

**NEVADA JOINT UNION HIGH SCHOOL  
DISTRICT  
Bond Oversight Committee Regular Meeting  
November 8, 2007  
Nevada Union HS Multipurpose Room  
Adopted Minutes**

WALKING TOUR OF PROPOSED REMODEL OF NEVADA UNION  
MULTIPURPOSE-CAFETERIA MODERNIZATION PHASE 2C.

CALL TO ORDER: The meeting was called to order at 4:00 p.m.

MEMBERS PRESENT: Sue Cook Norrell  
Dottie Kelley  
Mike Bratton  
Bill Locker

DISTRICT BUSINESS  
DEPARTMENT: Paul Palmer  
Karen Suenram  
Ralf Swenson

PUBLIC COMMENTS: None

APPROVAL OF AGENDA: On motion by Norrell, seconded by Kelley, the  
Committee voted unanimously to approve  
agenda items.

APPROVAL OF AMENDED  
MINUTES: On motion by Kelley, seconded by Norrell, the  
Committee voted unanimously to approve the  
minutes of the August 9, 2007 Regular  
meeting.

REPORTS: Steve Wescoat from Perry-Smith LLP  
explained the Accountant's Report and  
Procedures handout and that the District is in  
compliance with procedures.

Reviewed handouts showing financial activity  
and status of the Modernization projects as of  
September 30, 2007.

DISCUSSION:

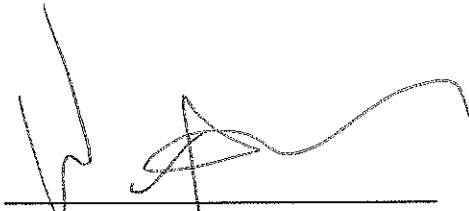
Group discussion was held regarding information reported.

NEXT MEETING:

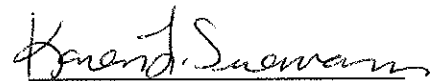
The next regularly scheduled meeting will be held Thursday, February 14, 2008 at 3:30 pm at the District Office Conference Room.

ADJOURNMENT

On motion by Kelley, seconded by Norrell, the committee voted to adjourn the meeting at 6 p.m.



Chairman



Clerk

# FACILITIES REPORT

October, 2007

## NEVADA UNION HIGH SCHOOL CAMPUS

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

### **Earthquake Safety Upgrades**

Progress includes:

- Seismic hardware installation is complete in all buildings.
- Roofing is complete at Bldgs. N and G.
- Total project is 99.5% completed.
- Approved change orders 7.49%

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

Progress includes:

- Planning is still underway with a target start date of December 3<sup>rd</sup>. Startup work will include floor tile abatement, demolition of the walls and floors as an effort to perform the noisiest work when the students are away on the Christmas break.
- Completed plans will be submitted to the Division of the State Architect on or about the first week of November.

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

- The concrete stairs to the lower fields are complete.
- Concrete retaining wall and walkway are complete.
- Chain link backstops and dugouts are complete.
- Reconfigured irrigation is complete.
- Ball diamond configuration is complete.

## BEAR RIVER HIGH SCHOOL CAMPUS

**BRHS Bond Project-**Funding sources: Bond proceeds, Developer fees, and Bear River Parks & Recreation Department.

### **The Performing Arts progress includes:**

- The project is 100% complete.

### **The Aquatic facility progress includes:**

- The total project is 100% complete.
- The swimming pool lighting is complete.

