

**SAUSALITO MARIN CITY SCHOOL DISTRICT
BOARD OF TRUSTEES REGULAR MEETING AGENDA**

BOARD OF TRUSTEES

Thomas Newmeyer, President; Mark Trotter, Vice President; Karen Benjamin, Clerk;
Shirley Thornton, Ed.D.; William J. Ziegler

SUPERINTENDENT

Valerie Pitts, Ed.D.

January 26, 2012

5:00 PM

Meeting Location: 630 Nevada Street, Sausalito

And

Trustee Mark Trotter Via Teleconference

171 Observation Drive, Tahoe City, CA 96145

Discussion (D); Action (A)

- 1. CALL TO ORDER 5:00 PM**
- 2. APPROVAL OF AGENDA ORDER (A)**
- 3. PERSONS WISHING TO ADDRESS THE BOARD PRIOR TO CLOSED SESSION (D)**
- 4. RECESS TO CLOSED SESSION TO CONSIDER AND/OR TAKE ACTION UPON ANY OF THE FOLLOWING ITEMS(S) (D/A)**
 - A. With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54957.6: NEGOTIATIONS - SDTA
 - B. With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54957: DISCIPLINE/DISMISSAL/RELEASE – CERTIFICATED EMPLOYEES
 - C. With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54956.9: PENDING LITIGATION
 - D. With respect to every item of business to be discussed in Closed Session Pursuant to GC Section 54956.8: LEASE AGREEMENTS AND SERVICE CONTRACTS
- 5. RECONVENE TO OPEN SESSION 6:00 PM**
 - A. Announcement of Reportable Action Taken in Closed Session (D)

Entire board packet on www.sausalitomarincityschools.org under School Board

- B. Governance Workshop (D)
 - Vision Planning
 - Program and Structure

6. REGULAR SESSION 7:00 PM

- A. Pledge of Allegiance (D)

7. PERSONS WISHING TO ADDRESS THE BOARD PRIOR TO OPEN SESSION (D)

The Sausalito Marin City School Board of Trustees welcomes and values public input and participation. School board meetings are meetings of the Board of Trustees held in public and as such, public input is structured to ensure efficiency and respect for meeting protocols. Public input rules are posted at meetings.

PUBLIC HEARING – SUNSHINE OF INITIAL PROPOSALS

- A. Sausalito District Teachers' Association (SDTA) and Sausalito Marin City School District Initial Contract Proposals for Negotiations – 2011/2012 (D)

REPORTS

- A. Trustee Reports (D)

Members of the school board will report on activities and information they wish to share. The Board may request that items be agendaized and researched for presentation at future meetings.
- B. Superintendent's Report (D)
 - Principal's/Grade Level Report-Second Grade
 - Hannah Freedom School Presentation
 - Head of School's Report

STUDENT ACHIEVEMENT

- A. Study Island Benchmark Assessment Results (D)

Principal Jonnette Newton will present the results of first trimester benchmark assessments.
- B. Board Policy 6170.1 Traditional Kindergarten (D)

The Board will conduct a first reading of Board Policy 6170.1, Transitional Kindergarten.
- C. International Baccalaureate Program (D)

Entire board packet on www.sausalitomarincityschools.org under School Board

FINANCE

- A. District Annual Financial/Audit Report for Year End June 30, 2011 (A)
- B. District Annual Financial/Audit Contact for Year End June 30, 2012 (A)
- C. Willow Creek Academy Annual Financial/Audit Report for Year End June 30, 2011 (A)
- D. Adoption of Budget Development Calendar for the 2012/2013 School Year (A)
- E. Schedule Annual Budget Study Session: March 8, 2012 Recommended (A)
- F. Report on Governor's 2012/2013 Proposed Budget (D)

FACILITIES

- A. WCA Proposition 39 Request (D)
- B. Bond Feasibility Study (D)

GOVERNANCE

- A. Revised Draft Vision, Mission, Core Values and Components of a Comprehensive Educational Program(A)

CONSENT AGENDA

The purpose of the Consent Agenda is to group items which may be approved routinely. A board member or a member of the audience may request removal of an item for discussion. (A-Roll Call)

- A. Approval of the minutes of the special meeting of December 8, 2011
- B. Approval of the minutes of the annual, organizational and regular meeting of December 15, 2011
- C. Approval of Payments of Warrants
- D. Approval of Personnel Action Report
- E. Approval of Quarterly Report: Williams Act
- F. Acceptance of Annual Certificated Seniority/Credentials Held List
- G. Approval of the Publication of School Accountability Report Cards 2010/2011
- H. Approval of Resolution # 656, Revision of Date Upon Which the Schools of the District Close in Observance of Lincoln's Birthday

Entire board packet on www.sausalitomarincityschools.org under School Board

FUTURE BOARD AGENDA ITEMS

Negotiations Update

Resolution: if any, to reduce particular kinds of services (SDTA)-due March 15

Quarterly Receivables Report

Curriculum and Instruction Report

Grade Level Report-XX

Program and Structure

Budget

Future District Meeting Dates

All meetings are held at the District Office, 200 Phillips Drive, Marin City at 7:00 p.m. unless otherwise noted. *The first meeting date of each month will be allocated to additional special meetings on facilities issues, special meetings, community forum, etc. as needed. The only or second meeting date of each month will be allocated to regular board meetings.

January 12*

January 26

February 9*

February 16

Third Thursday due to Winter Recess

March 8*

March 22

Request to Reschedule Regular Meeting to March 8

April 12*

April 26

May 10*

May 24

June 14

Two meetings in June

June 28

July 26

One July meeting due to Summer Break

August 9*

August 23

September 13*

September 27

October 11*

October 25

November 15

Third Thursday; one November meeting due to Holidays

December 6*

First Thursday due to Holidays

December 13

Second Thursday due to Holidays

ADJOURNMENT

Future Charter School Board Meeting Dates

Meetings are open to the public and generally held on the school campus, 33 Buchanan Street, Sausalito. With the exception of the December meeting, meetings are held on the 3rd Wednesday of the month at 6:30 p.m.

