

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Board of Education and Independent Citizens' Bond  
Oversight Committee for Measure A  
Nevada Joint Union High School District  
Grass Valley, California

We have performed the procedures enumerated in Attachment II, which were agreed to by Nevada Joint Union High School District (the "District") and the Independent Citizens' Bond Oversight Committee for Measure A (the "Committee"), solely to assist the Committee in evaluating District management's assertions concerning disbursements of bond funds as of June 30, 2009 as detailed in Attachment III. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the District and the Committee. Consequently, we make no representation regarding the sufficiency of the procedures described in Attachment II either for the purpose for which this report has been requested or for any other purpose.

Background information regarding Measure A bonds is included as Attachment I. The procedures performed and conclusions reached as a result of these procedures are identified in Attachment II. Attachment III provides information regarding the financial activity and balances of bond funds for the year ended June 30, 2009.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of Nevada Joint Union High School District and the Independent Citizens' Bond Oversight Committee for Measure A and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

*Perry-Smith LLP*

November 24, 2009

**NEVADA JOINT UNION HIGH SCHOOL DISTRICT  
BACKGROUND INFORMATION**

**LEGISLATIVE HISTORY**

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools, and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, community college districts, or county offices of education, "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", upon approval by 55% of the electorate.

**NEVADA JOINT UNION HIGH SCHOOL DISTRICT MEASURE A GENERAL OBLIGATION BONDS**

On March 5, 2002, the electorate of Nevada Joint Union High School District approved the \$15 million Measure A general obligation bonds with greater than 55% of the votes in favor. The text of the ballot language was as follows:

To repair local school classrooms and buildings and obtain eligibility for state funding for construction and renovation, shall the Nevada Joint Union High School District issue \$15 million of bonds at interest rates within the legal limit, provide adequate classrooms for students, acquire and construct local school sites and facilities to relieve overcrowding, appoint a citizens oversight committee, and perform annual financial and performance audits, with no proceeds used for teacher or administrator salaries or other school operating expenses?

The specific project list is provided below:

Nevada Union High School: The District plans to undertake the following specific capital improvements projects at the Nevada Union High School Campus:

- Repair, renovate and modernize the existing gymnasiums, locker rooms and athletic field
- Repair, renovate and modernize existing classroom facilities
- Repair, renovate and modernize existing restroom facilities
- Install a new HVAC system

Bear River High School: The District plans to undertake the following specific capital improvements projects at the Bear River High School Campus:

- Design and construct a new performing arts building
- Design and construct a new aquatic center

Sierra Foothill High School: The District plans to undertake the following specific capital improvements projects at the Sierra Foothill High School Campus:

- Repair, renovate and modernize existing classroom facilities
- Repair, renovate and modernize existing restroom facilities
- Install a new HVAC system

**NEVADA JOINT UNION HIGH SCHOOL DISTRICT  
BACKGROUND INFORMATION**  
(Continued)

**NEVADA JOINT UNION HIGH SCHOOL DISTRICT MEASURE A GENERAL OBLIGATION  
BONDS (Continued)**

The above listing does not suggest any particular priority for construction amongst the proposed projects.

All bond expenditures are subject to review by a Citizens Oversight Committee which reports to the public, as provided in Education Code Section 15278 *et seq.*

**NEVADA JOINT UNION HIGH SCHOOL DISTRICT  
PROCEDURES PERFORMED AND CONCLUSIONS**

**PROCEDURES PERFORMED**

Nevada Joint Union High School District provided a list of all Measure A project expenditures (the "List"). A total of 167 expenditures were identified representing \$3,239,572 in expenditures from July 1, 2008 to June 30, 2009. Expenditures included funds from sources other than Measure A proceeds, but were used for Measure A approved projects. We performed the following procedures to the List of Measure A bond expenditures:

- Verified the mathematical accuracy of the List.
- Selected a sample of 20 expenditures totaling \$2,500,997. The sample was selected to provide a representation across specific construction projects, vendors, and expenditure amounts. The sample represented 12% of the total number of expenditures and 77% of the total expenditure value.
- Agreed selected expenditures to vendor invoices and cancelled warrants noting the date and amount of the expenditure, and that the funds were used for the construction, 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 and that funds were not spent for District administrative or instructional salaries or other administrative expenses.

**CONCLUSIONS**

- The List was mathematically accurate.
- Each of the 20 expenditures tested represented valid bond expenditures, properly charged to the location indicated, properly coded as to the nature of the expenditure, and determined to represent construction, 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 and not spent for District administrative or instructional salaries or other administrative expenses.

Board of Education and  
Independent Citizens' Bond Oversight  
Committee for Measure A  
Nevada Joint Union High School District  
Grass Valley, California

We have compiled the accompanying Schedule of Measure A General Obligation Bonds – Fund Update as of and for the fiscal year ended June 30, 2009 (Attachment III), in accordance with Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying General Obligation Bonds – Fund Update as of and for the fiscal year ended June 30, 2009 and, accordingly, do not express an opinion or any other form of assurance on them.

