

**STEPHEN ROATCH ACCOUNTANCY CORPORATION**

Certified Public Accountants

V G

Stephen Roatch - President  
Habbas Nassar - Vice President

December 22, 2016

Management and Governing Board of  
Gravenstein Union School District  
3840 Twig Avenue  
Sebastopol, CA 95472

**Year 2 of 3-year contract**

This letter confirms that Gravenstein Union School District has requested our firm to perform only the audit services described in this letter, and has not requested our firm to provide any specific internal control review or fraud audit service. This letter also confirms our understanding of the terms and objectives of our audit engagement and the nature and limitations of the services we will provide.

We are pleased to confirm our understanding of the services we are to provide Gravenstein Union School District for the year ended June 30, 2017. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Gravenstein Union School District as of and for the year ended June 30, 2017. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Gravenstein Union School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Gravenstein Union School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis
2. Budgetary comparison information
3. Schedules of the proportionate share of the net pension liabilities
4. Schedules of contributions
5. Schedule of funding progress

We have also been engaged to report on supplementary information other than RSI that accompanies Gravenstein Union School District's financial statements. We will subject the supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole.

## **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2015-16 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting (K-12 Audit Guide)*, prescribed in the *California Code of Regulations*, Title 5, section 19810 and following, and will include tests of the accounting records of Gravenstein Union School District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Gravenstein Union School District's financial statements. Our report will be addressed to the Governing Board of Gravenstein Union School District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Gravenstein Union School District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

## **Audit Procedures - General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

### **Audit Procedures - General (Concluded)**

We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions, as applicable. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

### **Audit Procedures - Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures - Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform test of Gravenstein Union School District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Other Services**

We will also assist in preparing the financial statements and related notes, GASB 34 conversion entries, depreciation schedule, schedule of funding progress, schedules of the proportionate share of the net pension liabilities, schedules of contributions, and supplementary schedules and information (nonaudit services), as applicable, of Gravenstein Union School District's in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements.

### **Management Responsibilities (Concluded)**

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period; and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services (GASB 34 conversion entries, depreciation schedule, schedule of funding progress, schedules of the proportionate share of the net pension liabilities, schedules of contributions, and supplementary schedules and information, as applicable) we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and any other nonaudit services we provided and that you have reviewed and approved the financial statements and related notes and any other nonaudit services we provided prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

In accordance with Education Code 41020, audit reports will be filed with the County Superintendent of Schools, the California Department of Education, and the State Controller's Office by December 16<sup>th</sup> following the close of the fiscal year. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Stephen Roatch Accountancy Corporation and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State Controller's Office or its designee, Department of Education, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Stephen Roatch Accountancy Corporation personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State Controller's Office. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

Stephen Roatch, Certified Public Accountant (CPA) is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. We agree that our all-inclusive fee will be **\$14,300** for the fiscal year ended June 30, 2017. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. 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. An additional fee will be charged for attending meetings with the District's Board, if deemed appropriate.

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### **Engagement Administration, Fees, and Other (Concluded)**

Either party may terminate this agreement at any time for any reason, providing 30 days written notice is given to the other party. It is understood that payment shall be made for services rendered to the point of termination.

It is agreed that the District will withhold ten (10) percent of the audit fee until the State Controller certifies that the report conforms to the reporting provisions of the *2015-16 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting (K-12 Audit Guide)*.

In accordance with Education Code Section 14505, it is further agreed that the District will withhold fifty (50) percent of the audit fee for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to reporting provisions of the *2015-16 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting (K-12 Audit Guide)*.

The State Controller of California has required that all Districts and auditors contracting for multi-year engagements include a stipulation that the contract is null and void if the auditor is declared ineligible to perform LEA audits.

In the event that the GASB, FASB, AICPA, GAO, OMB, or the Education Audit Appeals Panel's Office issues additional standards or audit procedures that require additional work during the audit period, we will discuss these requirements with you before proceeding further. Before starting the additional work, we will prepare an estimate of the time necessary, as well as the fee for performing the additional work. Our fee for addressing the additional requirements will be our standard hourly rates for each person involved in the additional work.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our applicable hourly rates, for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

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In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate or incomplete information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

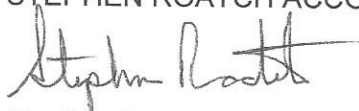
*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any subsequent peer review reports. We have attached a copy of our latest external peer review report of our firm for your consideration and files. We are very pleased to participate in this review program as continued evidence of our emphasis on providing Gravenstein Union School District, the highest quality audit.

This engagement letter is contractual in nature, and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We appreciate the opportunity to be of service to Gravenstein Union School District and believe this letter accurately summarizes the significant terms of our engagement. If, after full consideration, you agree that the foregoing terms shall govern this engagement, please sign this letter in the spaces provided and return the original signed letter to our office, keeping a fully-executed copy for your records.