February 15

March 21

Entire board packet on www.sausalitomarincityschools.org under School Board

April 18
May 16
June 20

Upcoming Dates and Important Events

Please visit the District website www.sausalitomarincityschools.org

Sausalito Marin City School District Board Meeting Procedures

Agendas are posted at the District Office and at Martin Luther King, Jr. Academy, both located at 200 Phillips Drive, Marin City. An agenda is also posted at Bayside Elementary School, 630 Nevada Street, Sausalito. Agendas are posted at least 72 hours in advance of a regular board meeting. All board meetings are conducted according to Education Code 35145.5 and District Board Policy 9320.

The District adheres to the Americans with Disabilities Act. Should you require special accommodations, or more information about accessibility, please contact the District Office at 415-332-3190. All efforts will be made for reasonable accommodations. Members of the public are requested to turn off or mute ALL cell phones, pagers or other communication devices upon entering the Board Meeting Room. Backup materials for items on this agenda are available for review in the Superintendent's Office.

Entire board packet on www.sausalitomarincityschools.org under School Board

Sausalito Marin City School District
Office of the Superintendent

Date: January 26, 2012
To: Board of Trustees
From: Valerie Pitts, Superintendent
Re: Discussion and Action: Sunshining Sausalito District Teachers Association (SDTA) and Sausalito Marin City School District Initial Contract Proposals for Negotiations – 2011/2012

Background

See attached proposals from the Sausalito District Teachers Association (SDTA) and Sausalito Marin City School District.

Analysis

The Board must hold a public hearing to meet the Rodda Act requirements for sunshining these proposals. Following sunshining by both parties and the required public hearing, the Board will take action to accept the District's initial contract proposal for negotiations - 2011/2012.

Recommendation

The Superintendent recommends the Board hold the public hearing before taking action to accept the District's initial contract proposal for negotiations - 2011/2012.

Backup attached: Yes ☒X_____ No _____



SAUSALITO MARIN CITY SCHOOL DISTRICT

200 Phillips Drive, Marin City, CA 94965

TEL (415) 332-3190; FAX (415) 332-9643

www.sausalitomarincityschools.org

Dr. Valerie Pitts, Superintendent

Trustees (alphabetical)

KAREN BENJAMIN

THOMAS NEWMAYER, President

SHIRLEY THORNTON, Ed.D.

MARK TROTTER

WILLIAM J. ZIEGLER

January 26, 2012

To: Members of the Public
Sausalito District Teachers Association

From: Valerie Pitts, Superintendent
Sausalito Marin City School District

RE: Initial Contract Proposal for Negotiations – 2011/2012

In accordance with the Rules and Regulations of the Public Employment Relations Board (PERB) and the limited reopener provisions of **ARTICLE I – AGREEMENT/TERM** of the current bargaining agreement between the Sausalito Marin City School District and Sausalito District Teachers Association, the following serves as the District's initial contract proposal beginning with 2011/2012.

The District has an interest in opening the following articles:

- **ARTICLE IX - CLASS SIZE**

The District has an interest in addressing the current provisions of class size to ensure the District's maximum flexibility for class size with the objective of providing the best educational services to students in the District.

- **ARTICLE XV - CERTIFICATED EMPLOYEE BENEFITS**

This is an automatic reopener for the parties.

- **ARTICLE XIV - SALARIES**

This is an automatic reopener for the parties.

The District looks forward to continued positive, collaborative negotiations with the Sausalito District Teachers Association for 2011/2012.

**To: The Sausalito/Marin City Board of Education; Dr. Valerie Pitts,
Superintendent**

From: Susan Cassidy, President, SDTA

January 11, 2012

Dear Board and Dr. Pitts,

**In addition to benefits and salary, the teachers of the Sausalito/Marin
City School District would like to open bargaining for the 2011-2012
school year with:**

- 1. Article XVII – Work Year**
- 2. Retirement**

**Sincerely,
Susan Cassidy**

Sausalito Marin City School District
Office of the Superintendent

Date: January 26, 2012
To: Board of Trustees
From: Valerie Pitts, Superintendent and Jonnette Newton, Principal
Re: Discussion: Grade Level Report – Second Grade

Background

This report is in response to a request from the Board regarding the following questions:

- How are students' independent learning skills being supported and fostered?
- What assessments are in use across the grades to track student progress in reading, and what evidence do these assessments show of students' growth?

Analysis

- How are students' independent learning skills being supported and fostered?
 - Focus on Self-Regulation
 - Consistent Routines and Procedures
 - Goal Setting
- What assessments are in use across the grades to track student progress in reading, and what evidence do these assessments show of students' growth?
 - Dibels
 - Renaissance Learning Diagnostic Assessment
 - Open Court Reading/Writing Assessments
 - Reading Eggs Assessments (Kindergarten, 1st-2nd grades)
 - Study Island Benchmark Assessments (3rd-4th grades; four 2nd graders)
 - CA Content Standards Test (2nd-4th)
 - KOF (Kindergarten)

Recommendation

This item is brought before the board for review and discussion.

Backup attached: Yes _____ No X_____

Sausalito Marin City School District
Office of the Superintendent

Date: January 26, 2012
To: Board of Trustees
From: Valerie Pitts, Superintendent and Jonnette Newton, Principal
Re: Discussion: Study Island Benchmark Assessment Results

Background

Study Island was initiated in October 2011 at Martin Luther King, Jr. Academy (MLK). Teachers and students have been using Study Island to develop basic skills, as well as to support instruction in skill practice. Study Island is also being piloted as one (benchmark) assessment tool in both schools. In schools across the country, Study Island has been shown to make a difference in raising the California Standards Tests (CSTs) scores across grades levels within its first year of implementation.

The Study Island program at SMCS D includes the Mathematics, Language Arts and Science curriculums.

Analysis

Assistant Principals Tenisha Tate and Sandie Spoering will present data from the latest benchmark assessments during the meeting.

It must be noted that students and staff are still learning how best to use the Study Island program to develop skills and assist in differentiating curriculum. The online assessment component of Study Island is a prelude to 2014-15 when the CSTs will be administered online. By driving the use of technology to assist in instruction and assessment, we are also preparing our students in developing an important 21st century skill, proficiency in the use of technology.

The benchmark assessments provide baseline data to drive targeted instruction. The data is a snapshot of what the students have currently achieved with respect to end of year proficiency in grade-level standards. The data does not reflect what students will know and academically achieve at the end of the instructional year.

Financial Impact

Study Island was purchased by the District at a cost of \$1,534.55 for Bayside and \$1,974.39 for MLK.