*Perry-Smith LLP*

Sacramento, California  
November 24, 2009

NEVADA JOINT UNION HIGH SCHOOL DISTRICT  
GENERAL OBLIGATION BONDS  
FUND UPDATE

As of and for the Fiscal Year Ended June 30, 2009

<u>Location/Site</u>	<u>Project Number</u>	<u>Current Year Activity</u>	<u>Activity To Date</u>
<b><u>GENERAL OBLIGATION BOND</u></b>			
<b><u>Funding</u></b>			
Proceeds from the issuance of General Obligation Bonds			\$ 14,998,701
Cost of issuance			(184,000)
Interest		\$ 30,664	988,873
<b><i>Net Available Funds</i></b>		<u>30,664</u>	<u>15,803,574</u>
<b><u>Projects</u></b>			
Bear River High School Aquatics Center	9891	5,500	3,014,505
Bear River High School Performing Arts	9892	28,941	4,291,916
Nevada Union High School Modernization Phase I	9893		1,307,475
Nevada Union High School Modernization Phase II A	9894		911,300
Sierra Foothill High School Modernization	9895		1,063,408
Nevada Union High School Modernization Phase II B	9897		341,239
Nevada Union High School Modernization Phase II C	9898	922,351	3,166,537
Nevada Union High School Modernization Phase II D	9899	136,703	136,703
<b><i>Total Project Costs</i></b>		<u>1,093,495</u>	<u>14,233,083</u>
<b><i>Net Activity</i></b>		<u>\$ (1,062,831)</u>	<u>\$ 1,570,491</u>

# FACILITIES REPORT

September, 2009

## NEVADA UNION HIGH SCHOOL CAMPUS

**NUHS Bond Modernization Project Phase IIB-** Funding sources: Bond proceeds and State matching funds.

### **Earthquake Safety Upgrades**

Progress includes:

- Total project is 100% completed.
- Approved change orders 7.49%

### **Multipurpose Room Project Phase IIC**

Landmark Construction is essentially complete.

- The modernization 2C project is essentially complete.
- The total project is approximately 99.99% complete.
- Approved change orders to date 2.65%

### **Modernization Project Phase IID**

The Modernization Project 2D is under review by the Division of the State Architect. DLM Architects is in the back-check process of the plan review. DSA approval is expected in the near future.

Upgrades include the following:

- Complete restroom renovation in both areas.
- ADA upgrades in A Bldg.
- Fire alarm upgrades in A Bldg.

**Athletic Field Renovation** - Funding sources: Bond proceeds.

The lower fields are 100 %complete

### **Baseball Field #4 Bleacher/Announcers Booth**

The project is 100 % complete and the facility is back in use

## **BEAR RIVER HIGH SCHOOL CAMPUS**

**BRHS Bond Project-**Funding sources: Bond proceeds, Developer fees, and Bear River P&RD

**The Performing Arts progress includes:**

- The project is 100% complete.

**The Aquatic facility progress includes:**

- The total project is 100% complete.

**BRHS Stadium Upgrades Restrooms and Bleachers** -Funding Source: Mandated cost reimbursements

### **Restroom Project Phase A**

- The portable restroom facility is complete and in use.
- Total project is 100% completed.

### **Bleacher Project Phase B**

- The Bear River High School stadium upgrade bleacher project is 100 % complete.

NEVADA UNION HIGH SCHOOL MODERNIZATION BUDGET PHASE IID  
YTD ACTUALS 09-30-09 vs. BUDGET

	ORIGINAL BUDGET	REVISED BUDGET	DIFFERENCE BETWEEN ORIGINAL AND REVISED BDGT	2008-2009 EXPENSES	2009-2010 EXPENSES	2010-2011 EXPENSES	TOTAL PROJECT EXPENSES TO DATE	BALANCE OF REVISED BUDGET	% OF BDGT SPENT
DLM Architects	182,316	182,316	-	124,761	-	-	124,761	57,555	68.43%
Architect Expense Reimbursement	-	-	-	-	-	-	-	-	-
Construction Contract	973,138	973,138	-	-	-	-	-	-	-
Changes to contract	-	-	-	-	-	-	-	-	-
Total revised contract	973,138	973,138	-	-	-	-	-	973,138	0.00%
Other Construction Costs	15,000	15,000	-	-	-	-	-	15,000	0.00%
Inspector	20,800	20,800	-	-	-	-	-	20,800	0.00%
Asbestos/Lead Abatement	15,000	15,000	-	2,162	-	-	2,162	12,838	14.41%
Consultants	10,720	10,720	-	-	-	-	-	10,720	0.00%
Construction Testing	12,800	12,800	-	-	-	-	-	12,800	0.00%
Labor Compliance ( 5 of 1%)	4,866	4,866	-	-	-	-	-	4,866	0.00%
Permits & Fees	9,780	9,780	-	9,780	-	-	9,780	(0)	100.00%
Temporary Housing	2,500	2,500	-	-	-	-	-	2,500	0.00%
Furniture and Equipment	-	-	-	-	-	-	-	-	#DIV/0!
Miscellaneous	25,000	25,000	-	-	-	-	-	25,000	0.00%
Contingency	97,314	97,314	-	-	-	-	-	97,314	0.00%
Reduce Other Budget to Fund CO	-	-	-	-	-	-	-	-	-
Less contingency used - construction	-	-	-	-	-	-	-	-	-
Less contingency used - line items	-	-	-	-	-	-	-	-	-
Total revised contingency	97,314	97,314	-	-	-	-	-	97,314	0.00%
	1,369,233	1,369,233	-	136,703	-	-	136,703	1,232,531	9.98%