Sincerely,

STEPHEN ROATCH ACCOUNTANCY CORPORATION



Stephen Roatch, Certified Public Accountant  
President

RESPONSE:

This letter correctly sets forth the understanding of Gravenstein Union School District.

**Management - Approved by:**

**Governing Board - Acknowledged by:**

Name: \_\_\_\_\_

\_\_\_\_\_

Title: \_\_\_\_\_

Board President  
\_\_\_\_\_

Date: \_\_\_\_\_

\_\_\_\_\_



**STEPHEN ROATCH ACCOUNTANCY CORPORATION**

Certified Public Accountants

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Stephen Roatch - President  
Habbas Nassar - Vice President

December 22, 2016

Management and Governing Board of  
Gravenstein Union School District  
3840 Twig Avenue  
Sebastopol, CA 95472

We are pleased to confirm our understanding of the services we are to provide Gravenstein Union School District for the fiscal year ending June 30, 2017. We will perform the required annual financial audit of the proceeds from the sale of the bonds and the required performance audit to ensure that the Measure M - Building Fund bond proceeds have been expended only on the specific projects listed in the ballot measure, in accordance with the compliance requirements of Section 1 of Article XIII A of the California Constitution.

**Financial Audit**

We will audit the financial statements of the Measure M - Building Fund of the Gravenstein Union School District as of and for the year ending June 30, 2017. The financial statements will present only the Measure M - Building Fund and will not purport to, and will not be intended to present fairly the financial position of the Gravenstein Union School District, as of June 30, 2017, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**Audit Objectives**

The objective of our audit is the expression of an opinion as to whether the Measure M - Building Fund financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Gravenstein Union School District and other procedures we consider necessary to enable us to express such an opinion. If our opinion on the financial statements is other than unmodified, we will fully discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose.

### **Audit Objectives (Concluded)**

If during our audit we become aware that Gravenstein Union School District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Audit Procedures - General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions, as applicable. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

### **Audit Procedures - Internal Controls**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures - Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform test of Gravenstein Union School District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Performance Audit**

We will prepare a performance audit of the Measure M - Building Fund bond proceeds of Gravenstein Union School District for the year ending June 30, 2017.

### **Objectives**

The purpose of the performance audit is to meet the Proposition 39 requirements for the Measure M - Building Fund bond proceeds to ensure compliance with Article XIII A Section 1 (b)(3)(a) and (b)(3)(C) of the California Constitution. This includes review of expenditures made from the bond proceeds to determine if the expenditures charged to the Measure M - Building Fund are documented, that bond funds were used only for the purposes of 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, review of expenditures made from the bond proceeds to determine if any of the bond funds were used to pay for teacher or administrative salaries, or any other school operating expenditures, and review of expenditures made from the bond proceeds to determine if the bond funds were spent only on projects identified in the ballot measure, that any discrepancies or weaknesses in internal controls are noted and recommendations for improvement are provided, and that the District's Governing Board and Citizen's Oversight Committee are provided with performance and financial audit reports as required under the requirements of the California Constitution and Proposition 39. The performance audit will be conducted in accordance with *Government Auditing Standards*.

### **Scope and Methodology**

Our procedures for the performance audit will be as follows:

- Procure a detail of the accounting for the expenditures of the Measure M - Building Fund bond proceeds.
- Review the detailed accounting of expenditures to determine if bond proceeds are being spent on administrative salaries or any other school operating expenses.
- Review expenditures charged against the bond proceeds and determine if they were spent only on projects identified in the ballot measure.

### **Management Responsibilities**

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the Measure M - Building Fund financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

### **Management Responsibilities (Concluded)**

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the Measure M - Building Fund financial statements and related notes (nonaudit services). You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

Whenever possible, we will attempt to use the District's personnel to assist in the preparation of schedules, analyses of accounts, and locating any documents selected by us for testing. This effort could substantially reduce our time requirements, facilitate the timely conclusion of the audit, and help you hold down audit fees.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

The audit documentation for this engagement is the property of Stephen Roatch Accountancy Corporation and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to third parties for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Stephen Roatch Accountancy Corporation personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the California Department of Education, the California State Controller, or during any pending board investigation, disciplinary action, or legal action involving the licensee or the licensee's firm.

**Engagement Administration, Fees, and Other (Concluded)**

Stephen Roatch, Certified Public Accountant (CPA) is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. We agree that our all-inclusive fee will be **\$3,800** for the financial and performance audits of Gravenstein Union School District's Measure M - Building Fund for the fiscal year ending June 30, 2017. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. 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. An additional fee will be charged for attending meetings with the District's Board, if deemed appropriate.

Either party may terminate this agreement at any time for any reason, providing 30 days written notice is given to the other party. It is understood that payment shall be made for services rendered to the point of termination.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our applicable hourly rates, for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate or incomplete information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

Management and Governing Board of  
Gravenstein Union School District  
December 22, 2016  
Page Seven of Seven

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. We have attached a copy of our latest external peer review report of our firm for your consideration and files. We are very pleased to participate in this review program as continued evidence of our emphasis on providing Gravenstein Union School District, the highest quality audit.