Recommendation

This item is brought before the board for review and discussion.

Backup attached: Yes ____ No X ____

Sausalito Marin City School District
Office of the Superintendent

Date: January 26, 2012
To: Board of Trustees
From: Valerie Pitts, Superintendent
Re: Discussion: Board Policy 6170.1 Transitional Kindergarten

Background

As the California School Boards Association (CSBA) recommends new policies, they are referred to the Trustees for review, discussion and approval. Board Policy 6170.1 Transitional Kindergarten is new. CSBA's sample, reflecting the requirements of the Kindergarten Readiness Act of 2010, is attached.

Analysis

Beginning in the 2012/2013 school year, districts may be required to offer a transitional kindergarten program to children whose admission to kindergarten will be delayed because of new age criteria. The policy addresses student eligibility for the program, curriculum and instruction, staffing, and students' continuation to kindergarten at the completion of the transitional kindergarten program. The Superintendent will provide an update on the Governor's budget proposal related to Transitional Kindergarten.

Financial Impact

None.

Recommendation

Board Policy 6170.1 Transitional Kindergarten is brought before the board for first reading and discussion.

Backup attached: Yes ___X___ No _____

TRANSITIONAL KINDERGARTEN**DRAFT**

The Governing Board desires to offer a high-quality transitional kindergarten program for eligible children who do not yet meet the minimum age criterion for kindergarten. The program shall assist children in developing the academic, social, and emotional skills they need to succeed in kindergarten and beyond.

The district's transitional kindergarten shall be the first year of a two-year kindergarten program. (Education Code 48000)

The Board encourages ongoing collaboration among district preschool staff, other preschool providers, elementary teachers, administrators, and parents/guardians in program development, implementation, and evaluation.

(cf. 0420 - School Plans/Site Councils)
(cf. 1220 - Citizen Advisory Committees)
(cf. 6020 - Parent Involvement)

Eligibility

The district's transitional kindergarten program shall admit children whose fifth birthday lies between: (Education Code 48000)

1. November 2 and December 2 in the 2012-13 school year
2. October 2 and December 2 in the 2013-14 school year
3. September 2 and December 2 in the 2014-15 school year and each school year thereafter

Parents/guardians of eligible children shall be notified of the availability of this program and the age, residency, and any other enrollment requirements. Enrollment in the transitional kindergarten program shall be voluntary.

(cf. 5111 - Admission)
(cf. 5111.1 - District Residency)
(cf. 5111.12 - Residency Based on Parent/Guardian Employment)
(cf. 5111.13 - Residency for Homeless Children)
(cf. 5141.22 - Infectious Diseases)
(cf. 5141.3 - Health Examinations)
(cf. 5141.31 - Immunizations)
(cf. 5141.32 - Health Screening for School Entry)

TRANSITIONAL KINDERGARTEN (continued)

Curriculum and Instruction

The district's transitional kindergarten program shall be based on a modified kindergarten curriculum that is age and developmentally appropriate. (Education Code 48000)

(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

Upon recommendation by the Superintendent or designee, the Board shall approve academic standards for transitional kindergarten that bridge preschool learning foundations and kindergarten standards. Such standards shall be designed to facilitate students' development in essential skills which may include, as appropriate, language and literacy, mathematics, physical development, the arts, science, social sciences, English language development, and social-emotional development.

(cf. 5148.3 - Preschool/Early Childhood Education)

(cf. 6011 - Academic Standards)

(cf. 6174 - Education for English Language Learners)

The number of instructional minutes offered in transitional kindergarten shall be the same as that required for the district's kindergarten program.

(cf. 6111 - School Calendar)

(cf. 6112 - School Day)

Transitional kindergarten students may be placed in the same classrooms as kindergarten students when necessary, provided that the instructional program is differentiated to meet student needs.

Staffing

Teachers assigned to teach in transitional kindergarten classes shall possess a teaching credential or permit that authorizes instruction at the kindergarten grade level.

(cf. 4112.2 - Certification)

The Superintendent or designee may provide professional development as needed to ensure that transitional kindergarten teachers are knowledgeable about district standards and effective instructional methods for teaching young children.

(cf. 4131 - Staff Development)

TRANSITIONAL KINDERGARTEN (continued)

Continuation to Kindergarten

Students who complete the transitional kindergarten program shall be eligible to continue in kindergarten the following school year. Parents/guardians of such students shall not be required to submit a signed parental permission form for kindergarten attendance.

A student shall not attend more than two years in a combination of transitional kindergarten and kindergarten. (Education Code 46300)

(cf. 5123 - Promotion/Acceleration/Retention)

Program Evaluation

The Superintendent or designee shall develop or identify appropriate assessments of transitional kindergarten students' development and progress. He/she shall monitor and regularly report to the Board regarding program implementation and the progress of students in meeting related academic standards.

(cf. 0500 - Accountability)

(cf. 6162.5 - Student Assessment)

Legal Reference:

EDUCATION CODE

8973 *Extended-day kindergarten*

44258.9 *Assignment monitoring by county office of education*

46111 *Kindergarten, hours of attendance*

46114-46119 *Minimum school day, kindergarten*

46300 *Computation of average daily attendance, inclusion of kindergarten and transitional kindergarten*

48000 *Minimum age of admission (kindergarten)*

48002 *Evidence of minimum age required to enter kindergarten or first grade*

48200 *Compulsory education, starting at age six*

60605.8 *Academic Content Standards Commission, development of Common Core Standards*

Management Resources:

CSBA PUBLICATIONS

Transitional Kindergarten, Issue Brief, July 2011

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Transitional Kindergarten FAQs

California Preschool Curriculum Framework, Vol. 1, 2010

California Preschool Learning Foundations, Vol. 1, 2008

Prekindergarten Learning Development Guidelines, 2000

First Class: A Guide for Early Primary Education, 1999

COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS

11-08 *Transitional Kindergarten Assignments, Credential Information Alert, August 25, 2011*

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

TRANSITIONAL KINDERGARTEN (continued)

Management Resources, continued:

California Kindergarten Association: <http://www.ckanet.org>

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

Transitional Kindergarten California: <http://www.tkcalifornia.org>

Sausalito Marin City School District
Office of the Superintendent

Date: January 26, 2012
To: Board of Trustees
From: Valerie Pitts, Superintendent
Re: Discussion: International Baccalaureate Program

Background

The International Baccalaureate (IB) aims to develop inquiring, knowledgeable and caring young people who help to create a better and more peaceful world through intercultural understanding and respect. (ib.org/mission)

To this end the organization works with schools, governments and international organizations to develop challenging programs of international education and rigorous assessment.