**FUNDING SOURCES**

BOND =	1,369,233	1,369,233	-	136,703	-	-	136,703	1,232,530	9.98%
	1,369,233	1,369,233	-	136,703	-	-	136,703	1,232,530	9.98%



NEVADA UNION HIGH SCHOOL MODERNIZATION BUDGET PHASE IIC  
YTD ACTUALS 09-30-09 vs. BUDGET

	ORIGINAL BUDGET	REVISED BUDGET	DIFFERENCE BETWEEN ORIGINAL AND REVISED BDGT	2006-2007 EXPENSES	2007-2008 EXPENSES	2008-2009 EXPENSES	2009-2010 EXPENSES	TOTAL PROJECT EXPENSES TO DATE	BALANCE OF REVISED BUDGET	% OF BDGT SPENT
DLM Architects	481,589	481,589	-	33,728	313,633	60,096		407,458	74,131	84.61%
Architect Expense Reimbursement	30,000	30,000						-	30,000	
Construction Contract	4,535,988	4,199,932						-		
Changes to contract	-	111,284						-		
Total revised contract	4,535,988	4,311,216	(224,772)		1,612,412	2,695,898		4,308,310	2,906	99.93%
Other Construction Costs	50,000	68,253	18,253		25,995	46,570		72,565	(4,312)	106.32%
Inspector	83,200	91,683	8,483		44,980	46,995		91,975	(292)	100.32%
Asbestos/Lead Abatement	50,000	13,301	(36,699)		11,998	1,303		13,301	1	100.00%
Consultants	60,000	60,000			12,196	1,315		13,511	46,489	22.52%
Construction Testing	50,000	63,294	13,294		39,452	24,397		63,850	(556)	100.88%
Labor Compliance (.5 of 1%)	22,680	30,963	8,283		7,101	24,959		32,060	(1,097)	103.54%
Permits & Fees	50,000	50,000			28,525	2,924		31,449	18,551	62.29%
Temporary Housing		150,000	150,000		101,990	36,124	322	138,436	11,564	92.29%
Furniture and Equipment		203,974	203,974		3,079	204,965		208,044	(4,070)	102.00%
Miscellaneous	382,528	51,528	(331,000)	11	8,117	24,914	645	33,687	17,841	65.38%
Contingency	503,999	419,993						-	419,993	0.00%
Reduce Other Budget to Fund CO		(111,284)						-	(111,284)	
Less contingency used - construction	-	(36,268)						-	(36,268)	
Less contingency used - line items	503,999	272,441	(231,557)					-	272,441	
Total revised contingency	6,299,984	5,878,242	(421,742)	33,740	2,209,479	3,170,459	967	5,414,645	463,597	35.13%

**FUNDING SOURCES**

BOND =	3,705,807	3,763,165	57,358	33,740	2,209,479	3,614,710	967	5,858,895	(2,095,730)	158.10%
TRANSFER-SIERRA COLLEGE RD	831,488	831,488	-			831,488		831,488	-	0.00%
FLEX FUND LOAN (CSBA)	1,762,689	-	(1,762,689)					-	-	
STATE FUNDS =	-	1,283,589	1,283,589			(1,275,738)		(1,275,738)	2,559,327	0.00%
LOCAL (LABOR COMPLIANCE)	6,299,984	5,878,242	(421,742)	33,740	2,209,479	3,170,459	967	5,414,645	463,597	92.11%

NEVADA UNION HIGH SCHOOL MODERNIZATION BUDGET PHASE IIB  
YTD ACTUALS 09-30-09 vs. BUDGET

	ORIGINAL BUDGET	REVISED BUDGET	DIFFERENCE BETWEEN ORIGINAL AND REVISED BDGT	2006-2007 EXPENSES	2007-2008 EXPENSES	2008-2009 EXPENSES	TOTAL PROJECT EXPENSES TO DATE	BALANCE OF REVISED BUDGET	% OF BDGT SPENT
DLM Architects	218,316	218,316	-	181,804	41,934		223,738	(5,422)	102.48%
Atchitect Expense Reimbursement	20,000	20,000					-	20,000	
Construction Contract	1,711,231	857,000					-		
Changes to contract	-	64,182					-		
Total revised contract	1,711,231	921,182	(790,049)	166,453	754,729		921,182	0	100.00%
Other Construction Costs	10,000	10,000	-				-	10,000	0.00%
Inspector	31,200	31,200	-	5,330	5,948		11,278	19,923	36.15%
Asbestos/Lead Abatement	10,000	10,000	-	-	10,365		10,365	(365)	103.65%
Consultants	10,000	10,000	-	3,427			3,427	6,573	34.27%
Construction Testing	5,000	5,000	-	838	3,685		4,523	477	90.46%
Labor Compliance (.5 of 1%)	12,500	4,285	(8,215)	995	5,659		6,654	(2,369)	155.27%
Permits & Fees	12,906	12,906	-	12,906			13,551	(645)	105.00%
Miscellaneous	50,000	25,000	(25,000)	116	2,065	645	2,181	22,819	8.72%
Contingency	171,123	85,700	(85,423)				-	85,700	0.00%
Reduce Other Budget to Fund CO		(64,182)					-	(64,182)	
Less contingency used - construction		-					-	-	
Less contingency used - line items		-					-	-	
Total revised contingency	171,123	21,518	(149,605)				-	21,518	0.00%
	2,262,276	1,289,407	(972,869)	371,869	824,383		1,196,897	92,510	92.83%

