of the Auditorium

DLM
DEEMS LEWIS MCKINLEY



CRITTENDEN MIDDLE SCHOOL PROPOSED TRACK EASEMENT



LEGEND - INCREMENT I

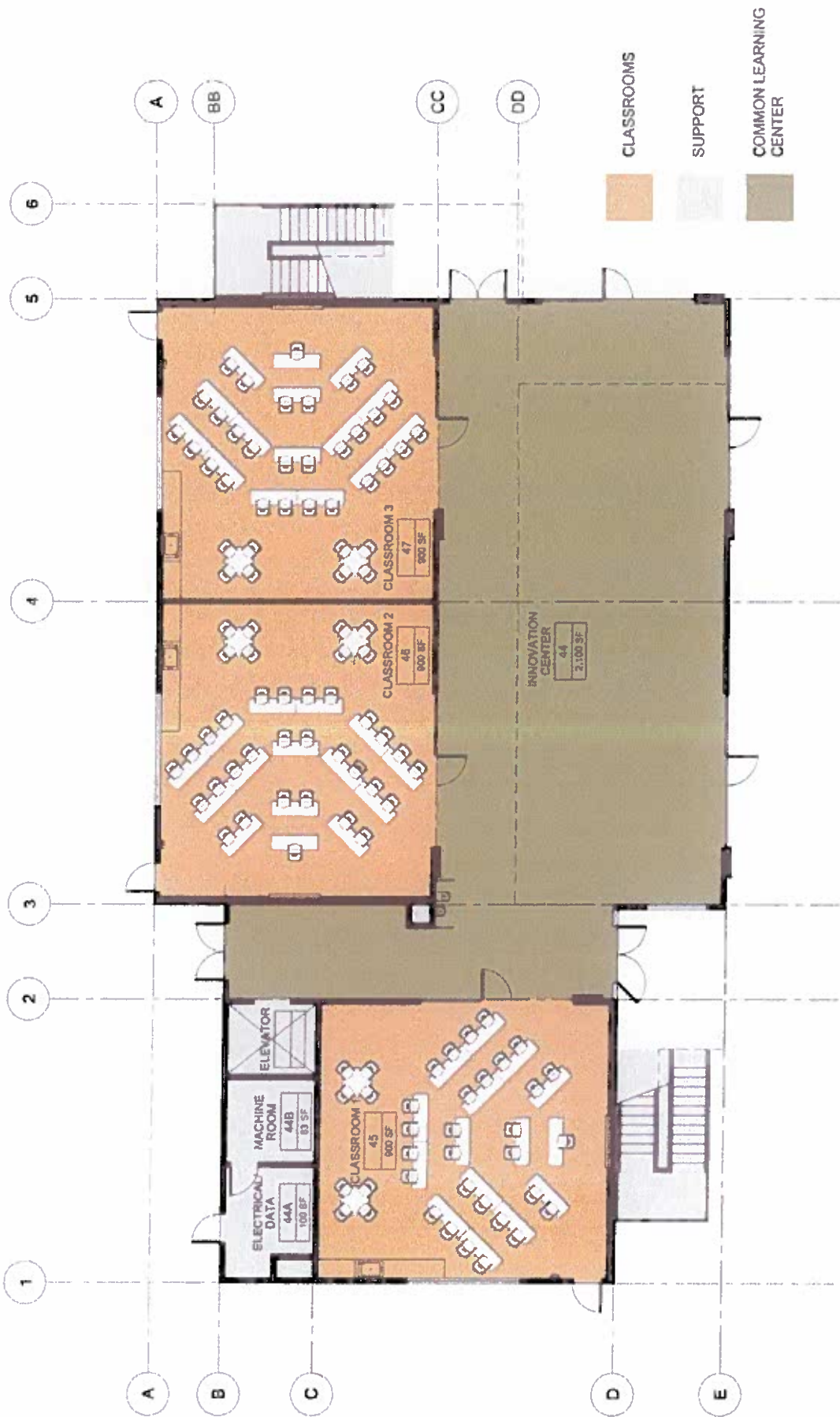
- 1 NEW TWO STORY CLASSROOM UNIT 14
- 2 MODERNIZATION OF LIBRARY UNIT 1
- 3 MODERNIZATION OF STAFF LOUNGE IN UNIT 12
- 4 ADDITION OF STUDENT RESTROOMS IN UNIT 12
- 5 COVERED OUTDOOR LEARNING BETWEEN CLASSROOM WITH FURNISHING
- 6 COVERED, SEMI-ENCLOSED OUTDOOR STUDY PATIO / STUDENT LOUNGE WITH ORNAMENTAL FENCE, SHORT WALL, FURNISHINGS, READING AREAS AND GROUP WORK SPACE
- 7 DINING COURTYARD ADJACENT TO UNIT 17
- 8 THE LEARNING CENTER NEW SUNSHEN COURTYARD ADJACENT TO CLASSROOM UNIT 14 WITH MOVABLE TABLES FOR GROUP WORK SPACE
- 9 GARDEN
- 10 MAIN PEDESTRIAN ENTRY, PLAZA & DRIVE TREY WITH REMOVABLE BOLLARDS
- 11 SECONDARY PEDESTRIAN ENTRY
- 12 BUS DROP-OFF AND WIDENING OF DRIVE WISE TO ACCOMMODATE DROP OFF
- 13 BIKE PARKING
- 14 BALL WALL
- 15 IMPROVEMENTS OF THE MAIN ENTRY TO THE CAMPUS AND ADMINISTRATION OFFICES WITH OUTDOOR COVERED WAITING AREA