These programs encourage students across the world to become active, compassionate and lifelong learners who understand that other people, with their differences, can also be right.

IB changes the lives of students through a strong academic curriculum. IB programs engage students in an international education that provokes a greater acceptance and understanding of the world around them.

Analysis

The IB program offers a primary, middle and high school curriculum. The components of this rigorous curriculum include integrating the national common core standards with arts and foreign language and inquiry. The program also emphasizes building strong character: resilience, respect, caring, integrity, and values for learning.

There are over 100 IB schools in California including public, public-charter and private schools. There are no IB schools in Marin County.

Fees for staff training, consulting with the program and coordinator may approach 25-30K per year K-8. There is an upcoming training in California in Lake Tahoe this summer and many more opportunities throughout the year.

Becoming an IB recognized school is a three-year process. Bayside and MLK have a unique opportunity to explore becoming a K-8 IB program.

Moving forward with a cohesive and rigorous academic program for our students is crucial. Regardless of whether or not the district adopts an IB curriculum, staff development and the structuring of resources designed to support the elements of a comprehensive educational program must occur concurrently.

Financial Impact

None.

Recommendation

This item is brought before the board for discussion purposes.

Backup attached: Yes _____ No X

Sausalito Marin City School District
Office of the Superintendent

Date: January 26, 2012
To: Board of Trustees
From: Valerie Pitts, Superintendent and Paula Rigney, Business Manager
Re: Action: District Audit Report for 2010/2011

Background

The District has just completed its eighth year with the firm of Stephen Roatch Accountancy Corporation, for our annual independent audit. The 2010/2011 Audit Report was submitted to the County and State by the December 15th deadline as required. It is also a requirement that the annual audit be reviewed by the Board of Trustees by January 31st each year.

Analysis

The audit includes examining evidence supporting the amounts and disclosures in the District's financial statements. It also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Mr. Habbas Nassar will be present to discuss the audit in general and answer any questions from the Board.

Financial Impact

There is no direct financial impact from this discussion. The cost of this audit is \$15,710 including reimbursables.

Legal Implications

None.

Recommendation

The Superintendent recommends that the Board take action to accept the report.

Backup attached: Yes ____X____ No _____

**SAUSALITO MARIN CITY SCHOOL DISTRICT
COUNTY OF MARIN
SAUSALITO, CALIFORNIA**

AUDIT REPORT

JUNE 30, 2011

SAUSALITO MARIN CITY SCHOOL DISTRICT

JUNE 30, 2011

TABLE OF CONTENTS

<u>FINANCIAL SECTION</u>	<u>Page</u>
Independent Auditor's Report	1
Management's Discussion and Analysis (Unaudited)	3
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Assets	14
Statement of Activities	15
Fund Financial Statements:	
Balance Sheet - Governmental Funds	16
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	19
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	20
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	22
Statement of Net Assets - Fiduciary Funds	23
Notes to the Basic Financial Statements	24
<u>SUPPLEMENTARY INFORMATION SECTION</u>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	49
Combining Statements:	
Combining Balance Sheet - Non-Major Governmental Funds	50
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Governmental Funds	52
Schedule of Funding Progress	54
Organization/Board of Trustees/Administration	55

SAUSALITO MARIN CITY SCHOOL DISTRICT

JUNE 30, 2011

TABLE OF CONTENTS (CONCLUDED)

	<u>Page</u>
<u>SUPPLEMENTARY INFORMATION SECTION (CONCLUDED)</u>	
Schedule of Average Daily Attendance	56
Schedule of Instructional Time	57
Schedule of Expenditures of Federal Awards	58
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements	59
Schedule of Financial Trends and Analysis	60
Schedule of Charter Schools	61
Notes to Supplementary Information	62
<u>OTHER INDEPENDENT AUDITOR'S REPORTS SECTION</u>	
Independent Auditor's Report on State Compliance	65
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	67
<u>FINDINGS AND QUESTIONED COSTS SECTION</u>	
Schedule of Findings and Questioned Costs:	
Section I - Summary of Auditor's Results	69
Section II - Financial Statement Findings	70
Section III - State Award Findings and Questioned Costs	71
Status of Prior Year Recommendations	73

FINANCIAL SECTION

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Sausalito Marin City School District
Sausalito, California

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Sausalito Marin City School District, as of and for the fiscal year ended June 30, 2011, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Sausalito Marin City School District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Sausalito Marin City School District, as of June 30, 2011, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2011 on our consideration of Sausalito Marin City School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis on pages 3 through 13, the budgetary comparison information on page 49, and the Schedule of Funding Progress on page 54 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Sausalito Marin City School District's basic financial statements. The combining fund financial statements, supplementary schedules listed in the table of contents, and the Schedule of Expenditures of Federal Awards, which is presented as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Stephen Roatch Accountancy Corporation

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

December 7, 2011

**SAUSALITO MARIN CITY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(PREPARED BY DISTRICT MANAGEMENT)**

This section of Sausalito Marin City School District's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2011. Please read it in conjunction with the Independent Auditor's Report presented on pages 1 and 2, and the District's financial statements, which immediately follow this section.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Assets and Statement of Activities, presented on pages 14 and 15, provide information about the activities of the District as a whole and present a longer-term view of the District's finances. The fund financial statements for governmental activities, presented on pages 16 through 22, provide information about how District services were financed in the short-term, and how much remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. The remaining statement provides financial information about activities for which the District acts solely as a trustee or agent for the benefit of those outside the District.

