

City of Grass Valley
Regional Transportation Mitigation Fee
Expenditure Report
Grass Valley, California

INDEPENDENT AUDITORS' REPORT

June 30, 2017



City of Grass Valley Regional Transportation Mitigation Fee

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**INDEPENDENT AUDITORS' REPORT ON REGIONAL TRANSPORTATION
MITIGATION FEE (RTMF) FUNDS EXPENDED**

To the City Council
City of Grass Valley, California

Compliance

We have audited the expenditure of the City of Grass Valley's (the City) Regional Transportation Mitigation Fee (RTMF) funds for the year ended June 30, 2017, which were allocated to the City by the Nevada County Transportation Commission (the Commission).

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on whether or not the City spent the RTMF funds in accordance with the agreement set forth between the Commission and the City based on our audit.

During the fiscal year ended June 30, 2017, the City received RTMF funds of \$13,908 from the Commission for the purpose of street and road improvements. As of June 30, 2017, RTMF Funds received and expended were as follows:

Proceeds Received - Year Ended June 30, 2017	
RTMF	\$ 13,908
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Expenditures Incurred	
Dorsey Drive Interchange	13,908
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Total Expenditures Incurred	13,908
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Unexpended Proceeds - June 30, 2017	\$ -

Opinion

In our opinion, the City expended the funds in accordance with the agreement set forth between the Commission and the City, in all material respects, for the year ended June 30, 2017.

**INDEPENDENT AUDITORS' REPORT ON REGIONAL TRANSPORTATION
MITIGATION FEE (RTMF) FUNDS EXPENDED**

(Continued)

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of the RTMF funds and the results of that testing based on the agreement with the Commission. Accordingly, this report is not suitable for any other purpose.

Aiello, Goodrich & Teuscher

February 20, 2018
Aiello, Goodrich & Teuscher
An Accountancy Corporation
Redding, California