This engagement letter is contractual in nature, and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We appreciate the opportunity to be of service to Gravenstein Union School District and believe this letter accurately summarizes the significant terms of our engagement. If, after full consideration, you agree that the foregoing terms shall govern this engagement, please sign this letter in the spaces provided and return the original signed letter to our office, keeping a fully-executed copy for your records.

Sincerely,

STEPHEN ROATCH ACCOUNTANCY CORPORATION



Stephen Roatch, Certified Public Accountant  
President

RESPONSE:

This letter correctly sets forth the understanding of Gravenstein Union School District.

Approved by: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## Enrich vs. Traditional

Gravenstein Elementary **53%** students in Enrich! **46.9%** students in Traditional

Hillcrest Middle School **62%** students in Enrich! **38%** students in Traditional

Gravenstein Elementary **54.50%** Girls, **45.49%** Boys in Enrich! **43.11%** Girls, **56.89%** Boys in Traditional.

Hillcrest Middle School **53.90%** Girls, **46.10%** Boys in Enrich! **44.09%** Girls, **55.91%** Boys in Traditional.

Gravenstein Elementary **4.30 %** EL students in Enrich! **11.56%** EL students in Traditional

Hillcrest Middle School **2.60%** EL students in Enrich! **8.60%** EL students in Traditional

Gravenstein Elementary **5.88%** F/R Lunch students in Enrich! **31.55%** F/R Lunch students in Traditional

Hillcrest Middle School **4.61%** F/R Lunch students in Enrich! **26.88%** F/R Lunch students in Traditional

Gravenstein Elementary **16.47%** Hispanic Ethnicity in Enrich! **82.35%** Non-Hispanic Ethnicity in Enrich!

**25.21%** Hispanic Ethnicity in Traditional. **74.78%** Non-Hispanic Ethnicity in Traditional.

Hillcrest Middle School **10.50%** Hispanic Ethnicity in Enrich! **89.47%** Non-Hispanic in Enrich!

**22.58%** Hispanic Ethnicity in Traditional **77.41%** Non-Hispanic Ethnicity in Traditional.

Gravenstein Elementary **2.35%** Speech Students in Enrich! **6.27%** Speech Students in Traditional.

Hillcrest Middle School **1.31%** Speech Students in Enrich! **1.97%** Speech Students in Traditional.

Gravenstein Elementary Students with IEP's in L.Lab **8.30%** in Enrich! **91.66%** in Traditional.

Gravenstein Elementary Students w/o IEP's in L.Lab **22.22%** in Enrich! **77.78%** in Traditional.



## Hillcrest Teacher Retention 2011-2016

Blue = Current Hillcrest Staff

Name	Subjects	Years	
Allison Rich	6th ENRICH!	2011 - 2016	
Kelly Sporrer	8th ENRICH!	2011 - 2016	
Jackie Jex-Lewis	7, 8 Math	2011 - 2016	
John Collins	7th ENRICH!	2011 - 2016	
Dan Dexter	6th ENRICH!	2011 - 2016	
Linda Helton	6th Traditional	2011 - 2016	
Sergio Blanco	7, 8 Science	2011 - 2016	
Nick Pulley	Music	2011 - 2016	
Christopher Shore	8th ENRICH!	2011 - 2016	
Kassidy Fisher	Special Ed.	2011 - 2016	(on leave)
Kevin Parsons	Directed Studies	2011 - 2016	(both campuses)
David Cole	7, 8 History & LA	2013 - 2016	
George Sotiras	P.E.	2013 - 2016	
Libby Kinman	6th Traditional	2014 - 2016	
Matthew McDowell	P.E., Technology	2014 - 2016	
Linda Hillesheim	Spanish	2015 - 2016	
Chris Trusendi	TA	2016	
Bonnie Kelly	Special Ed.	2016	(long-term sub)
Kim Hawkins	Spanish	2016	
Julia Garson	7, 8 LA	2016	
Colleen Clements	7th ENRICH!	2016	
Katrina Latham	6th ENRICH!	2011-2016	

Still here ↑

No longer here ↓

No longer @ Hillcrest MS.

Carmen Molina	Spanish	2015 - 2016	(now at Grav.)
Bryant Moors	P.E.	2013 - 2015	
Kristin Nehasil	Spanish	2014 - 2016	
Jack Lagomarsino	Spanish	2013 - 2015	
Alex Newhouse	T.A.	2013 - 2015	
Lydia Shields	Math	2013 - 2015	
Vanessa Nordstrom	7, 8 LA	2011 - 2015	(now at Grav.)
Ryan Terschuren	P.E.	2012 - 2014	
Elizabeth Cosentino	Spanish	2013 - 2014	
Justin Pell	7, 8 History, LA	2011 - 2014	
Megan Gorman	7th ENRICH!	2012 - 2014	(now at Grav.)
Kate Qualls	7, 8 Math	2011 - 2014	
Andy Webber	P.E.	2012 - 2013	
Simon Lewis	P.E.	2011 - 2012	
Mayann Michalowski	7, 8 Math	2011 - 2012	
Jennifer Cihla	7, 8 Math	2011 - 2012	

At Gravensten:

In last 5 years...