**FUNDING SOURCES**

BOND =	2,262,276	433,749		371,869	(31,275)		341,239	92,510	15.08%
NON PROFIT CORP =	-						-	-	0.00%
STATE FUNDS =	-	855,658			855,658		855,658	-	0.00%
LOCAL (LABOR COMPLIANCE)	-						-	-	0.00%
	2,262,276	1,289,407		371,869	824,383		1,196,252	92,510	92.78%

NEVADA UNION HIGH SCHOOL MODERNIZATION BUDGET PHASE IIA  
YTD ACTUALS 09-30-09 vs. BUDGET

	ORIGINAL BUDGET	REVISED BUDGET	DIFFERENCE BETWEEN ORIGINAL AND REVISED BDGT	2005-2006 EXPENSES	2006-2007 EXPENSES	2007-2008 EXPENSES	TOTAL PROJECT EXPENSES TO DATE	BALANCE OF REVISED BUDGET	% OF BDGT SPENT
NTD Architects	150,000	99,981	(50,019)	69,231	31,500	-	100,731	(750)	100.75%
Architect Expense Reimbursement	20,000	-							
Construction Contract	863,000	863,000							
Changes to contract	-	42,941							
Total revised contract	863,000	905,941	42,941	263,606	642,335		905,941	(0)	100.00%
Other Construction Costs	10,000	-	(10,000)						0.00%
Inspector	28,800	27,156	(1,644)	8,404	18,753		27,157	(1)	100.00%
Asbestos/lead Abatement	10,000	5,333	(4,667)	5,333			5,333	-	100.00%
Consultants	10,000	-	(10,000)						0.00%
Construction Testing	13,500	4,766	(8,734)		4,766		4,766	0	99.99%
Labor Compliance (.5 of 1%)	4,315	4,425	110		5,225		5,225	(800)	118.08%
Permits & Fees	10,000	7,477	(2,523)	7,477			7,477	(0)	100.00%
Miscellaneous	78,479	5,978	(72,501)	3,855	2,498		6,353	(375)	106.27%
Contingency	86,300	86,300						86,300	0.00%
Reduce Other Budget to Fund CO		(42,941)						(42,941)	
Less contingency used - construction									
Less contingency used - line items									
Total revised contingency	86,300	43,359	(42,941)					43,359	49.76%
	1,284,394	1,104,416	(179,978)	357,906	705,077	-	1,062,983	41,433	96.25%

**FUNDING SOURCES**

BOND =	1,284,394	952,733	(331,661)	357,906	553,394	-	911,300	41,433	95.65%
NON PROFIT CORP =	-	151,683			151,683		151,683	-	100.00%
STATE FUNDS =	-								0.00%
LOCAL (LABOR COMPLIANCE)	1,284,394	1,104,416	(331,661)	357,906	705,077	-	1,062,983	41,433	96.25%

NEVADA UNION HIGH SCHOOL MODERNIZATION BUDGET PHASE 1  
YTD ACTUALS 09-30-09 VS. BUDGET

	ORIGINAL BUDGET	REVISED BUDGET	FINAL REVISED BUDGET	DIFFERENCE BETWEEN ORIGINAL AND FINAL BUDGET	2002-03 EXPENSES	2003-04 EXPENSES	2004-05 EXPENSES	2005-2006 EXPENSES	2006-07 EXPENSES	2007-08 EXPENSES	TOTAL PROJECT EXPENSES TO DATE	BALANCE OF REVISED BUDGET	% OF BUDGET SPENT
NTD (includes plan reproductions)	740,000	887,640	863,191	123,191	521,096	171,835	85,663	109,046	(24,449)		863,191	0	97.25%
Construction Contract	6,775,000	6,775,000	6,775,000								6,938,485	292	100.00%
Changes to contract 2.41%	-	163,778	163,778								89,058	(800)	100.00%
Total revised contract	6,775,000	6,938,778	6,938,777	163,777		3,528,914	2,499,033	910,538	3,054		6,938,485		100.00%
Other Construction Costs	10,000	90,004	92,258	82,258		9,175	40,900	39,828			99,058		103.39%
Boiler Room Asbestos Removal	76,647	76,437	76,437	(210)	63,520	12,917	72,632	18,620			76,437		100.00%
Inspector	191,856	147,868	147,868	(43,988)		56,616	11,610	3,940			147,868		100.00%
HMS	98,327	51,290	51,290	(47,037)	10,113	25,628					51,290		100.00%
Site Survey	4,900	4,910	4,910	10	4,910	(5,810)					4,910		100.00%
Constructability review/estimates	25,000	11,680	11,680	(13,320)	17,490						11,680		100.00%
Consultants	5,000	15,435	15,435	10,435	2,474	1,988	4,944	6,030			15,435		100.00%
Construction Testing	10,000	8,007	8,007	(1,993)		4,218	1,400	2,389			8,007	0	100.00%
Labor Compliance (.5 of 1%)	45,880	39,119	39,584	(6,297)		9,190	19,231	10,698	465		39,583	0	101.19%
Data / Technology	165,000	88,089	88,089	(76,911)	31,101	44,451	8,148	4,389			88,089	0	100.00%
Interim Housing/relocation	456,000	605,741	605,741	149,741		572,683	33,048				605,741	0	100.00%
Permits & Fees	46,964	51,705	51,705	4,741	41,226	8,961	1,519				51,705	0	100.00%
Field Upgrade	200,000	187,621	199,208	(7,92)		5,240			49,496		201,354	(2,146)	107.32%
Misc / Moving	5,000	24,087	34,230	29,230	1,167	9,051	20,335	3,677			34,230	0	142.11%
Contingency	366,414	366,414	366,414										
Reduce Other Budget to Fund CO	-	14,877	14,877										
Less contingency used - construction	-	(146,828)	(146,828)										
Less contingency used - line items	-	(234,463)	(234,463)										
Total revised contingency	366,414	-	-	(366,414)									
	9,221,988	9,228,410	9,228,410	6,422	693,097	4,455,067	2,798,462	1,109,255	28,566	146,618	9,231,065	(2,654)	104.06%
<b>FUNDING SOURCES</b>													
BOND =	1,310,194	1,310,194	1,304,819	(5,375)	685,585	99,214	239,414	108,543	28,101	143,964	1,304,821		100.00%
BOND Interest =	-	-	-							2,654	2,654		
NON PROFIT CORP =	1,676,108	1,676,108	1,631,900	(44,208)	-	680,110	16,565	935,225			1,631,900	0	100.00%
STATE FUNDS =	6,189,806	6,196,228	6,256,138	66,332	7,512	3,666,553	2,523,253	58,819			6,256,137	0	100.00%
STATE (LABOR COMPLIANCE)	45,880	45,880	35,553	(10,327)		9,190	19,231	6,688	465		35,553		100.00%
	9,221,988	9,228,410	9,228,410	6,422	693,097	4,455,067	2,798,462	1,109,255	28,566	146,618	9,231,066	(2)	100.03%

