

July 6, 2018

Mary Jane Burke, Superintendent
 Marin County Office of Education
 1111 Las Gallinas Avenue
 San Rafael, CA 94913

Dear Superintendent Burke:

The purpose of this letter is to provide the Marin County Office of Education and the Sausalito Marin City School District with an update regarding the progress made by the district in implementing the recommendations identified by the Fiscal Crisis and Management Assistance Team (FCMAT) in its April 2012 and August 2016 reports. At the conclusion of the 2016 report, the county office requested that the team review the district's progress in implementing the recommendations of both reports. FCMAT reviewed and verified the progress made in the 2012 and 2016 reports in the following areas:

Internal Controls	Board Policies and Administrative Regulations
Central Office and Administrative Functions	Financial Reporting
District Service Options from the County Office	Payroll
Position Control	Accounts Payable
Purchasing	Personnel
Qualified Zone Academy Bonds	Relationship with the Charter School
Charter School Oversight	Fiscal Support for the Charter School
Charter School Facilities	Leadership's Inadequate Support for District School
Transitional Kindergarten	

The FCMAT follow-up team for this update consisted of the following member:

Michelle Giacomini
 FCMAT Deputy Executive Officer
 Petaluma, CA

In writing its reports and letters, FCMAT uses the Associated Press Stylebook, a comprehensive guide to usage and accepted style that emphasizes conciseness and clarity. In addition, this guide emphasizes plain language, discourages the use of jargon and capitalizes relatively few terms.

FCMAT

Introduction

The FCMAT report dated April 10, 2012 included recommendations and specific follow-up items in numerous areas, and on March 15, 2016 the Marin County Office of Education and FCMAT entered into an agreement for a review of the district in the following areas:

- Budget Development Recommendations: Continue to seek legal counsel with expertise in charter school law to evaluate the supplemental funding and services provided by the district to the Willow Creek Academy (WCA) charter school.
- Review the district’s relationship with Willow Creek Academy and the impact to the district’s Bayside/MLK school site operations, for adherence to best practices and make recommendations for improvements, if any.
- Qualified Zone Academy Bonds (QZABs) Recommendations: Review the applicable lease costs associated with the space provided to WCA, if any.
- Personnel recommendations related to hiring practices.
- Evaluate the 2014-15 audit exception regarding the disallowance of the transitional kindergarten average daily attendance and determine the basis for the disallowed attendance, including an evaluation of where the transitional kindergartners were served and why they were served in this way.

While in the district in 2016, FCMAT found additional internal control issues in other areas of the district’s business office, which were either nonexistent or significantly lacking. These additional findings and recommendations were listed in the 2016 report. New issues were also found relating to no single-subject credentialed teachers instructing middle school students, transitional kindergarten not being offered, and relationship and financial issues between the Willow Creek Academy and the district. These additional recommendations contained in the 2016 report are listed as well.

The following chart summarizes the district’s progress throughout the reporting periods, beginning in 2012 and ending in May 2018:

Sausalito Marin City School District\Status of Recommendations

FCMAT’s Recommendation	History of Recommendation	2018 Implemented	2018 Partial Progress	2018 No Progress
Improve communication practices, identify measurable objectives and implement strategies to achieve those objectives.	2012-New Recommendation 2016-No Progress 2018-No Progress			X
Communicate to every employee the expectation of compliance with all policies and procedures, code of ethics and standards of conduct.	2012-New Recommendation 2016-No Progress 2018-Partial Progress		X	
Develop and implement ongoing employee fraud prevention training programs.	2012-New Recommendation 2016-No Progress 2018-Partial Progress		X	
Develop and implement fraud detection methods.	2012-New Recommendation 2016-No Progress 2018-No Progress			X
Review and follow up on any audit exceptions or management letter findings or recommendations, descriptions of corrective actions or plans to correct items.	2012-New Recommendation 2016-Partial Progress 2018-Partial Progress		X	