- 7 Traditional teachers - left
- 5 Enrich! teachers - left

**Inter District Transfers**

**Gravenstein Elementary**

255 Total Inter District Students  
163 students in ENRICH! Program 63.92%  
92 students are Traditional Program 36.08%

**Hillcrest Middle School**

152 Total Inter District Students  
118 students in ENRICH! Program 77.63%  
34 students are Traditional Program 22.37%

# Gravenstein Elementary

3840 Twig Ave.

Sebastopol, CA 95472-575

(707) 823-7008

School Year 2016-2017

## Discipline Reason Counts

08/24/2016 Through 12/09/2016 - All Students

	Referrals	Suspensions	Total
Caused, Attempted, or Threatened Physical Injury to a Person	0	1	1
Inapprop. bus beh.	2	0	2
Used Force or Violence	0	1	1
Vulgar language	1	0	1

<b>Totals:</b>	<b>Referrals</b>	<b>Suspensions</b>	<b>Total</b>
	<b>3</b>	<b>2</b>	<b>5</b>

*All Traditional Students*

Print Date & Time  
12/14/16 11:44:23 AM

**Hillcrest Middle**  
725 Bloomfield Road  
Sebastopol, CA 95472-515  
(707) 823-7653

Attn: *Caroline*

School Year 2016-2017

**Discipline Reason Counts**  
08/24/2016 Through 12/09/2016 - All Students

	<i>F</i>	<i>Trach</i>	Referrals	Suspensions	Total
Aggressive behavior	1	3	4	0	4
Chewing gum	0	1	1	0	1
Defiance	0	1	1	0	1
Disrespectful	1	10	11	0	11
Disruptive in c/r	0	5	5	0	5
Harassment	2	4	6	0	6
Improper use of equi	0	4	4	0	4
Inapprop. bus beh.	0	1	1	0	1
Neg. comments/put do	2	0	2	0	2
Tardy	0	1	1	0	1
Throwing objects	1	0	1	0	1
Unauthorized area	0	6	6	0	6
Unsafe behavior	1	2	3	0	3
Vulgar language	3	0	3	0	3
	<b>11</b>	<b>38</b>			

Totals:

<b>Referrals</b>	<b>Suspensions</b>	<b>Total</b>
<b>49</b>	<b>0</b>	<b>49</b>

		Enrich!	Traditional		Speech E	Speech T		Speech E %	Speech T				
Gravenstein Elementary	480	255	225		6	16		2.35%	6.27%				
Hillcrest Middle School	245	152	93		2	3		1.31%	1.97%				
		Enrich!	Traditional										
Learning Lab/RTI Services	480	255	225		12	11			91.66%		8.30%		
Gravenstein Elementary													
					#Lab/No IEP	# in Traditional	# in Enrich!	Lab/IEP	% in Traditional	% in Enrich!			
					18	14	4		77.78%	22.22%			





Date \_\_\_\_\_ Gravenstein Elementary School \_\_\_\_\_ Hillcrest Middle School \_\_\_\_\_

Students Legal Name \_\_\_\_\_

First Middle Last

Date of Birth \_\_\_\_\_  Male  Female

**PRIMARY PARENT(S) OR GUARDIANS(S) WITH WHOM STUDENT RESIDES**

Primary Guardian Household: Father <input type="checkbox"/> Mother <input type="checkbox"/> Guardian <input type="checkbox"/> Stepparent <input type="checkbox"/>	Secondary Guardian Household: Father <input type="checkbox"/> Mother <input type="checkbox"/> Guardian <input type="checkbox"/> Stepparent <input type="checkbox"/>
Name _____ First Last	Name _____ First Last
Home Address _____ City Zip Code	Home Address _____ City Zip Code
District of Residence _____	District of Residence _____
Mailing Address If different _____	Mailing Address If different _____
Home Phone _____ Area Code and Number	Home Phone _____ Area Code and Number
Cell Phone _____ Area Code and Number	Cell Phone _____ Area Code and Number
Home Phone _____ Area Code and Number	Home Phone _____ Area Code and Number
Email _____	Email _____
Work Phone _____ Area Code and Number	Work Phone _____ Area Code and Number

**STUDENT'S ETHNIC CODE:** Primary \_\_\_\_\_ Secondary, if applicable \_\_\_\_\_

Select **up to two** ethnic group(s) with which the student most closely identifies. Write the number(s) on the line(s) above.