BEAR RIVER HIGH SCHOOL AQUATICS CENTER  
YTD ACTUALS 09-30-09 vs. BUDGET

	PRELIMINARY BUDGET	REVISED BUDGET	FINAL REVISED BUDGET	2002-03 EXPENSES	2003-04 EXPENSES	2004-05 EXPENSES	2005-06 EXPENSES	2006-07 EXPENSES	2007-08 EXPENSES	2008-09 EXPENSES	2009-10 EXPENSES	TOTAL YTD EXPENSES	BALANCE OF BUDGET	% OF BDGT SPENT
NTD	232,200	286,247	266,983	120,771	87,881	10,355	47,079	897				266,983	(0)	93.27%
Construction Contract	2,304,505	2,658,000	2,658,000	47,562	98,876	2,535,528	23,596					2,658,000	0	100.00%
Changes to contract (Alt #1 & #2)		47,562	47,562			47,562						47,562	-	100.00%
Construction-related Change Orders 1.42%		32,626	38,549			38,549						38,549	-	118.19%
Soil-related Change Orders 1.44%		30,907	30,907			30,907						30,907	-	100.00%
Added Value Change Orders 3.30%		88,844	89,381			89,381						89,381	-	100.60%
Other Construction Costs	5,000	3,608	21,186									26,088	(6,902)	778.49%
Inspector	70,950	70,950	42,630					910	6,798		6,902	42,630	-	60.08%
Hazardous Materials removal / Inspectors	31,632	31,632	-									-	-	0.00%
Mitigate lead soil	-	31,442	31,442			31,442						31,442	(0)	100.00%
Site Survey	5,848	5,848	-									-	-	0.00%
Geotechnical / Geohazard	3,247	3,617	3,617	3,617								3,617	-	100.00%
Constructability review/estimates	5,000	9,756	9,756	1,216	8,540							9,756	-	100.00%
Consultants	3,000	3,000	1,487		2,900							5,500	(4,013)	183.33%
Construction Testing	32,250	40,000	37,532		2,900		34,632	2,390				37,532	(0)	93.83%
Labor Compliance (5 of 1%)	14,912	15,000	15,000		3,903		3,903	6,513				6,086	8,914	40.57%
Data / Technology	5,000	5,000	6,716		203	394						6,716	(0)	134.32%
Permits & Fees	23,616	23,616	23,616		12,343	962	6,890	1,438				21,433	2,183	90.76%
Equipment/Bleachers	-	26,950	58,189					57,191	998			58,189	1	215.91%
Misc	36,550	36,550	12,381				7,869	282				8,151	4,130	22.30%
Contingency	198,574	198,574	198,574									-	198,574	0.00%
Less contingency used		(157,503)	(186,697)									-	(186,697)	0.00%
	2,972,284	3,492,226	3,406,611	125,604	111,866	142,029	2,883,220	107,605	7,796	5,500	6,902	3,390,622	15,989	97.09%
<b>FUNDING SOURCES</b>														
BOND	2,967,872	2,967,872	3,037,396	125,604	111,866	110,587	2,609,314	47,065	4,569	5,500	6,902	3,021,407	15,989	102.17%
STATE FUNDS														
LOCAL FUNDS - mitigate lead soil	-	31,442	31,442			31,442						31,442	-	0.00%
BEAR RIVER PARK AND REC DEPT		60,000	77,512				273,906	74,286	3,227			260,161	-	100.00%
DEVELOPER FEES	14,912	443,412	260,161	125,604	111,866	142,029	2,883,220	107,605	7,796	5,500	6,902	3,390,622	15,989	58.67%
	2,972,284	3,492,226	3,406,611	125,604	111,866	142,029	2,883,220	107,605	7,796	5,500	6,902	3,390,622	15,989	97.09%