Ensure that employees are cross-trained in key areas of responsibility.	2012-New Recommendation 2016-Partial Progress 2018-Partial Progress		X
Develop desk manuals of employee duties; ensure that each employee includes step-by-step procedures for all assigned duties in their desk manual.	2012-New Recommendation 2016-No Progress 2018-No Progress		X
Create a policies and procedures manual for the business department.	2012-New Recommendation 2016-No Progress 2018-No Progress		X
Ensure that each employee understands their responsibility for records retention. Provide education and dedicated time, as needed, to ensure the district complies with the record retention requirements specified in Title 5, Sections 16020-16027.	2012-New Recommendation 2016-Partial Progress 2018-Partial Progress		X
Take immediate board action to update BP 3100 to comply with Governmental Accounting Standards Board (GASB) Statement No. 54.	2012-New Recommendation 2016-Implemented 2018-Implemented	X	
Update all board policies and administrative regulations by the end of the fiscal year. Consider using CSBA's Policy Audit Program and policy development workshop to facilitate this endeavor.	2012-New Recommendation 2016-Partial Progress 2018-Partial Progress		X
Develop and implement a protocol to ensure future required changes to board policies and administrative regulations are adopted by the district in a timely fashion.	2012-New Recommendation 2016-Partial Progress 2018-Partial Progress		X
Ensure that all board policies and administrative regulations are posted to its website.	2012-New Recommendation 2016-Partial Progress 2018-Partial Progress		X
Annually adopt and communicate board-approved budget goals and objectives.	2012-New Recommendation 2016-No Progress 2018-Partial Progress		X
Implement a set of board-approved guiding principles outlining the district's financial priorities for use in decision making.	2012-New Recommendation 2016-No Progress 2018-No Progress		X
Prepare a formal budget development calendar, including critical tasks, deadlines and the staff member assigned. Obtain annual approval of the calendar from the governing board.	2012-New Recommendation 2016-Partial Progress 2018-Partial Progress		X
Implement a budget development process that includes site administrators and department managers and holds them accountable to stay within their budget.	2012-New Recommendation 2016-No Progress 2018-Partial Progress		X
Prohibit other fund or restricted program encroachment without the express support of the district's executive leadership and the governing board.	2012-New Recommendation 2016-No Progress 2018-Partial Progress		X
Prohibit the inclusion of carryover balances during budget development.	2012-New Recommendation 2016-Partial Progress 2018-Implemented	X	
Ensure that the required public hearing regarding receipt of flexibility funding for the 2012-13 budget year and subsequent years is held prior to and independent of the annual public hearing for budget adoption, and that the explicit purposes for use of the Tier III funding is included in the board's agenda and minutes.	2012-New Recommendation 2016-Implemented 2018-Implemented (but is no longer applicable under the LCFF)	X	

Conduct budget study sessions for the governing board and all interested stakeholders during budget development and bring periodic updates to the board during the process.	2012-New Recommendation 2016-Partial Progress 2018-Partial Progress		X
Periodically assess its fiscal health to help ensure its viability.	2012-New Recommendation 2016-Partial Progress 2018-Partial Progress		X
Assess all requests for expenditures for goods and services not included in the current governing board-approved operating budget through a formal protocol using criteria such as annual goals, objectives, guiding principles, cost effectiveness, available resources, other district needs and performance expectations to ensure financial resources equitably support all district students.	2012-New Recommendation 2016-No Progress 2018-No Progress		X
Provide regular and frequent budget revisions to the governing board for approval.	2012-New Recommendation 2016-No Progress 2018-Implemented	X	
Consider online, read-only access to financial information by site administrators and department managers, training on budget monitoring techniques and preparation of budget transfers, electronic distribution of draft budget transfers to the business office, and a calendar of deadlines for budget revisions due to the business office.	2012-New Recommendation 2016-No Progress 2018-No Progress		X
Develop a multi-step plan, open to all stakeholders, to evaluate the advantages and disadvantages of different school site and district grade level configurations.	2012-New Recommendation 2016-No Progress 2018-No Progress		X
Consider commissioning a study to determine appropriate staffing levels for both certificated and classified employees.	2012-New Recommendation 2016-No Progress 2018-No Progress		X
Continue to seek legal counsel with expertise in the area of charter school law to evaluate the supplemental funding and services provided by the district to the WCA charter school.	2012-New Recommendation 2016-Implemented 2018-Partial Progress (Changed to partial progress because the district should continue working closely with specialized legal counsel for advice about the relationship between the district and WCA funding.)		X
Ensure that the board meeting calendar contains financial reporting deadlines to ensure compliance.	2012-New Recommendation 2016-Partial Progress 2018-Partial Progress		X
Survey the board regarding specific areas of interest or topics for which they would like additional explanation or training.	2012-New Recommendation 2016-No Progress 2018-Implemented	X	
Require all teachers to take daily attendance and ensure that clerical site staff retain and maintain records to substantiate excused student absences in accordance with AR 5113.	2012-New Recommendation 2016-Partial Progress 2018-Implemented	X	
Consider the financial pros and cons of engaging an independent auditor with Aeries software expertise to perform audit procedures and determine whether 2009-10 ADA as reported was reasonable.	2012-New Recommendation 2016-Partial Progress 2018-Implemented	X	
Record the special education funding in question as a liability until the outcome of the EAAP appeal is known.	2012-New Recommendation 2016-Partial Progress 2018-Implemented	X	