LEGEND - INCREMENT III

- 16 RECONFIGURATION OF ALL PARKING LOTS
- 17 IMPROVEMENTS / ADDITIONS OF SAFE PEDESTRIAN AND BIKE PATHS
- 18 ALTERATIONS / ADDITIONS TO PICK UP & DROP-OFF AREA
- 19 NEW AUDITORIUM
- 20 NEW ART COURTYARD INCLUDING AN OUT POOR STAGE AND TIERED SEATING
- 21 OUTDOOR STAGE WITH TERRACED SPECIAL SEATING
- 22 ART DISPLAY ON WALL OF ELECTRICAL ENCLOSURE
- 23 ORNAMENTAL FENCE TO SCREEN MERCHANDISE EQUIPMENT AT UNIT 7A
- 24 COVERED PICK UP / DROP OFF WAITING AREA
- 25 SLIDING GATES CLOSED DURING SCHOOL HOURS TO PROVIDE SAFE PEDESTRIAN AND BIKE ACCESS
- 26 OUTDOOR SCIENCE COURTYARD
- 27 CONCRETE WALKWAY (PARTIALLY IN INCREMENT II)

LEGEND - ADDITIONAL INCREMENT II ITEMS

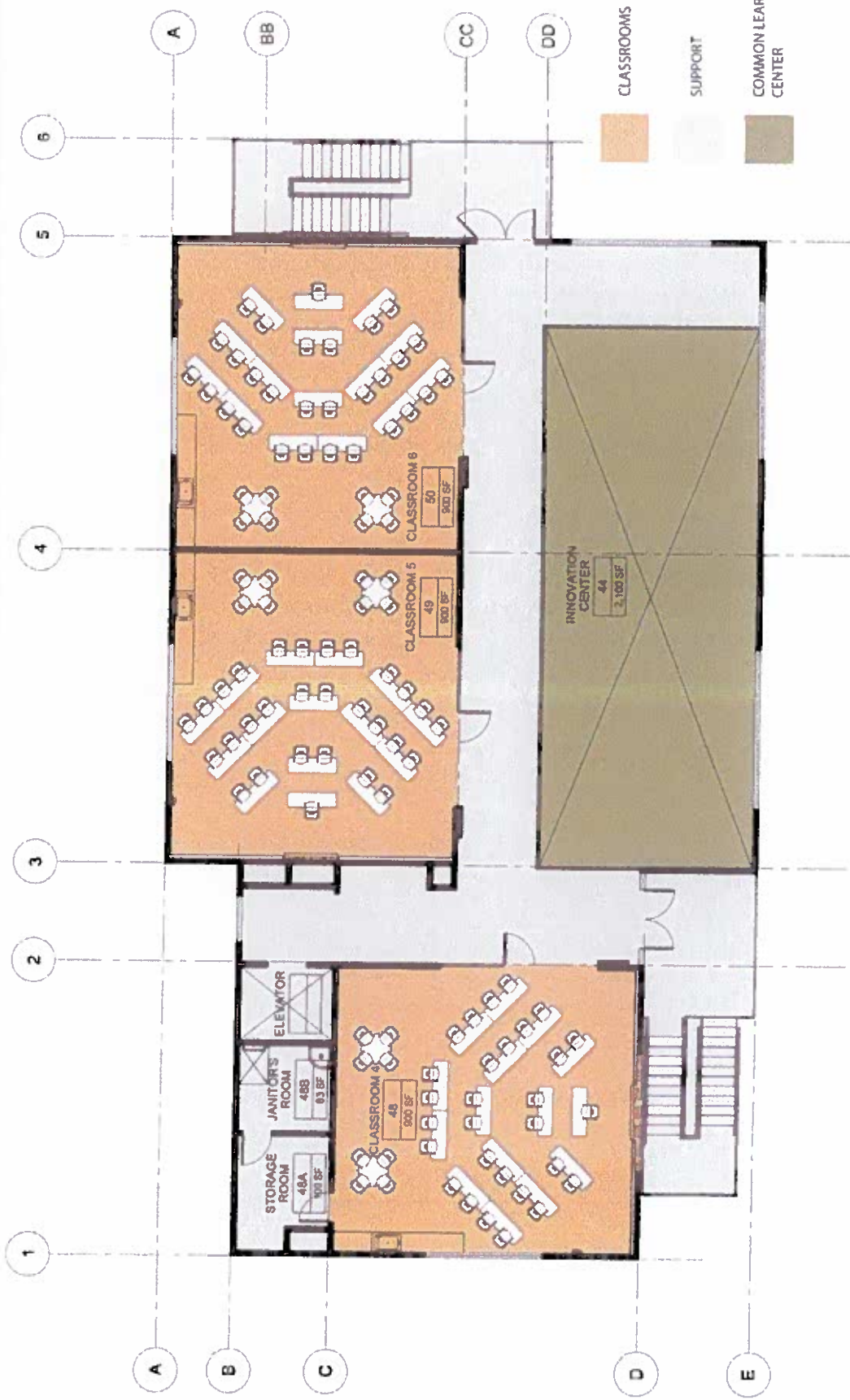
- 28 FLAGPOLE
- 29 MONUMENT SIGN
- 30 DIGITAL SIGN
- 31 COVERED WAITING AREA
- 32 ARCHWAY



