



Eastern Sierra Unified School District

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Don Clark, Ed.D.
Superintendent

Board of Trustees

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June 5, 2012

Stan Eller, Presiding Judge
Mono County Superior Court
PO Box 1037
Mammoth Lakes, CA 93546

Dear Judge Eller:

I apologize for not responding to the Grand Jury's Final Report on Cases #10-03 and #10-06. Until I received your letter dated May 24, 2012 I did not receive any request for a response.

With regards to the recommendations outlined in the Final Report here are my responses:

1. Public Availability of Documents

All of our financial reports are made available online prior to being approved by our Board of Trustees. Our website address is:

<http://easternsierra.ca.schoolwebpages.com/education/components/whatsnew/default.php?sectionid=1>

These reports were available to the public before this investigation and have remained available to the present day. By going to our website and going on to our Board Agendas a person can find all of our financial reports, agendas, minutes and other budget documents.

2. Budget Review Process

All recommendations have been completed. At the request of MCOE our district has taken back the function of conducting its own financial planning for over a year now.

3. Interviews

The Board has examined its own competencies, as well as those of its superintendent, for adequately planning the district's financial needs. The Board has concluded that it is competent to approve the

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recommendations presented to it by the superintendent. The Board also just completed an evaluation of the superintendent and unanimously voted him to be satisfactory in all areas of his job performance.

4. Review of ESUSD Monthly Meeting Minutes

Again, all documents, such as annual adopted budgets, interim budget documents and audit reports can be found on our website. This was true before this investigation and is still true.

Summary:

The Eastern Sierra Unified School District, like all school districts in California, continue to deal with the challenges presented to it by the State of California's budget, our local decline in tax revenues and the World economy in general. However, with that said we are more than meeting our financial obligations. We currently have a 20% reserve. Given our unique logistical challenges we are still providing our students with an outstanding education on a declining budget.

The current Superintendent of the Mono County Schools, Dr. Stacey Adler, has given our district "unqualified" financial rating for the past 2 years. These are tough times but because we have been willing and able to make tough decisions the Eastern Sierra Unified School District is in very good financial condition.

Sincerely,

A handwritten signature in cursive script that reads "Don Clark".

Don Clark, Superintendent