NOTE: REVISED BUDGET REFLECTS APPARENT LOW BID OF 7-1-04

BEAR RIVER HIGH SCHOOL PERFORMING ARTS CENTER  
YTD ACTUAL 09-30-09 vs. BUDGET

	PRELIMINARY BUDGET	REVISED BUDGET	FINAL REVISED BUDGET	2002-03 EXPENSES	2003-04 EXPENSES	2004-05 EXPENSES	2005-06 EXPENSES	2006-07 EXPENSES	2007-08 EXPENSES	2008-2009 EXPENSES	2009-10 EXPENSES	TOTAL EXPENSES	BALANCE OF BUDGET	% OF BUDGET SPENT
NTD	307,800	350,552	353,226	161,158	107,374	32,385	50,690	1,609	859	25,211	-	353,226	0	100.00%
Construction Contract Changes to contract (Green Room)	3,103,670	3,726,556	3,730,914			994,978	2,695,489	70,447				3,730,914	(0)	100.00%
Construction-related Change Orders 2.41%		399,800	399,800				399,800					399,800		100.00%
Self-related Change Orders 1.13%		92,071	99,582				99,582					99,582		100.00%
Added Value Change Orders 1.67%		5,422	5,422				5,422					5,422		100.00%
Other Construction Costs	10,000	64,603	69,016		54		69,016					69,016		100.00%
Inspector	94,050	103,996	104,720		54	39,060	62,930	2,730		8,506		8,506	(6,576)	431.45%
Hazardous Materials removal/inspections	75,000	126,548	126,548			37,184						104,720		100.00%
Mitigate lead soil	260,000	843,000	841,111		37,493	798,717	4,901					126,548	0	100.00%
Site Survey	7,752	-	-									841,111	(0)	100.00%
Geotechnical / Geohazard	4,304	4,304	3,918	3,918								3,918	(0)	100.01%
Constructability review/estimates	10,000	13,864	13,864	1,824	12,040							13,864		100.00%
Consultants	5,000	-	-									-		
Construction Testing	42,750	42,750	42,553			2,751	39,485	347				42,553	0	100.00%
Labor Compliance (5 of 1%)	21,360	21,360	9,602		1,778	1,038	6,875	1,690				9,602	(0)	100.00%
Date / Technology	13,000	13,000	21,607		1,778		14,829	1,991				18,588	3,019	86.03%
Permits & Fees	31,305	31,305	30,606		24,891			5,715				30,606	0	100.00%
Sound & Lighting	253,000	253,000	253,000				266	187,101	71	52,721		239,893	13,107	94.82%
Misc	27,836	27,836	26,368				266	9,194	788	1,740		14,380	14,380	45.47%
Contingency	263,227	263,227	263,227									263,227	263,227	0.00%
Less contingency used	(247,508)	(247,508)	(263,227)									(263,227)	(263,227)	0.00%
Contingency Remaining	15,719	15,719	-									-		
	4,520,044	6,135,730	6,133,841	166,900	272,993	1,906,122	3,419,255	280,814	859	62,968	-	6,109,911	23,930	99.58%
<b>FUNDING SOURCES</b>														
BOND	4,255,132	4,255,132	4,312,116	166,900	235,500	1,107,405	2,802,311	(50,000)	859	25,211		4,288,186	23,930	100.79%
SALE OF BEAR RIVER EDUS-General			50,000					50,000				50,000		0.00%
STATE FUNDS														
DEVELOPER FEES - mitigate lead soil	250,000	843,000	841,111		37,493	798,717	4,901	280,814		37,757		841,111	(0)	99.76%
SALE OF BEAR RIVER EDUS- over bid	14,912	637,798	530,814				212,243	280,814				530,814	(0)	83.23%
SALE OF BEAR RIVER EDUS- green room	-	-	19,186				19,186					19,186		
DEVELOPER FEES - green room	4,520,044	399,800	380,614	166,900	272,993	1,906,122	3,419,255	280,814	859	62,968	-	6,109,911	23,930	99.58%