- |  |                  |                            |                                  |
|--|------------------|----------------------------|----------------------------------|
| 100 American Indian<br>or Alaskan Native | 204 Vietnamese   | 301 Hawaiian               | 400 Filipino                     |
| 201 Chinese                              | 205 Asian Indian | 302 Guamanian              | 500 Hispanic or Latino           |
| 202 Japanese                             | 206 Laotian      | 303 Samoan                 | 600 Black or<br>African American |
| 203 Korean                               | 207 Cambodian    | 304 Tahitian               | 700 White                        |
|  | 299 Other Asian  | 399 Other Pacific Islander |                                  |

**PARENT MILITARY DUTY:** Please select whether or not at least one parent/guardian of this student is active in the United States Armed Forces:  Yes  No Please list service branch: \_\_\_\_\_

**PARENT EDUCATION LEVEL:** Select the education level of the student's **most highly educated** parent or guardian.  
 Check **one**: Not a high school graduate  Some college  Graduate school/post graduate training   
 High school graduate  College Graduate  Declined to state or unknown



**HOME LANGUAGE SURVEY**

What language/dialect does your son/daughter most frequently speak at home? \_\_\_\_\_

What language/dialect did your son/daughter learn when he/she first began to talk? \_\_\_\_\_

What language/dialect do you most frequently speak to your child? \_\_\_\_\_

Has your child ever been given the CELDT Test (Calif English Language Development Test)?  Yes  No  Don't know

**RESIDENCE:** Please check the appropriate box - where your child/family are currently living. (Federally mandated)

In a single family permanent residence (house, apartment, condo, mobile home)  In a Motel/Hotel (09)

Doubled-up (sharing housing with other families/individuals due to economic hardship or loss) (11)

Unsheltered (car/campsite) (12)  In a shelter or transitional housing program (10)

Other (15) (please specify) \_\_\_\_\_

**OTHER STUDENT INFORMATION**

Student's Birthplace \_\_\_\_\_

City State Country

When did the student first attend **school in the United States?** \_\_\_\_\_

Month/Year Grade

When did the student first attend **school in California?** \_\_\_\_\_

Month/Year Grade

Previous School Attended \_\_\_\_\_

**ADDITIONAL ENROLLMENT/PLACEMENT INFORMATION:** Please answer all questions.

I certify that my son/daughter:

Check **one**.

Has never been enrolled in a special educational program

Was previously enrolled in a special program and is no longer enrolled

Is currently enrolled in a special program

My son/daughter has participated in the following special program(s): Mark the appropriate box for each.

Special Education Yes  No  Gifted & Talented Education Program Yes  No

Special Day Class (SDC) Yes  No  English Language Development (ELD) Yes  No

Resource Specialist Program (RSP) Yes  No  504 Plan Yes  No

Speech and Language Program Yes  No  Special health or medical needs Yes  No

Visually Impaired Program Yes  No  Other: specify \_\_\_\_\_

OTHER CHILDREN IN HOME	DATE OF BIRTH	OTHERS IN HOME	RELATIONSHIP

Does your child have any physical handicaps \_\_\_\_\_ Any convulsions or seizures? \_\_\_\_\_

Has your child any vision, hearing or speech problems? \_\_\_\_\_

Any serious illnesses or operations? \_\_\_\_\_ Medi-Cal Yes  No

Are parents separated? Yes  No  if so, may other parent pick up child at school? Yes  No

(If not, please supply school with supportive legal document).

Please state here if there are any problems or other matters you feel would be helpful to the teacher or principal regarding your child. (If you feel an immediate conference with the teacher is necessary, please indicate.)

\_\_\_\_\_  
PARENT/GUARDIAN SIGNATURE

\_\_\_\_\_  
DATE

**Please help us attain a good student/teacher match by answering the following questions as completely as possible. Use additional paper if necessary.  
Parent request for specific teachers cannot be accommodated.**

Please describe the education you want for your student.

Describe your student's strengths.

Describe your student's challenges.

Describe your student's extracurricular activities and interests.

Describe your student's general attendance pattern.

\*Please answer the next two questions if coming from another school:

Describe the ways your student's current school program is not meeting your student's needs.

Describe issues your student may have had with behavior in the current school setting.



# Application for Admission ENRICH! Creative Arts Magnet GATE Program

Jennifer Schwinn, Superintendent and Principal (Gravenstein)—(707) 823-5361 ([jschwinn@grav.k12.ca.us](mailto:jschwinn@grav.k12.ca.us)),  
Brad Carn, Principal, Hillcrest Middle School—(707) 823-7653 ([bcarn@grav.k12.ca.us](mailto:bcarn@grav.k12.ca.us))  
Gravenstein Union School District ([www.grav.k12.ca.us](http://www.grav.k12.ca.us))

School Year \_\_\_\_\_  
Grade Level \_\_\_\_\_

Date \_\_\_\_\_ Gravenstein Elementary School \_\_\_\_\_ Hillcrest Middle School \_\_\_\_\_