GRAHAM MIDDLE SCHOOL
MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT

UNIT 14 | FIRST FLOOR | TWO-STORY CLASSROOM BUILDING
10.15.2014





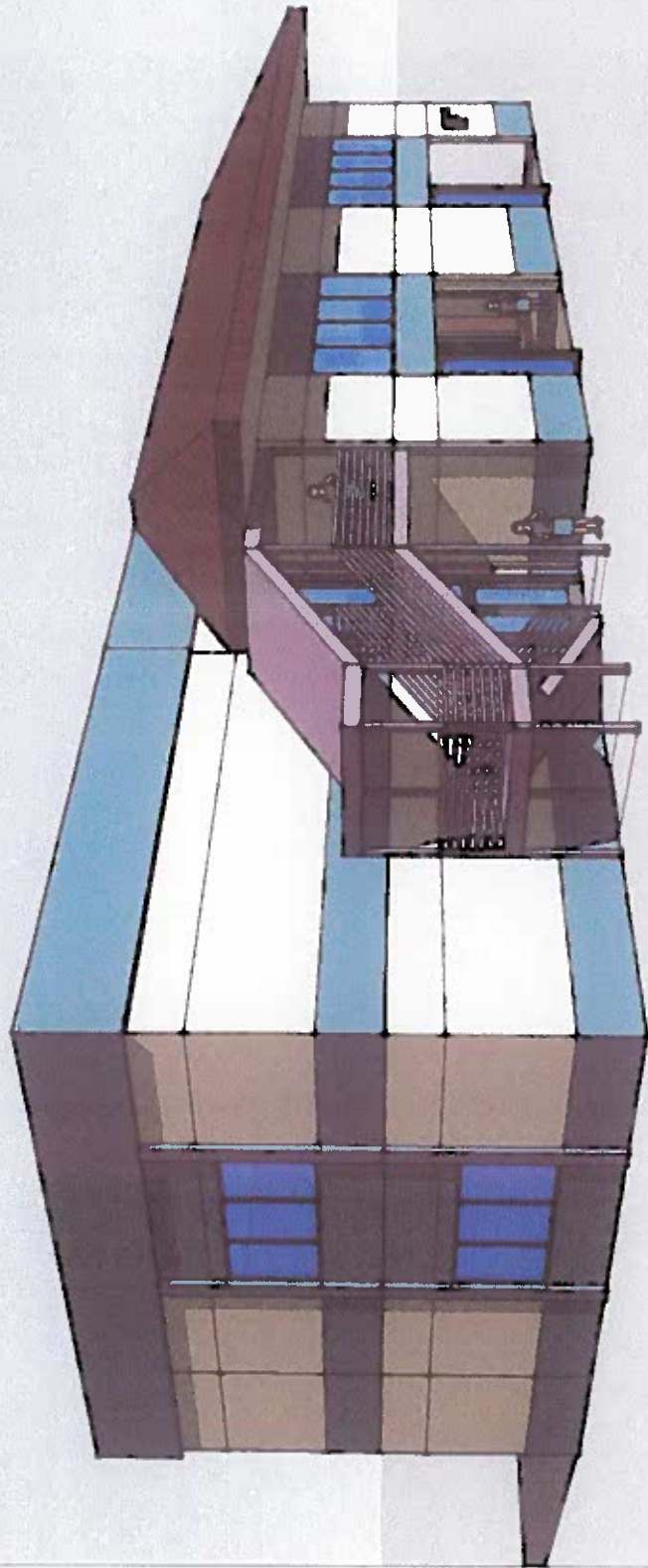
GRAHAM MIDDLE SCHOOL
MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT

UNIT 14 | SECOND FLOOR | TWO-STORY CLASSROOM BUILDING
10.15.2014

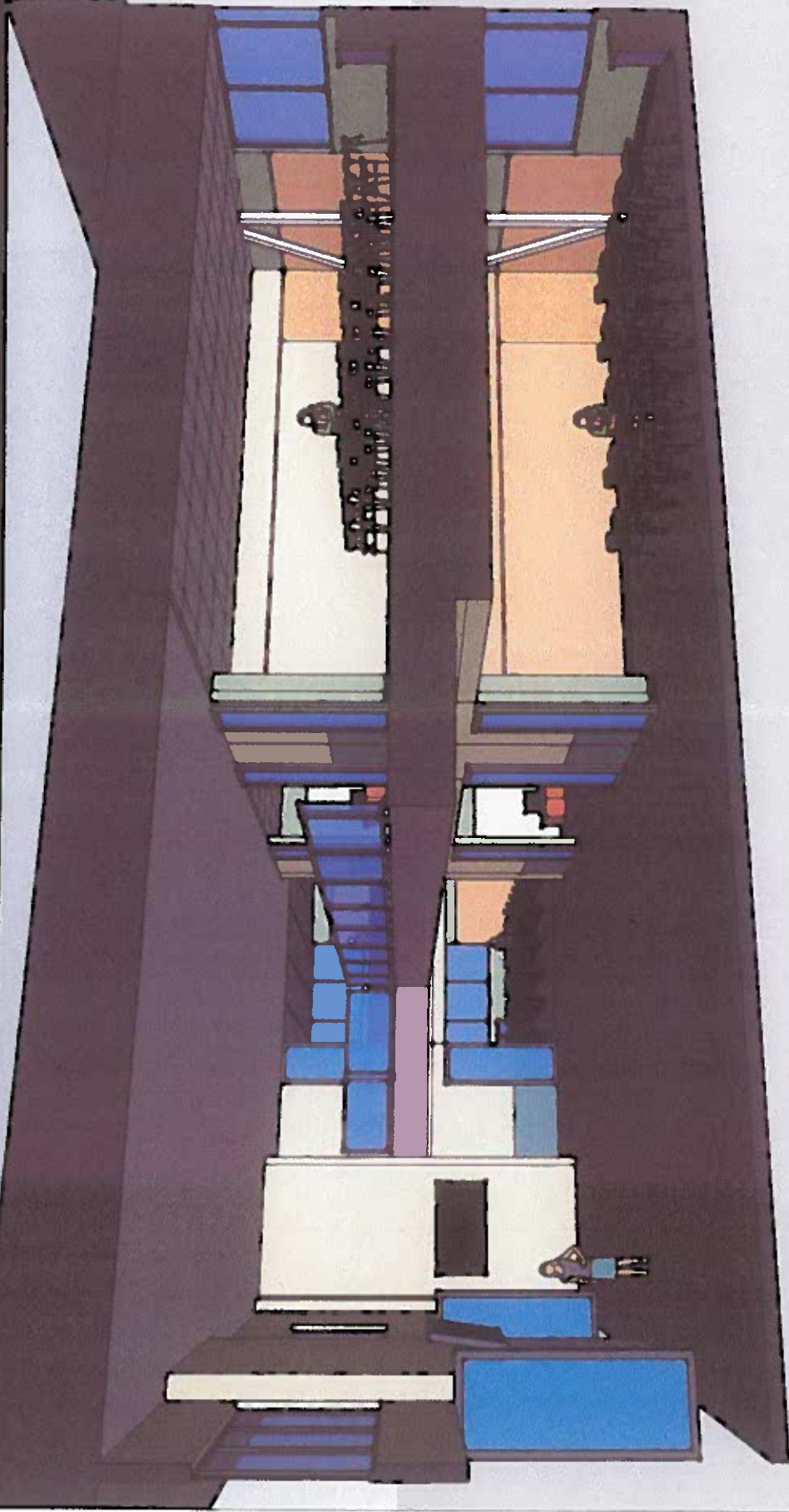