Immediately train site staff regarding their roles and responsibilities in providing accurate student attendance recordkeeping. Closely monitor attendance accounting and take appropriate disciplinary action with any employee who circumvents or deviates from the district's requirements.	2012-New Recommendation 2016-No Progress 2018-Implemented	X	
Present all adjustments resulting from the independent audit of the prior year's financial records to the governing board for approval as audit adjustments and report them in the Board Approved Operating Budget or Projected Year Totals column on the SACS interim financial reports, depending on the board's procedure for approving budget transfers.	2012-New Recommendation 2016-Partial Progress 2018-Implemented	X	
Incorporate adjustments to the cash flow worksheet in "Other Receipts/Non-Revenue" into the district's budget to the extent possible.	2012-New Recommendation 2016-No longer applicable 2018-Implemented (Cash flow worksheets are no longer required from the district because the county office of education prepares them.)	X	
Ensure that appropriate staff and the governing board observe the reporting requirements of GC 3547.5 once negotiations are complete.	2012-New Recommendation 2016-Implemented 2018-Implemented	X	
Revise Criteria and Standards Item S7A to include the necessary information for the district's OPEB obligation during its next reporting period.	2012-New Recommendation 2016-Implemented 2018-Implemented	X	
Review its processes for applying indirect costs and revise procedures beginning with fiscal year 2011-12 to ensure that all programs are charged the maximum allowable indirect cost rate.	2012-New Recommendation 2016-Partial Progress 2018-Partial Progress		X
Ensure that staff members responsible for the unaudited actuals report are knowledgeable regarding all the required forms so that accurate financial information is reported.	2012-New Recommendation 2016-Implemented 2018-Implemented	X	
Balance the Form CAT with the amounts reported in the district's general ledger.	2012-New Recommendation 2016-Implemented 2018-Implemented	X	
Report a reserve for the revolving cash account in the ending fund balance as required by the California School Accounting Manual, Procedure 210.	2012-New Recommendation 2016-Implemented 2018-Implemented	X	
Consider contracting with an individual knowledgeable in school accounting to perform routine and backlogged tasks and to train current employees to perform these tasks.	2012-New Recommendation 2016-No longer applicable 2018-Implemented (The current CBO is adequately trained and capable of performing accounting tasks.)	X	
Determine whether it would be more beneficial and cost effective to hire personnel instead of contracting with the county office or independent contractors for services for the 2012-13 fiscal year.	2012-New Recommendation 2016-Implemented 2018-Implemented	X	
Encourage the continued mentoring relationship between the county office and the district's business manager.	2012-New Recommendation 2016-Implemented 2018-Implemented	X	
Implement payroll procedures that will provide a sound internal control structure.	2012-New Recommendation 2016-Partial Progress 2018-Partial Progress		X