FINANCIAL HIGHLIGHTS

- The District's overall financial status declined during fiscal year 2010-11, as total net assets decreased 7.6%.
- On the Statement of Activities, total current year expenses exceeded total current year revenues by \$691,025.
- Capital assets, net of depreciation, increased \$289,693 due primarily to current year additions for the Willow Creek Academy Turnaround and Portables projects.
- Total long-term liabilities decreased \$441,843, due primarily to the current year reduction of the District's obligations for general obligation bonds and certificates of participation.
- On the Statement of Revenues, Expenditures, and Changes in Fund Balances, total current year expenditures exceeded total current year revenues by \$959,777, due primarily to the spending down of certificates of participation proceeds received in a prior fiscal year.
- The District maintains sufficient reserves for a district its size. It meets the state required minimum reserve for economic uncertainty of 5% of general fund expenditures, transfers out, and other uses (total outgo). During fiscal year 2010-11, General Fund expenditures and other financing uses totaled \$6,453,704. At June 30, 2011, the District has available reserves of \$1,382,942 in the General Fund, which represents a reserve of 21.4%.

**SAUSALITO MARIN CITY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(PREPARED BY DISTRICT MANAGEMENT)**

THE FINANCIAL REPORT

The full annual financial report consists of three separate parts, including the basic financial statements, supplementary information, and Management's Discussion and Analysis. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives, government-wide and funds.

- Government-wide financial statements, which comprise the first two statements, provide both short-term and long-term information about the District's overall financial position.
- Individual parts of the District, which are reported as fund financial statements comprise the remaining statements.
 - ❖ Basic services funding is described in the governmental funds statements. These statements include short-term financing and identify the balance remaining for future spending.
 - ❖ Short and long-term financial information about the activities of the District that operate like businesses are provided in the proprietary fund statements.
 - ❖ Financial relationships, for which the District acts as an agent or trustee for the benefit of others to whom the resources belong, are presented in the fiduciary funds statements.

Notes to the financials, which are included in the financial statements, provide more detailed data and explain some of the information in the statements. The required supplementary information provides further explanations and provides additional support for the financial statements. A comparison of the District's budget for the year is included.

Reporting the District as a Whole

The District as a whole is reported in the government-wide statements and uses accounting methods similar to those used by companies in the private sector. All of the District's assets and liabilities are included in the Statement of Net Assets. The Statement of Activities reports all of the current year's revenues and expenses regardless of when cash is received or paid.

The District's financial health or position (net assets) can be measured by the difference between the District's assets and liabilities.

- Increases or decreases in the net assets of the District over time are indicators of whether its financial position is improving or deteriorating, respectively.
- Additional non-financial factors such as the condition of school buildings and other facilities, and changes in the property tax base of the District need to be considered in assessing the overall health of the District.

**SAUSALITO MARIN CITY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(PREPARED BY DISTRICT MANAGEMENT)**

THE FINANCIAL REPORT (CONCLUDED)

Reporting the District as a Whole (Concluded)

In the Statement of Net Assets and the Statement of Activities, we divide the District into two kinds of activities:

Governmental Activities:

The basic services provided by the District, such as regular and special education, administration, and special education transportation are included here, and are primarily financed by property taxes and state formula aid. Non-basic services, such as child nutrition are also included here, but are financed by a combination of local revenues and state and federal programs.

Business-type Activities:

The District does not provide any services that should be included in this category.

Reporting the District's Most Significant Funds

The District's fund-based financial statements provide detailed information about the District's most significant funds. Some funds are required to be established by State law and bond covenants. However, the District establishes many other funds as needed to control and manage money for specific purposes.

Governmental Funds:

The major governmental funds of Sausalito Marin City School District are the General Fund, Bond Interest and Redemption Fund, Corporation Debt Service Fund, Capital Projects - Special Reserve Fund, and Corporation Acquisition Fund. Governmental fund reporting focuses on how money flows into and out of the funds and the balances that remain at the end of the year. A modified accrual basis of accounting measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and services. Governmental fund information helps to determine the level of financial resources available in the near future to finance the District's programs.

Proprietary Funds:

Services for which the District charges a fee are generally reported in proprietary funds on a full accrual basis. These include both Enterprise funds and Internal Service funds. Enterprise funds are considered business-type activities and are also reported under a full accrual method. This is the same basis as business-type activities; therefore no reconciling entries are required. Internal service funds are reported with the Governmental Funds. The District has no funds of this type.

Fiduciary Funds:

The District is the trustee, or fiduciary, for its student activity fund. All of the District's fiduciary activities are reported in a separate fiduciary statement. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance their operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

**SAUSALITO MARIN CITY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(PREPARED BY DISTRICT MANAGEMENT)**

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

GOVERNMENTAL ACTIVITIES

The District's total net assets decreased from \$9,110,509 at June 30, 2010, down to \$8,419,484 at June 30, 2011, a decrease of 7.6%.

Comparative Statement of Net Assets

	Governmental Activities	
	2010	2011
<u>Assets</u>		
Deposits and Investments	\$ 4,493,544	\$ 3,744,703
Current Receivables	527,342	407,840
Long-term Receivable	1,497,734	1,022,734
OPEB Assets	715	2,735
Capital Assets, net	21,776,242	22,065,935
Total Assets	28,295,577	27,243,947
<u>Liabilities</u>		
Current	1,316,619	1,444,739
Long-term	17,868,449	17,379,724
Total Liabilities	19,185,068	18,824,463
<u>Net Assets</u>		
Invested in Capital Assets		
- Net of Related Debt *	5,586,936	5,509,472
Restricted *	2,173,861	1,557,179
Unrestricted *	1,349,712	1,352,833
Total Net Assets	\$ 9,110,509	\$ 8,419,484

* The prior year balances have been adjusted to ensure comparability.

Table includes financial data of the combined governmental funds

**SAUSALITO MARIN CITY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(PREPARED BY DISTRICT MANAGEMENT)**

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

GOVERNMENTAL ACTIVITIES (CONTINUED)

The District's total current year expenses exceeded total current year revenues by \$691,025.