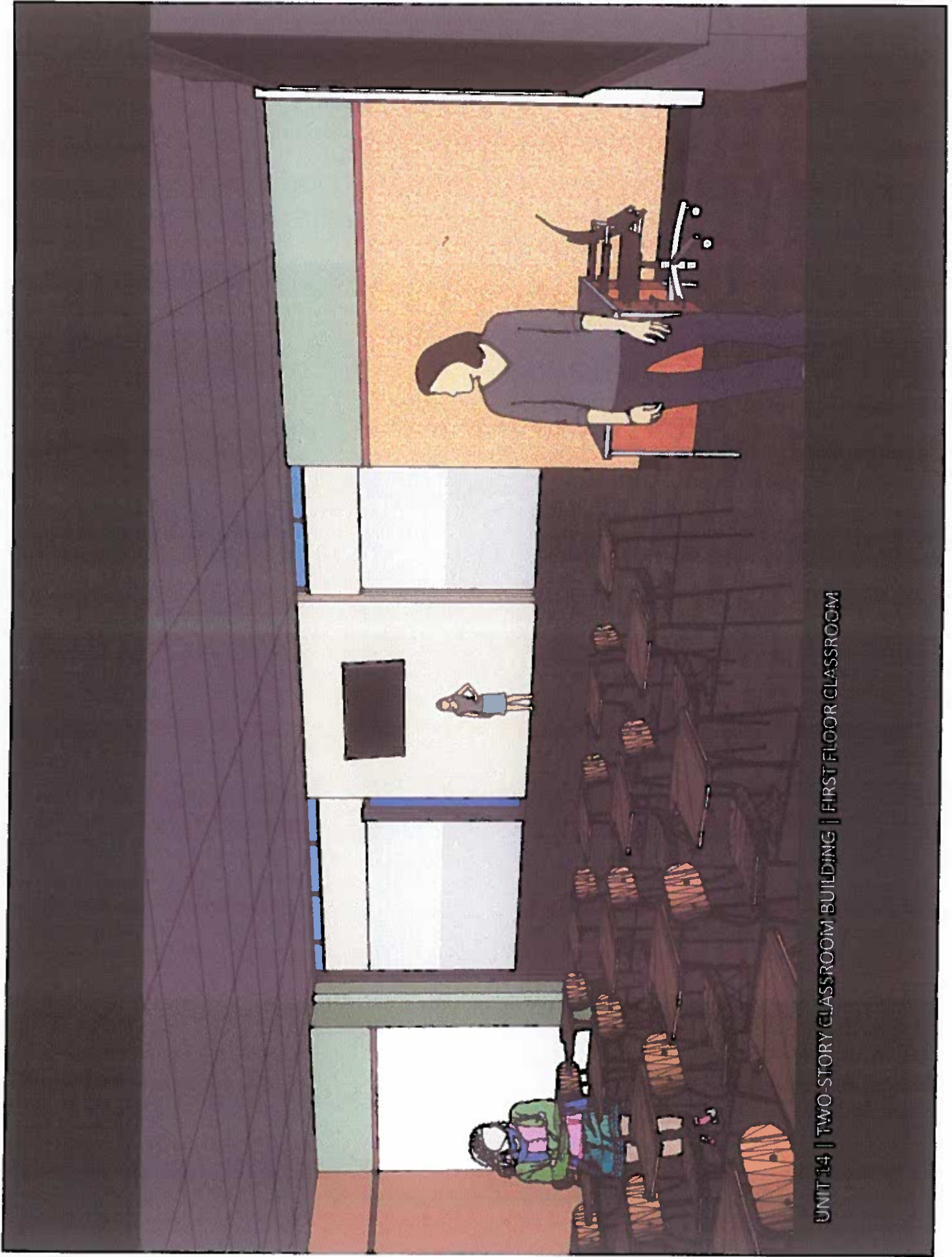
UNIT 14 | TWO-STORY CLASSROOM BUILDING | EXTERIOR