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

Progress includes:

- The portable restroom facility is accentually complete and in use.
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NEVADA UNION HIGH SCHOOL DISTRICT  
 BOND PROCEEDS EXPENDITURES  
 PER PROJECT BY BUDGET CATEGORY  
 2007-2008

DATE	VENDOR	DESCRIPTION	AMOUNT	YTD EXPENSES
<b>Bear River High School Aquatic Center:</b>				
<b>Other Construction Costs</b>				
7/27/2007	Mountain Electric	Deck Lighting Project	\$ 3,571.25	\$ 3,571.25
<b>TOTAL PROJECT COST FISCAL YEAR TO DATE</b>				<b>\$ 3,571.25</b>
<b>Bear River High School Performing Arts Building:</b>				
<b>Equipment</b>				
<b>Other Costs</b>				
<b>TOTAL PROJECT COST FISCAL YEAR TO DATE</b>				<b>\$ -</b>

**NEVADA UNION HIGH SCHOOL DISTRICT  
STATE MATCHING FUNDS EXPENDITURES  
PER PROJECT BY BUDGET CATEGORY  
2007-2008**

<b>DATE</b>	<b>VENDOR</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>YTD EXPENSES</b>
<b>Nevada Union High School :</b>				
<b>Modernization Project--Phase I (Softball Field Upgrades)</b>				
<b>Field Upgrades</b>				
9/28/2007	Nevada County Fence	Backstops and Dugouts	\$ 29,093.00	
9/7/2007	Nicholson, Thomas	Underground Utility Locator	\$ 385.00	
9/28/2007	D & D Plumbing	Drinking Fountains	\$ 3,961.71	
				\$ 33,439.71
<b>TOTAL PROJECT YEAR TO DATE</b>				<b>\$ 33,439.71</b>
<b>Nevada Union High School--Phase IIB (Siezmic Retrofit)</b>				
<b>Architect Services</b>				
8/31/2007	Deems Lewis McKinley	Architect Services	\$ 25,319.99	
8/31/2007	Deems Lewis McKinley	Architect Services	\$ 5,658.19	
9/14/2007	Deems Lewis McKinley	Architect Services	\$ 5,425.71	
9/14/2007	Deems Lewis McKinley	Architect Services	\$ 1,123.80	
				\$ 37,527.69
<b>Construction Contract</b>				
8/17/2007	Landmark Modernization Cont	Progress Payment	\$ 462,289.05	
8/17/2007	Bank of Sacramento	Retention to Escrow	\$ 51,365.45	
9/28/2007	Landmark Modernization Cont	Progress Payment	\$ 159,203.07	
9/28/2007	Bank of Sacramento	Retention to Escrow	\$ 17,689.23	
				\$ 690,546.80
<b>Inspector</b>				
9/14/2007	Myers, Curtis	DSA Inspector Services	\$ 5,232.50	
				\$ 5,232.50
<b>Consultants</b>				
8/3/2007	Entek, Inc.	Asbestos Consultants	\$ 681.00	
8/2/2007	Entek, Inc.	Asbestos Consultants	\$ 9,100.00	
				\$ 9,781.00
<b>Other Costs</b>				
9/7/2007	All Cal Mechanical		\$ 1,241.57	
				\$ 1,241.57
<b>TOTAL PROJECT YEAR TO DATE</b>				<b>\$ 744,329.56</b>

**NEVADA UNION HIGH SCHOOL DISTRICT  
STATE MATCHING FUNDS EXPENDITURES  
PER PROJECT BY BUDGET CATEGORY  
2007-2008**

**Nevada Union High School--Phase IIC (Cafeteria Project)**

**Architect Services**

8/31/2007	Deems Lewis & McKinley	Architect Fees	\$	36,044.42	
8/31/2007	Deems Lewis & McKinley	Architect Fees	\$	9,601.58	
9/21/2007	Deems Lewis & McKinley	Architect Fees	\$	45,645.60	
					\$ 91,291.60

**Consultants**

9/21/2007	Robin Jones	School Food Service Consultant	\$	465.84	
					\$ 465.84

**Other Costs**

8/24/2007	Andregg	Survey	\$	3,000.00	
					\$ 3,000.00

<b>TOTAL PROJECT COST FISCAL YEAR TO DATE</b>					<b>\$ 94,757.44</b>
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<b>TOTAL NU MOD PROJECT YEAR TO DATE</b>					<b>\$ 872,526.71</b>
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**PROJECT STATUS REPORT - SIERRA FOOTHILL HIGH SCHOOL  
MODERNIZATION PROJECT**