Students Legal Name \_\_\_\_\_  
First Middle Last

### PRIMARY PARENT(S) OR GUARDIANS(S) WITH WHOM STUDENT RESIDES

Primary Guardian Household: Father <input type="checkbox"/> Mother <input type="checkbox"/> Guardian <input type="checkbox"/> Stepparent <input type="checkbox"/>	Secondary Guardian Household: Father <input type="checkbox"/> Mother <input type="checkbox"/> Guardian <input type="checkbox"/> Stepparent <input type="checkbox"/>
Name _____ First Last	Name _____ First Last
Home Address _____ City Zip Code	Home Address _____ City Zip Code
District of Residence _____	District of Residence _____
Mailing Address If different _____	Mailing Address If different _____
Home Phone _____ Area Code and Number	Home Phone _____ Area Code and Number
Cell Phone _____ Area Code and Number	Cell Phone _____ Area Code and Number
Home Phone _____ Area Code and Number	Home Phone _____ Area Code and Number
Email _____	Email _____
Work Phone _____ Area Code and Number	Work Phone _____ Area Code and Number

### Criteria Considered for Admission to the ENRICH! Program

The student has:

- The ability to maintain self-control and resolve any behavior issues. Parents support district personnel in discipline decisions involving their child.
- Proficient or above at his/her grade level and ability to maintain the appropriate academic pace
- Interest in the creative arts
- A history of regular attendance
- The above criteria must be maintained for continued participation in the ENRICH! program.



**Please help us attain a good student/teacher match by answering the following questions as completely as possible. Use additional paper if necessary. Parent request for specific teachers cannot be accommodated.**

Please describe the education you want for your student.

Describe your student's strengths.

Describe your student's challenges.

Explain why you think the ENRICH! program will meet your student's needs.

Describe your student's extracurricular activities and interests.

Describe the ways your student's current school program is not meeting your student's needs.

Describe issues your student may have had with behavior in the current school setting.

Describe your student's general attendance pattern.



Please indicate any areas where your student is currently receiving or has previously received services.

special day class \_\_\_\_\_

resource specialist program \_\_\_\_\_

occupational therapy \_\_\_\_\_

speech and language \_\_\_\_\_

counseling \_\_\_\_\_

adaptive physical education \_\_\_\_\_

English as second language \_\_\_\_\_

Gifted and Talented Education \_\_\_\_\_

referral to student study team \_\_\_\_\_

Individual Educational Program I.E.P. \_\_\_\_\_

504 Plan \_\_\_\_\_

any other services needed \_\_\_\_\_

I, \_\_\_\_\_, hereby certify that I am the parent or legal guardian of the student named above, and that all the information given in this application is true to the best of my knowledge. I authorize the Gravenstein Union district to contact any previous school that my child has attended for additional information.

Signed \_\_\_\_\_ Date \_\_\_\_\_

**This application must be accompanied by the additional district enrollment forms, a copy of the student's most recent report card, and (if applicable) the most recent standardized test scores.**

*All Gravenstein District programs and activities are free from discrimination based on gender, sex, race, color, religion, ancestry, national origin, ethnic group identification, marital or parental status, physical or mental disability, sexual orientation or the perception of one or more of such characteristics.*

# Williams Settlement Quarterly Uniform Complaint Report - October 1, 2016 - December 31, 2016

Education Code §35186(d): A school district shall report summarized data on the nature and resolution of all complaints on a quarterly basis to the county superintendent of schools and the governing board of the school district. The summaries shall be publicly reported on a quarterly basis at a regularly scheduled meeting of the governing board of the school district. The report shall include the number of complaints by general subject area with the number of resolved and unresolved complaints. The complaints and written responses shall be available as public records.

\* Required

Name of District \*

Gravenstein Union School District

Name and Title of Person Reporting \*

Caroline Purtell, District Secretary

Phone Number \*

707-823-5361

Email Address \*

cpurtell@grav.k12.ca.us



INSTRUCTIONAL MATERIALS \*

**INSTRUCTIONAL MATERIALS**

- There were 0 complaints received during this quarter.
- YES, there were complaints, there were complaints resolved and/or there were complaints unresolved - please give detailed information below by listing each complaint and associated solution

**TEACHER VACANCY AND/OR MISASSIGNMENT \***

- There were 0 complaints received during this quarter
- YES, there were complaints, there were complaints resolved and/or there were complaints unresolved - please give detailed information below by listing each complaint and associated solution

**FACILITIES \***

- There were 0 complaints received during this quarter
- YES, there were complaints, there were complaints resolved and/or there were complaints unresolved - please give detailed information below by listing each complaint and associated solution

**CAHSEE Intensive Instruction and Services \***

- There were 0 complaints received during this quarter
- YES, there were complaints, there were complaints resolved/and or there were complaints unresolved - please give detailed information below by listing each complaint and associated solution

**INSTRUCTIONAL MATERIALS**

Complaint Details

Your answer

**TEACHER VACANCY AND/OR MISASSIGNMENT**

TEACHER UNION AND SUPERVISOR

Complaint Details

Your answer

FACILITIES

Complaint Details

Your answer

CAHSEE Intensive Instruction and Services

Complaint Details

Your answer

SUBMIT

Never submit passwords through Google Forms.