Revise job descriptions as necessary among district office staff to accommodate revised payroll procedures.	2012-New Recommendation 2016-Partial Progress 2018-Partial Progress	X	
Establish firm payroll submission deadlines as well as what constitutes a complete employee timesheet submission. Ensure that employees are notified in writing of these deadlines and requirements and hold both the employer responsible for enforcing the policy and the employee violating the policy accountable for following them.	2012-New Recommendation 2016-Implemented 2018-Implemented	X	
Establish an individual payroll file for each employee.	2012-New Recommendation 2016-Partial Progress 2018-Implemented	X	
Continue efforts to provide more accurate vacation/personal/sick leave information on employee paychecks.	2012-New Recommendation 2016-Implemented 2018-Implemented	X	
Take immediate steps to fully implement the QSS position control module, including the use of an outside consultant for the initial system setup to lessen the burden on district office staff.	2012-New Recommendation 2016-Partial Progress 2018-No Progress (The QSS position control module has not been implemented)		X
Revise job descriptions of district office staff as necessary to ensure that adequate internal controls are established for maintenance of the position control system.	2012-New Recommendation 2016-Partial Progress 2018-No Progress (Although discussions have occurred, no progress has been made in this area)		X
Ensure that one person does not have the ability to access both the demographic and payroll screens of employees in the position control module.	2012-New Recommendation 2016-Partial Progress 2018-No Progress (Although discussions have occurred, no progress has been made in this area)		X
Review the change of status form to determine whether pre-numbered sections are applicable to each situation.	2012-New Recommendation 2016-Partial Progress 2018-No Progress (Although discussions have occurred, no progress has been made in this area)		X
Include a check box or signature line reflecting verification of board approval if required for the personnel action on the change of status form.	2012-New Recommendation 2016-Partial Progress 2018-No Progress		X
Establish the steps listed in the 2012 report to process the district's position control transactions.	2012-New Recommendation 2016-Partial Progress 2018-No Progress (Although discussions have occurred, no progress has been made in this area)		X
Institute procedures for updating position control for each financial reporting period, including procedures to properly roll position control from one fiscal year to another.	2012-New Recommendation 2016-Implemented 2018-Implemented	X	
Implement the procedures outlined in the 2012 report regarding accounts payable transactions to provide a sound internal control structure.	2012-New Recommendation 2016-Partial Progress 2018-Partial Progress	X	

Implement the procedures outlined in the 2012 report regarding changes to vendor information and ensure that no employee has access to the QSS screens necessary to set up/change vendor demographic information and process vendor payments.	2012-New Recommendation 2016-No Progress 2018-No Progress		X
Revise job descriptions as necessary among district office staff to accommodate the changes in procedures.	2012-New Recommendation 2016-Partial Progress 2018-Partial Progress		X
Provide the assistant to the business manager with outside training to assist with the assigned accounting duties and hold the employee responsible for completing the assigned duties correctly.	2012-New Recommendation 2016-Partial Progress 2018-Implemented	X	
Take immediate steps to construct separate travel request and reimbursement forms that more closely meet its needs.	2012-New Recommendation 2016-Partial Progress 2018-Partial Progress		X
Establish meal and mileage rates for use in employee travel.	2012-New Recommendation 2016-Partial Progress 2018-Partial Progress		X
Implement the procedures outlined in the 2012 report regarding travel expenditures.	2012-New Recommendation 2016-Partial Progress 2018-Partial Progress		X
Implement the procedures outlined in the 2012 report regarding revolving account transactions.	2012-New Recommendation 2016-Partial Progress 2018-Partial Progress		X
Implement the procedures outlined in the 2012 report with regard to purchase orders.	2012-New Recommendation 2016-Partial Progress 2018-Partial Progress		X
Provide extensive training for all employees involved in purchasing if the on-line QSS purchase order system is implemented.	2012-New Recommendation 2016-No Progress 2018-No Progress		X
Utilize open purchase orders for ongoing purchases of inexpensive items from the same vendor. Issue the open purchase orders quarterly in compliance with BP 3300.	2012-New Recommendation 2016-No Progress 2018-Partial Progress		X
Consult with legal counsel regarding its July 2011 award of its contract for the food service program.	2012-New Recommendation 2016-Partial Progress 2018-No Progress (Although discussions have occurred, no progress has been made in this area)		X
Immediately contact legal counsel with questions regarding bidding.	2012-New Recommendation 2016-Partial Progress 2018-Implemented	X	
Seek competitive bids on public works projects over \$15,000 and equipment, materials or supplies to be furnished, sold or leased in excess of \$81,000 for 2012 (\$87,800 for 2016; \$90,200 for 2018).	2012-New Recommendation 2016-Partial Progress 2018-Implemented	X	
Meet with legal counsel to obtain a complete set of competitive bidding documents.	2012-New Recommendation 2016-Partial Progress 2018-Implemented	X	
Provide the business manager with additional training in bidding requirements and procedures.	2012-New Recommendation 2016-Partial Progress 2018-Implemented	X	