<u>Comparative Statement of Change in Net Assets</u>		
	<u>Governmental Activities</u>	
	<u>2010</u>	<u>2011</u>
<u>Program Revenues</u>		
Charges for Services	\$ 933	
Operating Grants & Contributions	1,236,369	\$ 1,977,706
Capital Grants & Contributions	58	12
<u>General Revenues</u>		
Taxes Levied	4,633,331	4,373,227
Federal & State Aid	825,891	829,216
Interest & Investment Earnings	38,552	18,620
Transfers from Other Agencies	12,309	58,991
Miscellaneous	112,667	148,958
Total Revenues	6,860,110	7,406,730
<u>Expenses</u>		
Instruction	3,164,330	3,220,540
Instruction-Related Services	911,422	895,049
Pupil Services	437,887	675,037
General Administration	1,059,579	1,294,000
Plant Services	704,243	705,984
Ancillary Services	5,826	1,074
Interest on Long-Term Debt	816,530	800,316
Other Outgo	507,454	505,755
Total Expenses	7,607,271	8,097,755
Change in Net Assets	\$ (747,161)	\$ (691,025)
<i>Table includes financial data of the combined governmental funds</i>		

**SAUSALITO MARIN CITY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(PREPARED BY DISTRICT MANAGEMENT)**

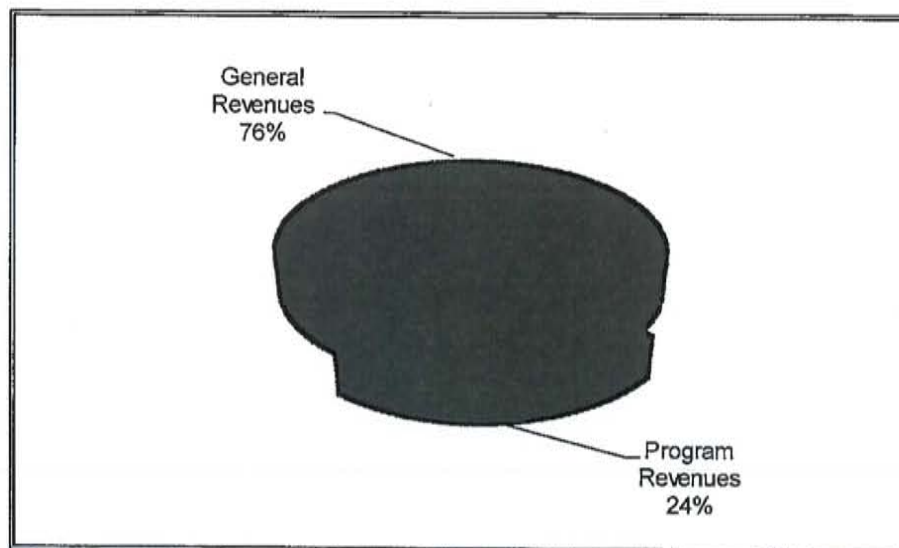
FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

GOVERNMENTAL ACTIVITIES (CONTINUED)

<u>Comparative Schedule of Costs of Services</u>				
	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>
Instruction	\$ 3,164,330	\$ 3,220,540	\$ 2,463,324	\$ 2,337,043
Instruction-Related Services	911,422	895,049	671,489	579,504
Pupil Services	437,887	675,037	290,161	408,287
General Administration	1,059,579	1,294,000	1,052,751	1,000,471
Plant Services	704,243	705,984	701,543	703,486
Ancillary Services	5,826	1,074	5,826	1,074
Interest on Long-Term Debt	816,530	800,316	816,530	800,316
Other Outgo	507,454	505,755	368,287	289,856
Totals	\$ 7,607,271	\$ 8,097,755	\$ 6,369,911	\$ 6,120,037

Table includes financial data of the combined governmental funds

The table above presents the cost of major District activities. The table also shows each activity's net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs). The \$6,120,037 net cost represents the financial burden that was placed on the District's general revenues for providing the services listed. Further detail is available on page 15 of this report.



Program revenues financed 24% of the total cost of providing the services listed above, while the remaining 76% was financed by the general revenues of the District.

**SAUSALITO MARIN CITY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(PREPARED BY DISTRICT MANAGEMENT)**

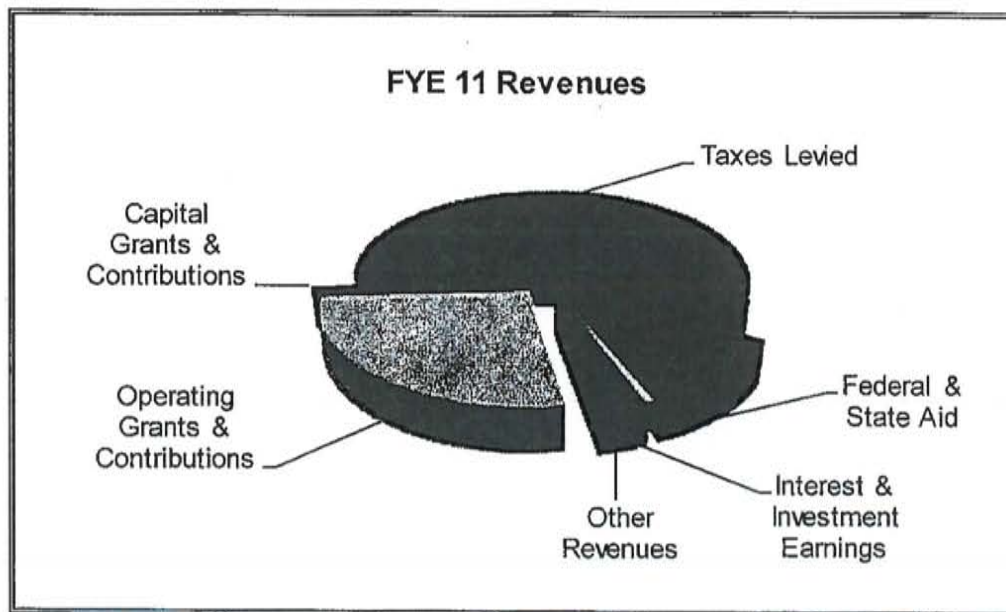
FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

GOVERNMENTAL ACTIVITIES (CONTINUED)

Schedule of Revenues For Governmental Functions

	FYE 2010 Amount	Percent of Total	FYE 2011 Amount	Percent of Total
<u>Program Revenues</u>				
Charges for Services	\$ 933	0.01%		
Operating Grants & Contributions	1,236,369	18.02%	\$ 1,977,706	26.70%
Capital Grants & Contributions	58	0.00%	12	0.00%
<u>General Revenues</u>				
Taxes Levied	4,633,331	67.54%	4,373,227	59.04%
Federal & State Aid	825,891	12.04%	829,216	11.20%
Interest & Investment Earnings	38,552	0.56%	18,620	0.25%
Other Revenues	124,976	1.82%	207,949	2.81%
Total Revenues	\$ 6,860,110	100.00%	\$ 7,406,730	100.00%