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# Update Guidesheets

## December 2016 Update Guidesheet

25.75

\*\*\*Note: Descriptions below identify revisions made in CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts should review the sample materials and modify their own policies accordingly.\*\*\*

### Access to District Records

(AR revised) Regulation updated to reflect NEW LAW (AB 2843, 2016) which prohibits disclosure of employees' personal cell phone numbers and birth dates, and NEW LAW (AB 2853, 2016) which authorizes the district, in response to a public records request, to post public records on its web site and refer the requesting member of the public to the location of the records on the web site. Regulation also revised to clarify access to documents containing names, salaries, and pension benefits of district employees and to records pertaining to claims and litigation against the district.

See AR 1340

### Bids

(BP/AR revised) Policy and regulation updated to move some material into new BP/AR 3311.1 - Uniform Public Construction Cost Accounting Procedures, AR 3311.2 - Lease-Leaseback Contracts, AR 3311.3 - Design-Build Contracts, and AR 3311.4 - Procurement of Technological Equipment. Regulation also revises section on "Award of Contract" to expand the exceptions to awarding contracts based on lowest responsible bidder to include lease-leaseback contracts, which are based on "best value" as defined.

See BP 3311

See AR 3311

### Uniform Public Construction Cost Accounting Procedures

(BP/AR added) New policy and regulation include material formerly in BP/AR 3311 - Bids pertaining to requirements of the Uniform Public Construction Cost Accounting Act (UPCCAA).

Policy also adds prohibition against splitting a project or purchase into smaller work orders in order to evade requirements for competitive bidding, and legal authority to suspend the UPCCAA bidding process for the replacement or repair of a school facility in cases of emergency. Regulation also clarifies the requirement to disseminate the bid notice to the district's list of contractors.

See BP 3311.1

See AR 3311.1

#### Lease-Leaseback Contracts

(AR added) New regulation includes material formerly in BP/AR 3311 - Bids pertaining to requirements for awarding lease-leaseback contracts. Material significantly revised to reflect NEW LAW (AB 2316, 2016) which no longer permits the selection of a lease-leaseback contractor without advertising, and instead requires districts to use a comprehensive "best value" selection process.

See AR 3311.2

#### Design-Build Contracts

(AR added) New regulation includes material formerly in BP/AR 3311 - Bids pertaining to requirements for awarding design-build contracts. Minor editorial changes made to clarify the process and more directly reflect law.

See AR 3311.3

#### Procurement of Technological Equipment

(AR added) New regulation includes material formerly in BP/AR 3311 - Bids pertaining to requirements for the "competitive negotiation" process authorized for procurement of computers, software, telecommunications equipment, microwave equipment, or other related electronic equipment and apparatus.

See AR 3311.4

#### Transportation Safety and Emergencies

(AR revised) Regulation updated to reflect NEW LAW (SB 1072, 2016) which (1) expands the required components of the transportation safety plan to include procedures to ensure that a student is not left unattended on the bus and procedures for designating an adult chaperone to accompany students on a student activity bus, and (2) requires installation of a child safety alert

system on school buses by the beginning of the 2018-19 school year. Regulation also reflects NEW LAW (AB 1785, 2016) which prohibits a bus driver from using any electronic wireless communications device while driving, except when the device is voice-operated and used in hands-free mode or with a function that requires only a single swipe or tap of the driver's finger. See AR 3543

### Nondiscrimination in Employment

(BP/AR revised) Policy and regulation updated to reflect NEW STATE REGULATIONS (Register 2015, No. 50), as renumbered, which specify certain requirements to be included in district policy or regulation and extend protections against discrimination to unpaid interns and volunteers. Policy also adds requirement to post the California Department of Fair Employment and Housing publication on workplace discrimination and harassment, and reflects NEW LAW (SB 1063, 2016) which prohibits the payment of different wage rates based on race or ethnicity and prohibits the use of prior salary history by itself to justify any disparity in compensation. Regulation reflects provisions of new state regulations regarding training of supervisors and dissemination of the district's nondiscrimination policy to all employees.

See BP 4030

See AR 4030

### Sexual Harassment

(BP/AR revised) Policy and regulation updated to reflect NEW STATE REGULATIONS (Register 2015, No. 50), as renumbered, which extend protections against sexual harassment to unpaid interns and volunteers, require districts to instruct supervisors to report complaints, and revise requirements pertaining to the training of supervisory employees.

See BP 4119.11/4219.11/4319.11

See AR 4119.11/4219.11/4319.11

### Student Wellness

(BP revised) Policy updated to reflect NEW FEDERAL REGULATIONS (81 Fed. Reg. 50151) which address the content of the wellness policy, assurance of stakeholder participation in the development and updates of the policy, and periodic assessment and disclosure of compliance. Policy also reflects NEW STATE LAW (SB 1169, 2016) which no longer requires posting of district policy on nutrition and physical activity within cafeterias/eating areas, but does require annually informing the public of the content and implementation of the policy.