UNIT 14 | TWO-STORY CLASSROOM BUILDING | EXTERIOR



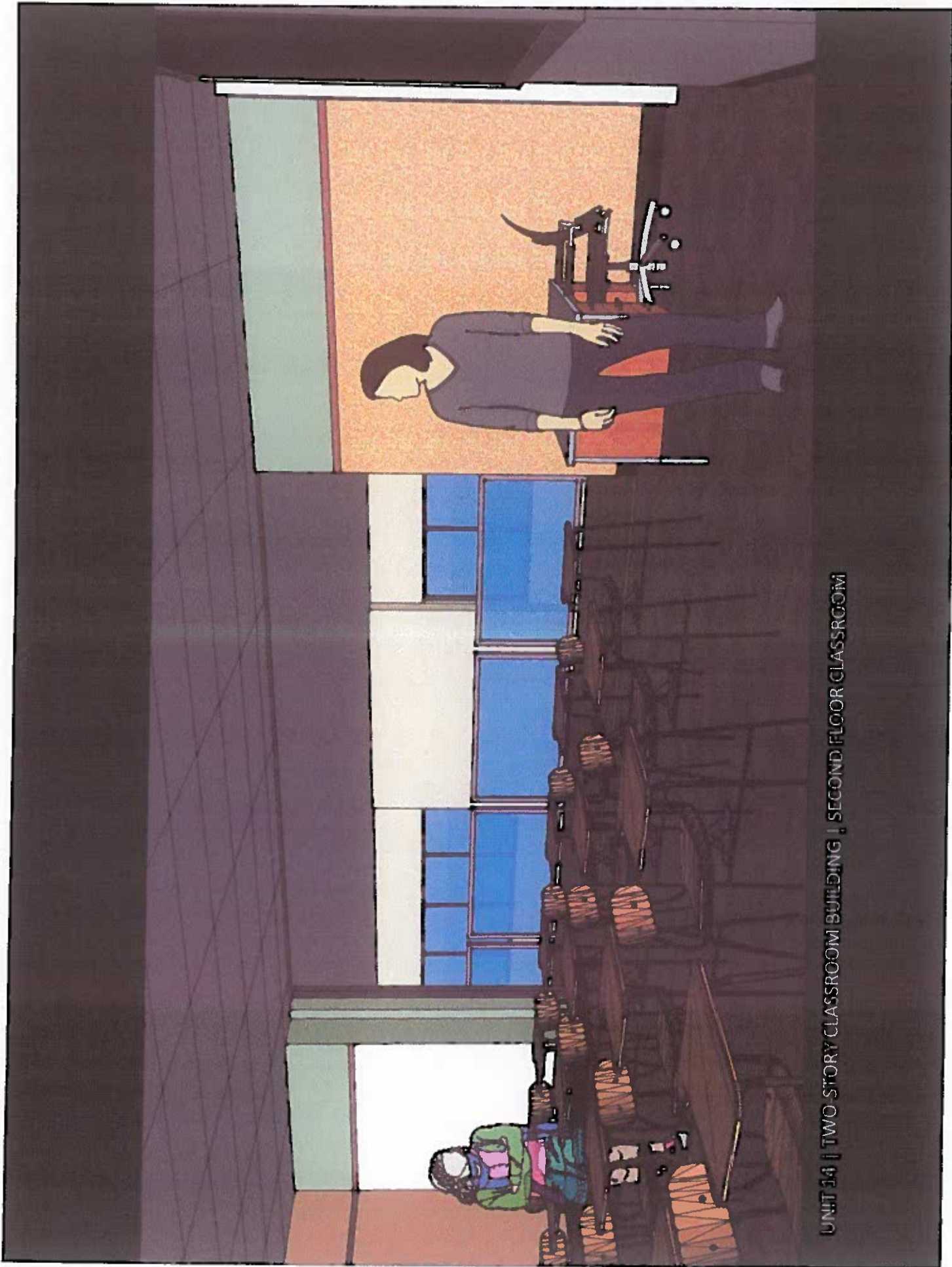
UNIT J.4 | TWO-STORY CLASSROOM BUILDING | SECTION