Establish a policy requiring three quotes to be obtained when items exceed a specified amount.	2012-New Recommendation 2016-Partial Progress 2018-Implemented	X	
Issue district credit cards in both the individual's name and the district's name.	2012-New Recommendation 2016-Partial Progress 2018-Implemented	X	
Establish reasonable credit limits on each credit card.	2012-New Recommendation 2016-Implemented 2018-Implemented	X	
Ensure that each person issued a credit card signs a usage agreement that provides specifics of the credit card program.	2012-New Recommendation 2016-No Progress 2018-Implemented	X	
Require a purchase order for all purchases of goods and services via credit card, with the exception of some travel expenses.	2012-New Recommendation 2016-No Progress 2018-Implemented	X	
Obtain the equipment listings from its independent contractor and director of maintenance and operations to verify completion of the equipment inventory.	2012-New Recommendation 2016-No Progress 2018-No Progress		X
If the inventory is incomplete, consider changing vendors to perform a complete equipment inventory and provide the district with procedures to maintain an inventory system.	2012-New Recommendation 2016-No Progress 2018-No Progress		X
Implement the procedures outlined in the 2012 report for employee recruitment / selection.	2012-New Recommendation 2016-Partial Progress 2018-No Progress		X
Submit the certificated and classified employment application forms to legal counsel for evaluation.	2012-New Recommendation 2016-Partial Progress 2018-No Progress (Although discussions have occurred, no progress has been made in this area)		X
Adopt standardized forms for use in the employee selection process.	2012-New Recommendation 2016-Partial Progress 2018-Partial Progress		X
Consider obtaining the book entitled "Adverse Impact and Test Validation: A Practitioner's Guide to Valid and Defensible Employment Testing," 2nd Edition by Dan Biddle, which provides specific instructions for meeting selection requirements.	2012-New Recommendation 2016-Partial Progress 2018-Implemented	X	
Provide annual notice to each employee to confirm their vacation and personal necessity/sick leave balances.	2012-New Recommendation 2016-Partial Progress 2018-Implemented	X	
Implement the procedures in the 2012 report for employee resignations and retirements.	2012-New Recommendation 2016-Partial Progress 2018-Partial Progress		X
Provide explicit direction to any employee releasing employment information that this violates district procedure and take any necessary disciplinary action should this reoccur.	2012-New Recommendation 2016-Implemented 2018-Implemented	X	
Purchase locking, fireproof cabinets for personnel files, and review each employee's files for completeness.	2012-New Recommendation 2016-Implemented 2018-Implemented	X	

Consider an independent consultant arrangement to assist with the review and cleanup of employee personnel files.	2012-New Recommendation 2016-Implemented 2018-Implemented	X	
Implement a calendaring system in the Personnel Department to track the deadlines for employee evaluations.	2012-New Recommendation 2016-No Progress 2018-No Progress		X
Provide sites/departments with notifications from the Personnel Department regarding deadlines for employee evaluations, and track compliance with the evaluation deadlines.	2012-New Recommendation 2016-No Progress 2018-No Progress		X
Provide district administrators/department heads with training in documenting employee performance.	2012-New Recommendation 2016-No Progress 2018-No Progress		X
Send personnel staff members to training conducted by CODESP and/or CPS on a variety of pertinent subjects.	2012-New Recommendation 2016-Partial Progress 2018-Partial Progress		X
Perform annual and periodic duties to ensure compliance with state and federal regulations.	2012-New Recommendation 2016-Partial Progress 2018-Partial Progress		X
Ensure that the required current state and federal legal employment notices are posted in staff lounges.	2012-New Recommendation 2016-Partial Progress 2018-Implemented	X	
Work with legal counsel in the event of personnel layoffs for guidance on timelines, board agenda items, notices, hearings and any other necessary procedures.	2012-New Recommendation 2016-Implemented 2018-Implemented	X	
Seek advice from legal counsel regarding dismissal or progressive discipline action against an employee.	2012-New Recommendation 2016-Implemented 2018-Implemented	X	
Review all the FCMAT Personnel Standards to help develop best practices for personnel operations.	2012-New Recommendation 2016-Implemented 2018-Implemented	X	
Provide subject matter instruction for middle school students. Realign funding priorities as needed to ensure that this occurs.	2012-Not Reported 2016-New Recommendation 2018-Implemented	X	
Review the instructional and program needs for its students and adjust staffing accordingly.	2012-Not Reported 2016-New Recommendation 2018-Implemented	X	
Ensure that properly credentialed teachers are providing all subject area instruction, including physical education.	2012-Not Reported 2016-New Recommendation 2018-Partial Progress		X
Consider reconfiguring staffing to align with the number of students being served.	2012-Not Reported 2016-New Recommendation 2018-Implemented	X	
Review the need for both a superintendent and a principal; consider combining these roles in one position.	2012-Not Reported 2016-New Recommendation 2018-Implemented	X	
Depending on the leadership structure, review the need for other positions such as director of facilities and assistant principal.	2012-Not Reported 2016-New Recommendation 2018-Partial Progress		X
Conduct a salary study of its management positions to ensure equity both within the district and with comparable districts.	2012-Not Reported 2016-New Recommendation 2018-No Progress		X