NOTE: REVISED BUDGET REFLECTS APPARENT LOW BID OF 7-1-04  
REVISED BUDGET REFLECTS ADDL LEAD SOIL MITIGATION

SIERRA FOOTHILL HIGH SCHOOL MODERNIZATION PROJECT  
YTD ACTUALS 09-30-09 vs. BUDGET

	PRELIMINARY BUDGET	Revised BUDGET	2002-03 EXPENSES	2003-04 EXPENSES	2004-05 EXPENSES	2005-06 EXPENSES	2006-07 EXPENSES	2007-08 EXPENSES	TOTAL YTD EXPENSES	BALANCE OF BUDGET	% OF BUDGET SPENT
NTD	83,000	183,904	31,729	29,897	103,932	15,142	3,204	-	183,904	0	100.00%
NTD Assist w/ State Funding Appl.	-	5,684				5,684			5,684	-	100.00%
Construction Contract	723,058	1,756,195			645,226	1,110,969			1,756,195	0	100.00%
Additive Alternate #1	-	147,490				147,490			147,490	-	100.00%
Changes to contract 3.88%	-	73,895				73,895			73,895	-	0.00%
Other Construction Costs	10,000	40,692				12,547	28,145		40,692	0	0.00%
Inspector (120 DAYS @ 50%)	27,000	25,080			6,244	17,920			24,164	916	96.35%
Elevator Special Inspection	-	5,000				4,200			4,200	800	84.00%
HMS	25,000	21,796		6,789	3,201	3,453			14,493	7,304	66.49%
Site Survey	7,500	5,270		1,720	3,550				5,270	-	100.00%
Geotechnical / Geohazard	3,000	2,303	2,303						2,303	(0)	100.02%
Constructability review/estimates	5,000	700			700				700	-	100.00%
Consultants	5,000	195				195			195	-	100.00%
Construction Testing	15,000	4,500				3,265			3,265	1,235	72.56%
Labor Compliance (.5 of 1%)	5,000	9,787			1,045	8,742			9,787	0	100.00%
Data / Technology	20,000	8,425				8,275			8,275	150	98.22%
Permits & Fees	15,000	16,172		6,662	6,687		2,823		16,172	0	100.00%
Misc	15,000	13,213			7,424	5,789			13,213	-	100.00%
Contingency 5%	110,000	95,184				-			-	95,184	0.00%
Less contingency used		(82,150)								(82,150)	0.00%
	1,068,558	2,333,336	35,083	45,067	778,008	1,417,566	34,172	-	2,309,896	23,440	99.00%

**FUNDING SOURCES**

BOND	1,063,558	1,094,458	35,083	45,067	778,008	178,688	34,172	-	1,071,018	23,440	97.86%
STATE FUNDS		1,233,194				1,233,194			1,233,194	-	100.00%
LOCAL FUNDS-Deferred Maintenance		-							-	-	0.00%
LOCAL FUNDS-State Funding Assist	5,000	5,684				5,684			5,684	-	100.00%
	1,068,558	2,333,336	35,083	45,067	778,008	1,417,566	34,172	-	2,309,896	23,440	99.00%

Budget Revised to Include Phase 2

NEVADA UNION HIGH SCHOOL DISTRICT  
 STATE MATCHING FUNDS EXPENDITURES  
 PER PROJECT BY BUDGET CATEGORY  
 2009-2010

DATE	VENDOR	DESCRIPTION	AMOUNT	YTD EXPENSES
<b>Nevada Union High School :</b>				
<b>Nevada Union High School--Phase IIC (Cafeteria Project)</b>				
<b>Temporary Housing</b>				
8/14/2009	Mobile Mini LLC	Storage Unit	\$ 160.82	
8/28/2009	Mobile Mini LLC	Storage Unit	\$ 160.82	
				\$ 321.64
<b>Other Costs</b>				
9/18/2009	Sierra Building Systems	Clock/Clock Integration	\$ 400.00	
9/25/2009	Sierra Building Systems	Clock/Clock Integration	\$ 245.00	
				\$ 645.00
<b>TOTAL PROJECT COST FISCAL YEAR TO DATE</b>				<b>\$ 966.64</b>
<b>Nevada Union High School--Phase IID (J &amp; A Wings)</b>				
<b>Architect Fees</b>				
				\$ -
<b>Asbestos/Lead Abatement</b>				
				\$ -
<b>Fees/Permits</b>				
				\$ -
<b>TOTAL PROJECT COST FISCAL YEAR TO DATE</b>				<b>\$ -</b>
<b>TOTAL NU MOD PROJECT YEAR TO DATE</b>				<b>\$ 966.64</b>



NEVADA UNION HIGH SCHOOL DISTRICT  
 BOND PROCEEDS EXPENDITURES  
 PER PROJECT BY BUDGET CATEGORY  
 2009-2010

DATE	VENDOR	DESCRIPTION	AMOUNT	YTD EXPENSES
<b>Bear River High School Aquatic Center:</b>				
<b>Other Construction Costs</b>				
9/11/2009	Oasis Pool Service	Retrofit Pool Drain--New Federal Reg	\$ 5,101.50	
9/25/2009	Oasis Pool Service	Replace Lights	\$ 1,800.00	
				\$ 6,901.50
<b>TOTAL PROJECT COST FISCAL YEAR TO DATE</b>				<b>\$ 6,901.50</b>
<b>Performing Arts Building:</b>				
<b>Sound &amp; Lighting Equipment</b>				
<b>Other Construction Costs</b>				
<b>Equipment</b>				
<b>TOTAL PROJECT COST FISCAL YEAR TO DATE</b>				<b>\$ -</b>

**PROJECT STATUS REPORT - NEVADA UNION H.S. MOD PHASE IID**

Report Date	9/30/2009
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Original Project Budget	1,369,233
Revised Project Budget per bids	-

Synopsis of project activity for quarter Please see attached facility report
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Issues / Comments
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% of Project Completed	20.00%
% of Project Spent	9.98%

Original Completion Date	Aug-10
Revised Completion Date	
Actual / Projected Completion Date	
# of Day Ahead (Behind)	
Explanations:	

**PROJECT STATUS REPORT - NEVADA UNION H.S. MOD PHASE IIC**

Report Date	9/30/2009
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Original Project Budget	6,299,984
Revised Project Budget per bids	5,878,242

Synopsis of project activity for quarter Please see attached facility report
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Issues / Comments
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% of Project Completed	99.90%
% of Project Spent	92.11%