UNIT 14 | TWO-STORY CLASSROOM BUILDING | FIRST FLOOR CLASSROOM



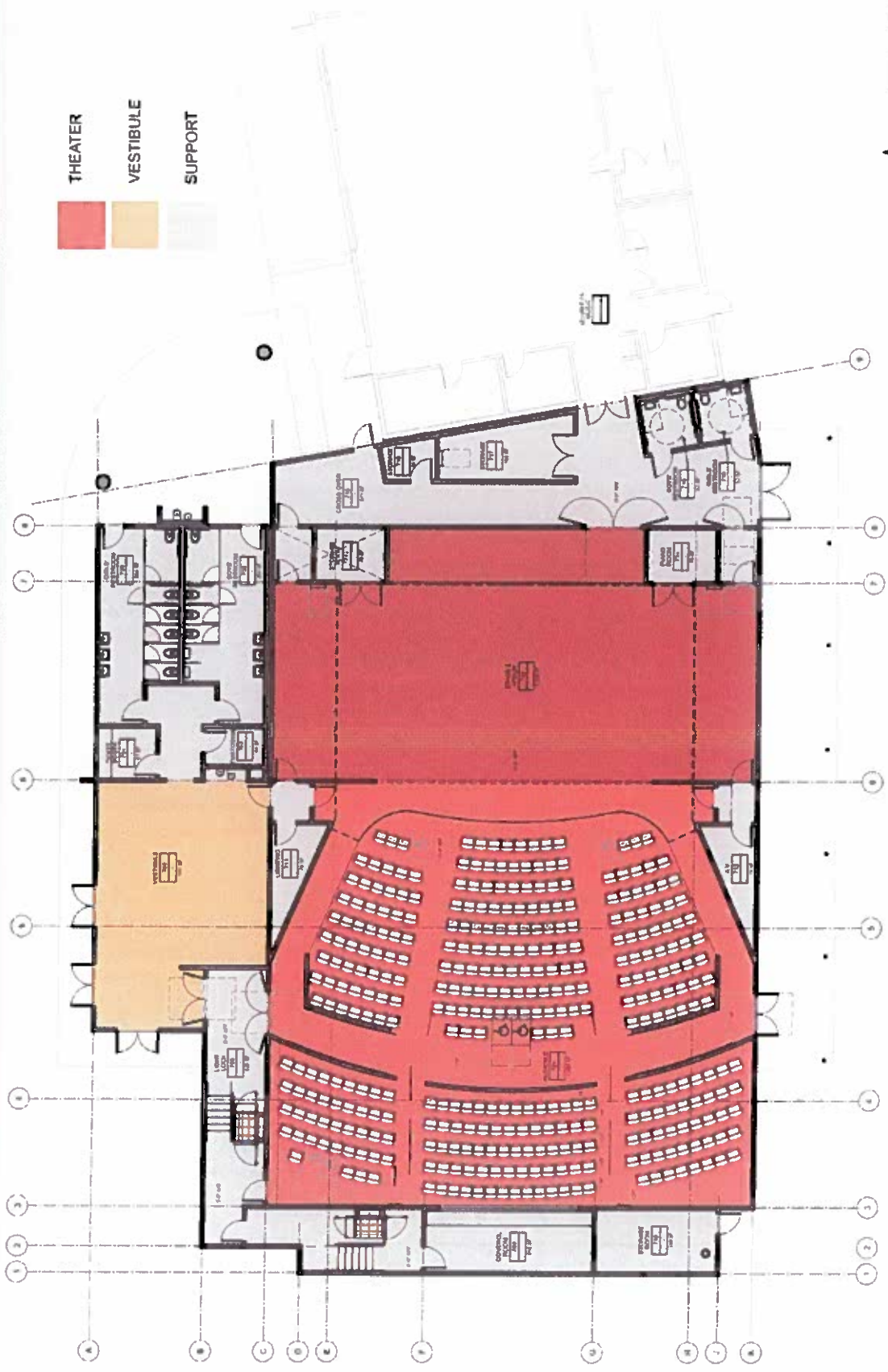
UNIT 14 | TWO-STORY CLASSROOM BUILDING | FIRST FLOOR