Report Date	9/30/2007
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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	<b>Notice of Completion</b>
# of Day Ahead (Behind)	N/A	<b>Recorded</b>
Explanations:		



## PROJECT STATUS REPORT - BEAR RIVER AQUATICS CENTER

Report Date	9/30/2007
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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

Synopsis of project activity for quarter Please see attached facility report
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Issues / Comments Project bids were opened July 1, 2004
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% of Project Completed	100.00%
% of Project Spent	96.61%

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	9/30/2007
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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

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	99.99% pending DSA closeout for 100%
% of Project Spent	98.54%

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 - NEVADA UNION MODERNIZATION PROJECT PHASE I**

Report Date	9/30/2007
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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
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Issues / Comments Phase 1 construction is completed Phase 2 construction is completed Phase 3 construction is completed
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% of Project Completed	99.99% pending DSA closeout
% of Project Spent	98.79%

	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:			

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

Report Date	9/30/2007
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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	96.21%

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 H.S. MOD PHASE IIB**

Report Date	9/30/2007
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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	99.50%
% of Project Spent	86.35%

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

BEAR RIVER HIGH SCHOOL PERFORMING ARTS CENTER  
YTD ACTUAL (9-30-07) 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	TOTAL EXPENSES	BALANCE OF BUDGET	% OF BUDGET SPENT
N/D	307,800	356,552	356,966	161,158	107,374	32,395	50,660	1,609	-	353,256	3,740	98.95%
Construction Contract	3,103,670	3,728,566	3,726,556			964,978	2,665,459	70,447		3,730,974	(4,369)	100.12%
Changes to contract (Green Room)		399,800	399,800				399,300			399,800		100.00%
Construction-related Change Orders 2.41%		92,071	99,582				99,582			99,582		100.00%
Soil-related Change Orders 1.3%		5,422	5,422				5,422			5,422		100.00%
Added Value Change Orders 1.67%		64,933	69,076				69,076			69,076		100.00%
Other Construction Costs	10,000	54	54							54	0	99.22%
Inspector	94,950	103,996	104,720			39,050	62,930	2,730		104,720		100.00%
Hazardous Materials removal/inspections	75,000	126,548	126,548			37,184				126,548	0	100.00%
Mitigate lead soil	250,000	843,000	841,111			798,717	4,901			841,111	(0)	100.00%
Site Survey	7,752											
Geotechnical / Geohazard	4,304	4,304	3,978							3,978	(0)	100.01%
Constructability review/estimates	10,000	13,864	13,864							13,864		100.00%
Consultants	5,000											
Construction Testing	42,750	42,750	42,600			2,751				42,553	47	99.89%
Labor Compliance (5 of 1%)	21,350	21,350	21,350			1,038	6,875	1,690		9,602	11,748	44.97%
Data / Technology	13,000	13,000	16,607			1,778	14,829	1,981		18,588	(1,981)	111.93%
Permits & Fees	31,305	31,305	24,891			24,891		5,716		30,605	(5,715)	122.96%
Sound & Lighting	253,000	253,000	253,000				266	187,101		187,101	65,699	73.95%
Misc	27,836	27,836	27,836				266	9,194		9,460	18,376	33.98%
Contingency	263,227	263,227	263,227							263,227	263,227	0.00%
Less contingency used		(247,508)									(247,508)	0.00%
Contingency Remaining		15,719									15,719	0.00%
	4,520,044	6,135,730	6,133,841	166,500	272,933	1,906,122	3,419,255	280,814		6,046,084	87,757	98.54%
<b>FUNDING SOURCES</b>												
BOND	4,235,132	4,266,132	4,312,116	166,500	235,500	1,107,405	2,802,311	(50,000)		4,262,116	50,000	100.16%
SALE OF BEAR RIVER EDUS-General			59,000							59,000		0.00%
STATE FUNDS												
DEVELOPER FEES - mitigate lead soil	250,000	843,000	841,111		37,493	798,717	4,901	280,814		641,111	(0)	99.79%
SALE OF BEAR RIVER EDUS- over bid	14,912	637,798	530,814				212,243	280,814		493,057	37,757	77.31%
SALE OF BEAR RIVER EDUS- green room	-	-	16,188				19,188			19,188		
DEVELOPER FEES - green room	4,520,044	399,800	380,814	166,500	272,933	1,906,122	3,419,255	280,814		6,046,084	87,757	98.54%