Consider using any salary savings to staff part-time teaching positions to provide targeted student intervention, core instruction in math and science, and/ or enrichment classes in areas such as art, music, and technology.	2012-Not Reported 2016-New Recommendation 2018-No Progress		X
Review confidential employees' work responsibilities to ensure they meet Government Code Section 3540.1 requirements.	2012-Not Reported 2016-New Recommendation 2018-No Progress		X
Revise its confidential employee job descriptions (and classifications) as needed.	2012-Not Reported 2016-New Recommendation 2018-No Progress		X
Review grant proposals and implementation details to ensure that services align with the district's goals and follow board policy.	2012-Not Reported 2016-New Recommendation 2018-No Progress		X
Create school schedules that prioritize core instructional programs that maximize student learning and comply with the CBA. Ensure that convenience for grant programs is secondary to these priorities.	2012-Not Reported 2016-New Recommendation 2018-Implemented	X	
Ensure that all volunteers, and employees in grant-funded positions, follow board policies and administrative regulations.	2012-Not Reported 2016-New Recommendation 2018-No Progress		X
Ensure that a comprehensive written agreement between each granting organization and the district is prepared, approved by the board, and includes certification that grant program employees and/or volunteers have completed all applicable clearances.	2012-Not Reported 2016-New Recommendation 2018-Partial Progress		X
Develop a five-year facilities master plan that incorporates demographics, student enrollment, facility capacity, capital improvements and funding methodologies to support student housing needs.	2012-New Recommendation 2016-No Progress 2018-Partial Progress		x
Review the applicable lease costs associated with the space provided to WCA, if any, each fiscal year with data derived from the annual independent auditor's report.	2012-New Recommendation 2016-No Progress 2018-Partial Progress		X
Recognize that the district's governing board's primary responsibility is to the students enrolled in the district's Bayside Martin Luther King, Jr. Academy.	2012-Not Reported 2016-New Recommendation 2018-No Progress		X
Honor the commitments made in board bylaws and policies.	2012-Not Reported 2016-New Recommendation 2018-No Progress		X
Abide by charter school documents and the law's intent. Specifically, by treating WCA and the district as independent legal entities and recognizing that its relationship with WCA is that of a charter school authorizer.	2012-Not Reported 2016-New Recommendation 2018-Partial Progress		X
Establish a formal charter school oversight review process consistent with the requirements in the California Education Code. Ensure that the process gives the governing board the ability to evaluate whether the charter is complying with the terms of its charter, the MOU, and all applicable state and federal laws.	2012-Not Reported 2016-New Recommendation 2018-Partial Progress		X
Revise the current MOU to correct inconsistencies with requirements in the California Education Code and Title 5, California Code of Regulations.	2012-Not Reported 2016-New Recommendation 2018-Partial Progress		X