Original Completion Date	Aug-08
Revised Completion Date	Oct-08
Actual / Projected Completion Date	Oct-08
# of Day Ahead (Behind)	

**Notice of Completion filed April 29, 2009**

Explanations: Department of State Architect Holdups

**PROJECT STATUS REPORT - NEVADA UNION H.S. MOD PHASE IIB**

Report Date	9/30/2009
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Original Project Budget	2,262,276
Revised Project Budget per bids	1,289,407

Synopsis of project activity for quarter Please see attached facility report
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Issues / Comments <b>Project out to bid--Bid Opening Day 5/2/07</b>
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% of Project Completed	100.00%
% of Project Spent	92.78%

Original Completion Date	Aug-07
Revised Completion Date	Aug-07
Actual / Projected Completion Date	
# of Day Ahead (Behind)	
<b>Notice of Completion filed December 12, 2007</b>	
Explanations:	

**PROJECT STATUS REPORT - NEVADA UNION H.S. MOD PHASE IIA**

Report Date	9/30/2009
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Original Project Budget	1,284,394
Revised Project Budget per bids	1,104,416

Synopsis of project activity for quarter Please see attached facility report
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Issues / Comments
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% of Project Completed	100.00%
% of Project Spent	96.25%

Original Completion Date	Fall 2006
Revised Completion Date	
Actual / Projected Completion Date	
# of Day Ahead (Behind)	
<b>Notice of Completion Recorded January 4, 2007</b>	
Explanations:	

**PROJECT STATUS REPORT - NEVADA UNION MODERNIZATION PROJECT PHASE I**

Report Date	9/30/2009
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Original Project Budget	9,221,988
Revised Project Budget	9,228,410 Additional State Money Rec'd

Synopsis of project activity for quarter
Please see the attached facility report

Issues / Comments
Phase 1 construction is completed
Phase 2 construction is completed
Phase 3 construction is completed

% of Project Completed	100.00%
% of Project Spent	100.03%

	Original Completion Date	Actual Completion Date	# of Day Ahead (Behind)
<b>PHASE 1</b>			
Parking and Entrance Ramp	10/3/2003	1/5/2004	(91)
Building A	12/15/2003	1/5/2004	(20)
Building B Boiler Room	10/15/2003	10/24/2004	(9)
Building B Girls Locker Room	12/16/2003	3/22/2004	(96)
<b>PHASE 2</b>			
Building G- Boy's Locker Room; Boiler Rm, Chiller Replacement	8/15/2004	10/15/2004	(61)
Building E- Classroom Wing	12/29/2004	12/29/2004	0
<b>PHASE 3</b>			
Building D	8/1/2005	6/15/2005	45
Building C (Spec Ed & Home Ec)	8/15/2005	8/15/2005	
Building C (Classroom Wing)	12/20/2005	12/20/2005*	
Punchlist Completed		4/12/2006	
<b>Notice of Completion Recorded</b>		<b>4/28/2006</b>	
Explanations:			
Field renovations completed June 30, 2008.			

**PROJECT STATUS REPORT - BEAR RIVER AQUATICS CENTER**

Report Date	9/30/2009
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Original Project Cost	2,972,284
Revised Project Cost per bids	3,435,226
Revised Project/Arsenic Impacted Soil	3,492,226
Final Revised Budget	3,406,511

Synopsis of project activity for quarter
Please see attached facility report

Issues / Comments
Project bids were opened July 1, 2004

% of Project Completed	100.00%
% of Project Spent	96.89%

Original Completion Date	Fall 2005
Revised Completion Date	May, 2006
Actual / Projected Completion Date	
# of Day Ahead (Behind)	(60.00)

**Notice Of Completion Filed August 25, 2006**

Explanations:  
Received clearance from DTSC--Notice to Proceed Issued  
Project delayed due to late DTSC clearance

**PROJECT STATUS REPORT - BEAR RIVER PERFORMING ARTS BUILDING**

Report Date	9/30/2009
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Original Project Budget	4,520,044
Revised Project Budget per bids	5,292,730
Revised Project Budget/Lead Impacted Soil	6,135,730
Final Revised Budget	6,133,841

Synopsis of project activity for quarter Please see attached facility report
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Issues / Comments Mitigating lead soil is the additional \$593,000 to budget Increase soil mitigation to \$843,000
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% of Project Completed	99.90%
% of Project Spent	99.58%

Original Completion Date	Fall 2005
Revised Completion Date	July, 2006
Actual / Projected Completion Date	
# of Day Ahead (Behind)	(51.00)
<b>Notice Of Completion Filed August 25, 2006</b>	
Explanations: Rain delay=51 days	



**PROJECT STATUS REPORT - SIERRA FOOTHILL HIGH SCHOOL  
MODERNIZATION PROJECT**

Report Date	9/30/2009
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Original Project Budget	1,068,558
Revised Project Budget	2,333,336

Synopsis of project activity for quarter Please see attached facility report
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Issues / Comments Project scope expanded to include State Modernization Funding Modernization eligibility funding is \$1,233,194
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% of Project Completed	100.00%
% of Project Spent	99.00%

Original Completion Date	December 2005	
Revised Completion Date	February 2006	
Actual / Projected Completion Date	April 28, 2006	Notice of Completion
# of Day Ahead (Behind)	N/A	Recorded
Explanations:		