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 (9-30-07) 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	-	-	6,244	12,547	28,145	-	40,692	0	0.00%
Inspector (120 DAYS @ 50%)	27,000	25,080	-	-	-	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	5,789	2,823	-	16,172	0	100.00%
Misc	15,000	13,213	-	-	7,424	-	-	-	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	178,658	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 MODERNIZATION BUDGET PHASE I  
YTD ACTUALS (9-30-07) 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
MTD (includes plan reproductions)	740,000	837,640	863,191	123,191	521,096	171,835	85,663	109,046	(24,449)	33,440	863,191	0	97.25%
Construction Contract	6,775,000	6,775,000	6,775,000								6,938,486	292	100.00%
Changes to contract 2.41%	-	163,778	163,778								92,258	0	102.50%
Total revised contract	6,775,000	6,938,777	6,938,777	163,777		3,526,914	2,499,033	910,538	2,254		6,938,486	292	100.00%
Other Construction Costs	10,000	90,064	92,258	82,258	63,520	9,175	40,900	39,928			76,437	0	100.00%
Boiler Room Asbestos Removal	76,647	76,437	76,437	(210)		12,917	72,632	18,620			76,437	(0)	100.00%
Inspector	191,866	147,868	147,868	(43,988)		56,616	11,610	3,940			51,290	-	100.00%
HMS	98,327	51,290	51,290	(47,037)	10,113	25,628					4,910	-	100.00%
Site Survey	4,900	4,910	4,910	10	4,910	(5,810)					11,680	-	100.00%
Constructability/review/estimates	25,000	11,680	11,680	(13,320)	17,490		4,944	6,030			15,435	-	100.00%
Consultants	5,000	15,435	15,435	10,435	2,474	4,218	1,400	2,389			8,007	0	100.00%
Construction Testing	10,000	8,007	8,007	(1,993)		9,190	19,231	10,698			39,563	0	101.19%
Labor Compliance (.5 of 1%)	45,889	39,119	39,584	(6,297)	31,101	4,451	8,148	4,389			88,089	(0)	100.00%
Data / Technology	165,000	88,088	88,089	(76,911)		57,2693	33,048				605,741	(0)	100.00%
Interim Housing/relocation	456,000	605,741	605,741	149,741	41,226	8,961	1,519				51,705	(0)	100.00%
Permits & Fees	46,964	51,705	51,705	4,741		5,240					88,176	111,032	47.00%
Field Upgrade	200,000	187,621	199,208	(792)	1,167	9,051	20,335	3,677	49,496	33,440	34,230	0	142.11%
Misc / Moving	5,000	24,087	34,230	29,230									
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	27,766	33,440	9,117,086	111,324	104.06%

**FUNDING SOURCES**

BOND =	1,310,194	1,310,194	1,312,332	2,138	693,696	99,214	239,414	108,543	27,301	33,440	1,201,008	111,324	91.52%
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	6,248,625	58,819		3,666,553	2,523,253	58,819			6,248,625	0	100.00%
STATE (LABOR COMPLIANCE)	45,880	45,880	35,553	(10,327)	693,096	9,190	19,231	6,668	465	33,440	35,553	(0)	100.00%
	9,221,988	9,228,410	9,228,410	6,422	693,096	4,455,067	2,798,462	1,109,255	27,766	33,440	9,117,086	111,325	98.79%



