



# Centralia School District

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[www.cesd.us](http://www.cesd.us)

December 2, 2014

The Honorable Glenda Sanders  
Presiding Judge  
Orange County Superior Court  
700 Civic Center Drive West  
Santa Ana, CA 92701

Re: Centralia School District's Response to the 2013-14 Orange County Grand Jury Report,  
"School Bonds – The Untold Story of Assessed Values"

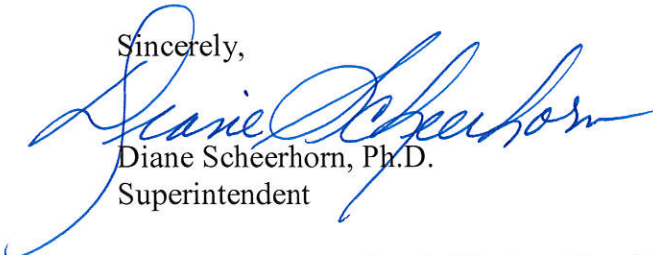
To the Honorable Glenda Sanders:

In accordance with California Penal Code section 933.05, the Orange County Grand Jury has requested that the Centralia School District ("District") respond to Recommendation 1 in the 2013-14 Orange County Grand Jury Report entitled, "School Bonds – The Untold Story of Assessed Values."

**Recommendation 1: All school districts in Orange County should include a clear explanation of the assumed future growth rate of assessed values in the bond election materials made available to voters for future bond issues. This explanation should reference the *relevant* historical assessed value data for the individual district. For instance, if the district is fundamentally built out, the historical assessed value data should not include years with significant development because that is not indicative of the district's current and future situation.**

The Centralia School District partially disagrees with this recommendation. The Centralia School District agrees that a clear explanation of the assumed future growth rate of assessed values in the bond election materials made available to voters is a good recommendation for school districts. The Centralia School District also agrees that the explanations should reference relevant historical assessed value data for the individual district. However, the Centralia School District cannot determine if there is a factual basis for the remainder of the recommendation.

Sincerely,

  
Diane Scheerhorn, Ph.D.  
Superintendent

  
Mark Schiel  
Assistant Superintendent, Business Services

Board of Trustees: Steve Harris • Lisa Jordan • Dennis Salts • Irv Trinkle  
District Superintendent: Diane Scheerhorn, Ph.D.