Table includes financial data of the combined governmental funds



**SAUSALITO MARIN CITY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(PREPARED BY DISTRICT MANAGEMENT)**

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

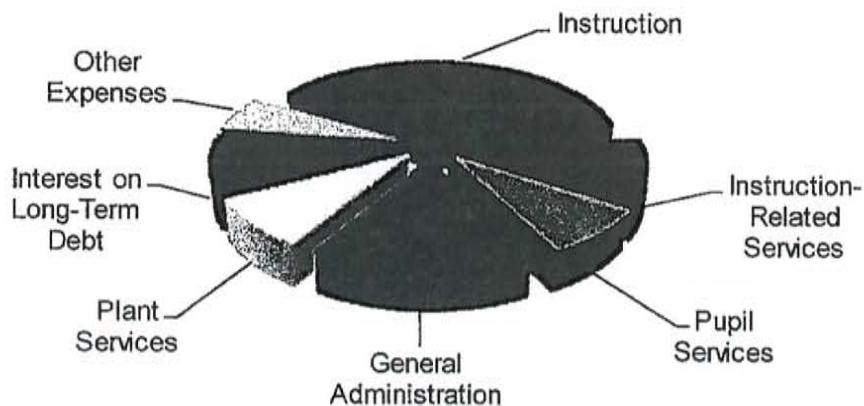
GOVERNMENTAL ACTIVITIES (CONTINUED)

Schedule of Expenses For Governmental Functions

	FYE 2010 Amount	Percent of Total	FYE 2011 Amount	Percent of Total
<u>Expenses</u>				
Instruction	\$ 3,164,330	41.60%	\$ 3,220,540	39.77%
Instruction-Related Services	911,422	11.98%	895,049	11.05%
Pupil Services	437,887	5.76%	675,037	8.34%
General Administration	1,059,579	13.93%	1,294,000	15.98%
Plant Services	704,243	9.26%	705,984	8.72%
Interest on Long-Term Debt	816,530	10.73%	800,316	9.88%
Other Expenses	513,280	6.75%	506,829	6.26%
Total Expenses	\$ 7,607,271	100.00%	\$ 8,097,755	100.00%

Table includes financial data of the combined governmental funds

FYE 11 Expenses



**SAUSALITO MARIN CITY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(PREPARED BY DISTRICT MANAGEMENT)**

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

GOVERNMENTAL ACTIVITIES (CONTINUED)

<u>Comparative Schedule of Capital Assets</u>		
	Governmental Activities	
	2010	2011
Land	\$ 948,870	\$ 948,870
Sites and Improvements	1,384,149	1,970,254
Buildings and Improvements	22,974,892	23,014,075
Furniture and Equipment	392,037	404,019
Work-in-Progress	65,202	514,852
Subtotals	25,765,150	26,852,070
Less: Accumulated Depreciation	(3,988,908)	(4,786,135)
Capital Assets, net	<u>\$ 21,776,242</u>	<u>\$ 22,065,935</u>

Capital assets, net of depreciation, increased \$289,693 due primarily to current year additions for the Willow Creek Academy Turnaround and Portables projects.

<u>Comparative Schedule of Long-Term Liabilities</u>		
	Governmental Activities	
	2010	2011
Compensated Absences	\$ 19,415	\$ 7,812
General Obligation Bonds	15,782,394	15,742,068
Capital Leases	1,103,130	1,087,880
Certificates of Participation	1,635,000	1,235,000
Early Retirement Incentives	42,200	67,536
Totals	<u>\$ 18,582,139</u>	<u>\$ 18,140,296</u>

Total long-term liabilities decreased \$441,843, due primarily to the current year reduction of the District's obligations for general obligation bonds and certificates of participation.

**SAUSALITO MARIN CITY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(PREPARED BY DISTRICT MANAGEMENT)**

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONCLUDED)

GOVERNMENTAL ACTIVITIES (CONCLUDED)

The general obligation bonds are financed by the local taxpayers and represent 86.8% of the District's total long-term liabilities.

The capital leases are financed by the General Fund, and represent 6.0% of the District's total long-term liabilities.

The certificates of participation are financed by the proceeds from the Martin Luther King Jr. Site Lease/Purchase agreement with the City of Sausalito, and represent 6.8% of the District's total long-term liabilities.

The obligations for compensated absences and early retirement incentives are financed by the General Fund, and make up the remaining total long-term liabilities.

The notes to the financial statements are an integral part of the financial presentation and contain more detailed information as to interest, principal, retirement amounts, and future debt retirement dates.

FINANCIAL ANALYSIS OF DISTRICT'S FUNDS

<u>Comparative Schedule of Fund Balances</u>			
	Fund Balances June 30, 2010	Fund Balances June 30, 2011	Increase (Decrease)
General *	\$ 1,587,369	\$ 1,650,441	\$ 63,072
Bond Interest & Redemption	541,754	548,851	7,097
Corporation Debt Service	323,513	323,509	(4)
Capital Projects - Special Reserve	42,866	24,429	(18,437)
Corporation Acquisition	1,721,205	638,582	(1,082,623)
Deferred Maintenance	400	5,341	4,941
Cafeteria	40	749	709
Debt Service	420,893	487,749	66,856
Building	225	245	20
County School Facilities	2,374	966	(1,408)
Totals	\$ 4,640,639	\$ 3,680,862	\$ (959,777)

** The prior year balance has been adjusted to ensure comparability (Note 21)*

The combined fund balances of all District funds decreased \$959,777, due primarily to the spending down of certificates of participation proceeds received in a prior fiscal year in the Corporation Acquisition Fund.

**SAUSALITO MARIN CITY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(PREPARED BY DISTRICT MANAGEMENT)**

GENERAL FUND BUDGETARY HIGHLIGHTS

The District's budget is prepared in accordance with California law and is based on the modified accrual basis of accounting. Over the course of the year, the District revises its budget based on updated financial information. The original budget, approved at the end of June for July 1, is based on May Revise figures and updated 45 days after the State approves its final budget. In addition, the District revises its budget at First and Second Interim to reflect the most current financial information available at that point in time. The original and final budgets for fiscal year 2010-11 are presented alongside the actual results on page 49.