NEVADA UNION HIGH SCHOOL MODERNIZATION BUDGET PHASE IIA  
YTD ACTUALS (9-30-07) vs. BUDGET

	ORIGINAL BUDGET	REVISED BUDGET	DIFFERENCE BETWEEN ORIGINAL AND REVISED BUDGET	2005-2006 EXPENSES	2006-2007 EXPENSES	2007-2008 EXPENSES	TOTAL PROJECT EXPENSES TO DATE	BALANCE OF REVISED BUDGET	% OF BUDGET 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	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	2,123	-	5,978	(0)	100.00%
Contingency	86,300	86,300	-	-	-	-	-	86,300	0.00%
Reduce Other Budget to Fund CO	-	(42,941)	(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	704,702	-	1,062,608	41,808	96.21%

**FUNDING SOURCES**

BOND =	1,284,394	952,733	(331,661)	357,906	553,019	-	910,925	41,808	95.61%
NON PROFIT CORP =	-	151,683	-	-	151,683	-	151,683	-	100.00%
STATE FUNDS =	-	-	-	-	-	-	-	-	0.00%
LOCAL (LABOR COMPLIANCE)	-	-	-	-	-	-	-	-	0.00%
	1,284,394	1,104,416	(331,661)	357,906	704,702	-	1,062,608	41,808	96.21%

NEVADA UNION HIGH SCHOOL MODERNIZATION BUDGET PHASE IIB  
YTD ACTUALS (9-30-07) vs. BUDGET

	ORIGINAL BUDGET	REVISED BUDGET	DIFFERENCE BETWEEN ORIGINAL AND REVISED BDGT	2006-2007 EXPENSES	2007-2008 EXPENSES	TOTAL PROJECT EXPENSES TO DATE	BALANCE OF REVISED BUDGET	% OF BDGT SPENT
DLM Architects	218,316	218,316	-	180,020	37,528	217,548	768	99.65%
Architect Expense Reimbursement	20,000	20,000	-	-	-	-	20,000	-
Construction Contract	1,711,231	857,000	(854,231)	-	-	-	-	-
Changes to contract	-	64,182	64,182	-	-	-	64,182	93.03%
Total revised contract	1,711,231	921,182	(790,049)	166,453	690,547	857,000	10,000	0.00%
Other Construction Costs	10,000	10,000	-	5,330	5,233	10,563	20,638	33.85%
Inspector	31,200	31,200	-	-	9,781	9,781	219	97.81%
Asbestos/Lead Abatement	10,000	10,000	-	3,427	-	3,427	6,573	34.27%
Consultants	10,000	10,000	-	838	-	838	4,162	16.76%
Construction Testing	5,000	5,000	-	-	-	-	4,285	0.00%
Labor Compliance (.5 of 1%)	12,500	4,285	(8,215)	-	-	-	-	-
Permits & Fees	12,906	12,906	-	12,906	-	12,906	-	100.00%
Miscellaneous	50,000	25,000	(25,000)	116	1,242	1,358	23,642	5.43%
Contingency	171,123	85,700	(85,423)	-	-	-	85,700	0.00%
Reduce Other Budget to Fund CO	-	(64,182)	(64,182)	-	-	-	(64,182)	0.00%
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)	369,090	744,330	1,113,420	175,987	86.35%

**FUNDING SOURCES**

BOND =	2,262,276	1,289,407		369,090	744,330	1,113,420	175,987	49.22%
NON PROFIT CORP =	-	-		-	-	-	-	0.00%
STATE FUNDS =	-	-		-	-	-	-	0.00%
LOCAL (LABOR COMPLIANCE)	2,262,276	1,289,407		369,090	744,330	1,113,420	175,987	86.35%