UNIT 14 | TWO STORY CLASSROOM BUILDING | SECOND FLOOR CLASSROOM



UNIT 14 | TWO-STORY CLASSROOM BUILDING | SECOND FLOOR

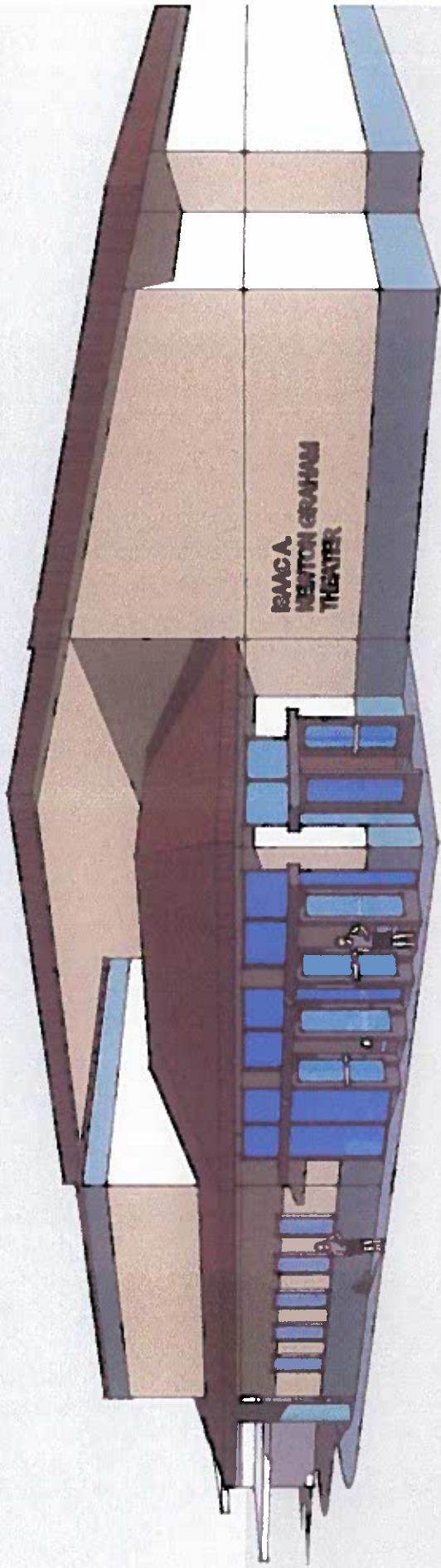


THEATER
 VESTIBULE
 SUPPORT

GRAHAM MIDDLE SCHOOL
 MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT

UNIT 7B | THEATER FLOOR PLAN
 10.02.2014





UNIT 7B | THEATER BUILDING | EXTERIOR



UNIT 78 | THEATER BUILDING | EXTERIOR