Be specific about the form and frequency of oversight practices; ensure that expectations are clearly defined in policy and/or the MOU.	2012-Not Reported 2016-New Recommendation 2018-Partial Progress		X
Routinely monitor WCA's student recruitment, issues related to racial and ethnic balance, and implementation of other items in the charter petition to ensure compliance.	2012-Not Reported 2016-New Recommendation 2018-No Progress		X
Initiate a comprehensive review of WCA's enrollment practices that have led to the significant demographic differences between the charter school and the district school(s), including differences in race and ethnicity, and socioeconomic levels.	2012-Not Reported 2016-New Recommendation 2018-No Progress		X
Immediately require the charter school to cease refusing enrollment to special needs students so that it is no longer violating the terms of the charter, the MOU, and state and federal laws.	2012-Not Reported 2016-New Recommendation 2018-Implemented	X	
Begin a comprehensive review of the charter school's enrollment practices, particularly those that violate the charter, the MOU, and state and federal laws regarding students with disabilities.	2012-Not Reported 2016-New Recommendation 2018-Implemented	X	
Ensure that the total percentage of WCA students allowed because of the enrollment priority for children of a charter school's founders, teachers and staff is small.	2012-Not Reported 2016-New Recommendation 2018-No Progress		X
Ensure that WCA's charter petition and its website provide the same information regarding admission priority order and classifications.	2012-Not Reported 2016-New Recommendation 2018-Implemented	X	
Ensure that the charter school develops a systematic tracking system, with improved follow-up and notes, to record why families of students granted admission to WCA through the lottery are not enrolling their students. Ensure that the charter school contacts for a second time any families that do not initially respond to an offer of admission.	2012-Not Reported 2016-New Recommendation 2018-No Progress		X
Ensure that all students have equal access to WCA, regardless of race, ethnicity, socio-economic level, or disability.	2012-Not Reported 2016-New Recommendation 2018-No Progress		X
Examine its MOU with WCA and consider a revision to make it consistent with the spirit, intent, and letter of the law regarding the fair and appropriate fiscal and practical relationship that should exist between a chartering authority and a charter school. Specifically, the district should revise the following items: Various excess revenue sharing formulas General fund contribution to special education (en-croachment) Facility and grounds maintenance, and utilities Arrangement affected by the number of in-district and out-of-district students	2012-Not Reported 2016-New Recommendation 2018-Partial Progress		X
Fully use the standardized account code structure and other well-documented internal allocation methods to assign costs in a manner that facilitates calculation of the computations and formulas established in the MOU.	2012-Not Reported 2016-New Recommendation 2018-Implemented	X	
Ensure that its budget presentations and materials are clear and concise about its total resources before and after resources are provided to WCA so that this information is clear to all parties.	2012-Not Reported 2016-New Recommendation 2018-Partial Progress		X

Faithfully implement the provisions of the MOU, even when they are not favorable to WCA.	2012-Not Reported 2016-New Recommendation 2018-Partial Progress		X
Provide the public and all interested parties an opportunity to hear and give input on the financial arrangements between the district and WCA.	2012-Not Reported 2016-New Recommendation 2018-No Progress		X
Establish a clear separation between the operational and fiscal structures of the agreement for facilities and the purchasing, administrative and other services it provides to the charter school, in accordance with Proposition 39, Title 5 Section 11969.9 and California Education Code Section 47613(d).	2012-Not Reported 2016-New Recommendation 2018-Partial Progress		X
Adhere to the provisions of California Education Code Section 47605(b) that require it to hold a public hearing about the provisions of the charter within 30 days after receiving a petition.	2012-Not Reported 2016-New Recommendation 2018-Implemented	X	
Examine the current MOU and, in addition to the recommendations above, revise it to be consistent with the spirit, intent, and letter of the law as it relates to providing fair and appropriate facilities. Specifically, revise the MOU terms for facility use, including annual modifications that satisfy the requirements found in Section 11969 of Title 5 Regulations.	2012-Not Reported 2016-New Recommendation 2018-Partial Progress		X
Re-evaluate the facility use provisions annually in a public setting to ensure complete openness to the district's stakeholders. The evaluation should include the effect on students at Bayside MLK.	2012-Not Reported 2016-New Recommendation 2018-No Progress		X
Use the LCAP process and the professional knowledge of staff to determine the needs of students at Bayside MLK and an adequate level of funding to meet those needs.	2012-Not Reported 2016-New Recommendation 2018-Partial Progress		X
Allocate its resources to meet the identified needs, acknowledging that some priorities may have to be established if funds are insufficient. This allocation should be done before any excess funds or unreimbursed services are given to WCA. Under no condition should funds be diverted from Bayside MLK to WCA without informing Bayside MLK stakeholders of the negative consequences to the students at their school.	2012-Not Reported 2016-New Recommendation 2018-Partial Progress		X
Offer a district-operated TK program in compliance with state law and consistent with its own school calendar, instructional days, and other operations.	2012-Not Reported 2016-New Recommendation 2018-Implemented	X	

Summary

The district implemented 53 recommendations, 48 are in progress, and no progress has been made on 39 because the district is determining next steps and specific discussions, or planning has yet to begin on some items. As in any district, continued emphasis is needed in all the above identified areas since all affect the students.

FCMAT would like to thank the county office for requesting this follow-up study and for the district and charter school for their open communication and time. We trust that the results will help further assist the direction, improvement, efficiency and education of students in the Sausalito Marin City School District.

Sincerely,

A handwritten signature in black ink that reads "Michelle Giacomini". The signature is written in a cursive, flowing style.

Michelle Giacomini

Deputy Executive Officer, FCMAT