NEVADA UNION HIGH SCHOOL MODERNIZATION BUDGET PHASE IIC  
YTD ACTUALS (9-30-07) vs. BUDGET

	ORIGINAL BUDGET	REVISED BUDGET	DIFFERENCE BETWEEN ORIGINAL AND REVISED BDGT	2006-2007 EXPENSES	2007-2008 EXPENSES	TOTAL PROJECT EXPENSES TO DATE	BALANCE OF REVISED BUDGET	% OF BDGT SPENT
DLM Architects	481,589	481,589	-	33,728	91,292	125,020	356,569	25.96%
Architect Expense Reimbursement	30,000	30,000				-	30,000	
Construction Contract	4,535,988	4,535,988				-		
Changes to contract	-	-				-		
Total revised contract	4,535,988	4,535,988	-			-	4,535,988	0.00%
Other Construction Costs	50,000	50,000	-			-	50,000	0.00%
Inspector	83,200	83,200	-			-	83,200	0.00%
Asbestos/Lead Abatement	50,000	50,000	-			-	50,000	0.00%
Consultants	60,000	60,000	-		466	466	59,534	0.78%
Construction Testing	50,000	50,000	-			-	50,000	0.00%
Labor Compliance (.5 of 1%)	22,680	22,680	-			-	22,680	0.00%
Permits & Fees	50,000	50,000	-			-	50,000	0.00%
Miscellaneous	382,528	382,528	-	11	3,000	3,011	379,517	0.79%
Contingency	503,999	503,999				-	503,999	0.00%
Reduce Other Budget to Fund CO						-		
Less contingency used - construction						-		
Less contingency used - line items						-		
Total revised contingency	503,999	503,999	-			-	503,999	0.00%
	6,299,984	6,299,984	-	33,740	94,757	128,497	6,171,487	2.04%

**FUNDING SOURCES**

BOND =	3,705,807	3,705,807		33,740	94,757	128,497	3,577,310	3.47%
TRANSFER-SIERRA COLLEGE RD	831,488	831,488				-	831,488	0.00%
FLEX FUND LOAN (CSBA)	1,762,689	1,762,689				-	1,762,689	
STATE FUNDS =	-	-				-	-	0.00%
LOCAL (LABOR COMPLIANCE)	6,299,984	6,299,984		33,740	94,757	128,497	6,171,487	2.04%

NEVADA UNION HIGH SCHOOL MODERNIZATION BUDGET PHASE IIC  
YTD ACTUALS (9-30-07) vs. BUDGET

	ORIGINAL BUDGET	REVISED BUDGET	DIFFERENCE BETWEEN ORIGINAL AND REVISED BDGT	2006-2007 EXPENSES	2007-2008 EXPENSES	TOTAL PROJECT EXPENSES TO DATE	BALANCE OF REVISED BUDGET	% OF BDGT SPENT
DLM Architects	481,589	481,589	-	33,728	91,292	125,020	356,569	25.96%
Architect Expense Reimbursement	30,000	30,000	-			-	30,000	
Construction Contract	4,535,988	4,535,988	-			-		
Changes to contract	-	-	-			-		
Total revised contract	4,535,988	4,535,988	-			-	4,535,988	0.00%
Other Construction Costs	50,000	50,000	-			-	50,000	0.00%
Inspector	83,200	83,200	-			-	83,200	0.00%
Asbestos/Lead Abatement	50,000	50,000	-			-	50,000	0.00%
Consultants	60,000	60,000	-		466	466	59,534	0.78%
Construction Testing	50,000	50,000	-			-	50,000	0.00%
Labor Compliance (.5 of 1%)	22,680	22,680	-			-	22,680	0.00%
Permits & Fees	50,000	50,000	-			-	50,000	0.00%
Miscellaneous	382,528	382,528	-	11	3,000	3,011	379,517	0.79%
Contingency	503,999	503,999	-			-	503,999	0.00%
Reduce Other Budget to Fund CO	-	-	-			-	-	
Less contingency used - construction	-	-	-			-	-	
Less contingency used - line items	-	-	-			-	-	
Total revised contingency	503,999	503,999	-	33,740	94,757	128,497	503,999	0.00%
	6,299,984	6,299,984	-				6,171,487	2.04%