See BP 5030

## District Residency

(AR revised) Policy updated to reflect NEW LAW (SB 1455, 2016) which establishes residency within the district for enrollment purposes to students whose parent/guardian is transferred or pending transfer into a military installation within district boundaries. Policy also reflects NEW LAW (AB 2537, 2016) which indefinitely extends district authority to grant Allen Bill transfers for students whose parent/guardian is employed within district boundaries for a minimum of 10 hours during the school week.

See AR 5111.1

## Involuntary Student Transfers

(BP added) New policy reflects NEW LAW (SB 1343, 2016) which authorizes districts to involuntarily transfer a student who has been convicted of a specified violent felony or a misdemeanor associated with possession of a firearm, whenever the student is enrolled at the same school as the victim of the crime for which he/she was convicted. In order to exercise this authority, the district is mandated to adopt policy with specified components and provide notice of the policy to parents/guardians as part of the annual parental notification.

See BP 5116.2

## Administering Medication and Monitoring Health Conditions

(BP/AR revised) Policy and regulation updated to delete requirements related to the administration of medication in cases of epileptic seizures, as Education Code 49414.7 repeals by its own terms on January 1, 2017, and to clarify that districts may continue to administer such medication under the general authority in state law. Policy and regulation also reflect NEW LAW (AB 1748, 2016) which authorizes districts to stock and administer medication in cases of opioid overdose. Regulation also revises definition of epinephrine auto-injector pursuant to NEW LAW (AB 1386, 2016).

See BP 5141.21

See AR 5141.21

## High School Graduation Requirements

(BP revised) Policy updated to reflect NEW LAW (AB 2306, 2016) which generally exempts from district-established graduation requirements any student who transfers into a district school from a juvenile court school after the second year of high school, unless it is determined that the student is reasonably able to complete the requirements in time to graduate by the end of his/her fourth year of high school.

See BP 6146.1

### Homework/Makeup Work

(BP revised; AR 6154 deleted) Policy updated for consistency with BP 5121 - Grades/Evaluation of Student Achievement and research on effective grading practices, as summarized in recent CSBA governance brief, including optional language providing for full credit to be given for makeup work satisfactorily completed within a reasonable time, regardless of whether the absence is due to an excused or unexcused absence. Policy also addresses guidelines for the assignment of homework, communication of homework expectations to students and parents/guardians, and resources to assist students in completing homework and developing good study habits. Regulation deleted and key concepts moved to BP.

See BP 6154

### Identification and Education Under Section 504

(BP/AR revised) Policy updated to add requirement to address the needs of students with disabilities in the district's local control and accountability plan. Regulation updated to reflect NEW FEDERAL REGULATIONS (81 Fed. Reg. 53203) which primarily revise definitions used in the Americans with Disabilities Act.

See BP 6164.6

See AR 6164.6

### Education for Juvenile Court School Students

(AR added) New regulation reflects educational rights of former juvenile court school students who transition into a district school, pursuant to NEW LAW (AB 2306, 2016). These include rights related to the immediate enrollment of such students, the immediate transfer of educational records, the transfer of coursework and credits, and exemption from district-established graduation requirements under certain conditions.

See AR 6173.3

### Board Training

(BB revised) Bylaw retitled and updated to address the purposes and importance of board training, recommended topics of training for new and first-term board members, and the district's process for selecting board training activities. The bylaw also reinforces the prohibition against a majority of the board members discussing district business of a specific nature while attending a

conference or similar public gathering.  
See BB 9240

### Meeting Conduct

(BB revised) Bylaw updated to reflect NEW LAW (AB 1787, 2016) which requires the board to provide a member of the public who uses a translator at least twice the allotted time to address the board during board meetings, unless simultaneous translation equipment is used. Bylaw also clarifies that the board may refer a member of the public to an appropriate complaint procedure, but cannot prohibit criticism of district employees, programs, or policies during a board meeting.  
See BB 9323

# Update Guidesheets

## December 2016 Special Release Update Guidesheet

26.00

\*\*\*Note: Descriptions below identify revisions made in CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Districts should review the sample materials and modify their own policies accordingly.\*\*\*

### Debt Issuance and Management

(BP added) New policy reflects NEW LAW (SB 1029, 2016) which mandates that boards adopt a debt management policy prior to issuing any debt, including, but not limited to, general obligation bonds, tax and revenue anticipation notes, and certificates of participation. Policy addresses the components mandated by law, including (1) the purposes for which the debt proceeds may be used; (2) the types of debt that may be issued; (3) the relationship of the debt to, and integration with, the district's capital improvement program or budget, if applicable; (4) policy goals related to the district's planning goals and objectives; and (5) internal control procedures to ensure that the proceeds of the proposed debt issuance will be directed to the intended use.

See BP 3470