**FUNDING SOURCES**

BOND =	3,705,807	3,705,807		33,740	94,757	128,497	3,577,310	3.47%
TRANSFER-SIERRA COLLEGE RD	831,488	831,488				-	831,488	0.00%
FLEX FUND LOAN (CSBA)	1,762,689	1,762,689				-	1,762,689	0.00%
STATE FUNDS =	-	-				-	-	0.00%
LOCAL (LABOR COMPLIANCE)	6,299,984	6,299,984		33,740	94,757	128,497	6,171,487	2.04%

November 1, 2007

Ms. Karen Suenram  
Assistant Superintendent  
Nevada Joint Union High School District  
11645 Ridge Road  
Grass Valley, California 95945

Dear Ms. Suenram:

We are pleased to confirm our understanding of the nature and limitations of the services we are to provide to Nevada Joint Union High School District (the "District") and the Independent Citizens' Bond Oversight Committee for Measure A General Obligation Bonds (the "Committee").

This engagement is solely to assist the Committee in evaluating District management's assertions concerning the expenditure of Measure A General Obligation Bond funds. Our engagement to apply agreed-upon procedures will be performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified user of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.

By your signature below, you acknowledge that you are responsible for management decisions and functions. That responsibility includes designating qualified individuals with the necessary expertise to be responsible and accountable for overseeing all the services we perform as part of this engagement, as well as evaluating the adequacy and results of the services performed.

Our engagement will be designed to perform the following agreed-upon procedures:

- Compile a schedule of Bond fund proceeds, detailing Bond revenues, expenditures and balances remaining at June 30, 2007. Verify that Bond proceeds have been expended only on projects designated as Bond fund projects.
- Select a sample of 20 expenditures identified by the District as Bond expenditures incurred between July 1, 2006 and June 30, 2007. Verify that the expenditures represent valid expenditures, are properly charged to the location indicated, are properly coded as to the nature of the expenditure (account classification), and represent District improvements, not District salaries or administration.

Our engagement is limited in scope and will be confined to our agreed-upon procedures. We will not be conducting an audit or review of the financial statements of Nevada Joint Union High School District, therefore, we will not express an opinion or any other form of assurance on them.

At the end of our engagement, we will present the results of applying the agreed-upon procedures in the form of our findings in a report. Our accountant's report should be used only for the intent of the original users of this report. Using this report for anything other than the original intent of the agreed-upon procedures could mislead the readers. You must notify us if the original users of the report change.

Our engagement cannot be relied upon to disclose errors, irregularities, or illegal acts, including fraud or defalcations, that may exist. However, we will inform you of any such matters that come to our attention.

Our professional fees for these services will not exceed \$5,500. This fee estimate is based on anticipated cooperation from Nevada Joint Union High School District personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

If any dispute arises among the parties hereto, Nevada Joint Union High School District and Perry-Smith LLP agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

Nevada Joint Union High School District and Perry-Smith LLP both agree that any dispute over fees charged for professional services provided will be submitted for resolution by arbitration in accordance with the rules of the American Arbitration Association. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that, in the event of a dispute over fees, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead, we are accepting the use of arbitration for resolution. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional services arises, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified users of the report are added, we will require that they acknowledge in writing their responsibility for the sufficiency of procedures.

Very truly yours,

*Perry-Smith LLP*

**RESPONSE:**

The terms of this letter correctly set forth our understanding of the professional services to be provided by Perry-Smith LLP to Nevada Joint Union High School District.

By: Karen Suenram  
Title: Assist. Supt. - Bus.  
Date: 11/9/07