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE

- The District is expected to maintain its basic aid status during fiscal year 2011-12. Due to student transiency, forecasting elementary enrollment is challenging and per pupil expenditures difficult to calculate.
- Due to the unprecedented nature of the current State and Federal fiscal crisis, the amount of funding that will be available to the District remains uncertain. As a result, management will need to plan carefully and prudently to provide the resources to meet student needs over the next several years. The District has an excellent track record in meeting this challenge in what has proven to be a cycle of lean years and prosperous years for education finances.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions regarding this report or need additional financial information, contact the District Office, Sausalito Marin City School District, 200 Phillips Drive, Marin City, California 94965.

SAUSALITO MARIN CITY SCHOOL DISTRICT
STATEMENT OF NET ASSETS
JUNE 30, 2011

	Governmental Activities
<u>Assets</u>	
Deposits and Investments (Note 2)	\$ 3,744,703
Receivables (Note 4)	407,840
Long-Term Receivable (Note 5)	1,022,734
OPEB Asset (Note 1J)	2,735
Capital Assets: (Note 7)	
Land	948,870
Sites and Improvements	1,970,254
Buildings and Improvements	23,014,075
Furniture and Equipment	404,019
Work-in-Progress	514,852
Less: Accumulated Depreciation	(4,786,135)
Total Assets	<u>27,243,947</u>
<u>Liabilities</u>	
Accounts Payable and Other Current Liabilities	672,729
Deferred Revenue (Note 1J)	11,438
Long-Term Liabilities:	
<i>Portion Due or Payable Within One Year:</i>	
Compensated Absences (Note 1J)	7,812
General Obligation Bonds	
Current Interest	305,000
Capital Leases	15,876
Certificates of Participation	415,000
Early Retirement Incentives	16,884
<i>Portion Due or Payable After One Year:</i>	
General Obligation Bonds (Note 8)	
Current Interest	10,885,000
Capital Appreciation	4,552,068
Capital Leases (Note 9)	1,072,004
Certificates of Participation (Note 10)	820,000
Early Retirement Incentives (Note 11)	50,652
Total Liabilities	<u>18,824,463</u>
<u>Net Assets</u>	
Investment in Capital Assets, Net of Related Debt	5,509,472
Restricted:	
For Capital Projects	1,048,129
For Debt Service	277,965
For Educational Programs	227,310
For Other Purposes	3,775
Unrestricted	1,352,833
Total Net Assets	<u><u>\$ 8,419,484</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**SAUSALITO MARIN CITY SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Functions	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<u>Governmental Activities</u>					
Instruction	\$ 3,220,540		\$ 883,485	\$ 12	\$ (2,337,043)
Instruction-Related Services:					
Supervision of Instruction	295,705		175,631		(120,074)
Instructional Library and Technology	53,907				(53,907)
School Site Administration	545,437		139,914		(405,523)
Pupil Services:					
Home-to-School Transportation	179,369		457		(178,912)
Food Services	161,088		97,301		(63,787)
Other Pupil Services	334,580		168,992		(165,588)
General Administration:					
Data Processing Services	13,035		615		(12,420)
Other General Administration	1,280,965		292,914		(988,051)
Plant Services	705,984		2,498		(703,486)
Ancillary Services	1,074				(1,074)
Interest on Long-Term Debt	800,316				(800,316)
Other Outgo	505,755		215,899		(289,856)
Total Governmental Activities	<u>\$ 8,097,755</u>	<u>\$ 0</u>	<u>\$ 1,977,706</u>	<u>\$ 12</u>	<u>(6,120,037)</u>
<u>General Revenues</u>					
Taxes Levied for General Purposes					3,598,014
Taxes Levied for Debt Service					775,213
Federal and State Aid - Unrestricted					829,216
Interest and Investment Earnings					18,620
Transfers from Other Agencies					58,991
Miscellaneous					148,958
Total General Revenues					<u>5,429,012</u>
Change in Net Assets					(691,025)
Net Assets - July 1, 2010					9,110,509
Net Assets - June 30, 2011					<u>\$ 8,419,484</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**SAUSALITO MARIN CITY SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2011**

	<u>General</u>	<u>Bond Interest and Redemption</u>	<u>Corporation Debt Service</u>
<u>Assets</u>			
Deposits and Investments (Note 2)	\$ 1,596,638	\$ 548,851	\$ 323,509
Receivables (Note 4)	392,349		
Long-Term Receivable (Note 5)			
Due from Other Funds (Note 6)	45,252		
Total Assets	<u>\$ 2,034,239</u>	<u>\$ 548,851</u>	<u>\$ 323,509</u>
<u>Liabilities and Fund Balances</u>			
Liabilities:			
Accounts Payable	\$ 370,994		
Due to Other Funds (Note 6)	1,366		
Deferred Revenue (Note 1J)	11,438		
Total Liabilities	<u>383,798</u>		
Fund Balances: (Note 14)			
Nonspendable	1,000		
Restricted	227,310	\$ 548,851	\$ 323,509
Assigned	39,189		
Unassigned	1,382,942		
Total Fund Balances	<u>1,650,441</u>	<u>548,851</u>	<u>323,509</u>
Total Liabilities and Fund Balances	<u>\$ 2,034,239</u>	<u>\$ 548,851</u>	<u>\$ 323,509</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

Capital Projects - Special Reserve	Corporation Acquisition	Non-Major Governmental Funds	Total Governmental Funds
\$ 28	\$ 763,976	\$ 511,701	\$ 3,744,703
		15,491	407,840
1,022,734			1,022,734
125,394		1,366	172,012
<u>\$ 1,148,156</u>	<u>\$ 763,976</u>	<u>\$ 528,558</u>	<u>\$ 5,347,289</u>
\$ 87,829		\$ 1,420	\$ 460,243
13,164	\$ 125,394	32,088	172,012
1,022,734			1,034,172
<u>1,123,727</u>	<u>125,394</u>	<u>33,508</u>	<u>1,666,427</u>
24,429	638,582	40	1,040
		488,960	2,251,641
		6,050	45,239
			1,382,942
<u>24,429</u>	<u>638,582</u>	<u>495,050</u>	<u>3,680,862</u>
<u>\$ 1,148,156</u>	<u>\$ 763,976</u>	<u>\$ 528,558</u>	<u>\$ 5,347,289</u>

SAUSALITO MARIN CITY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET ASSETS
JUNE 30, 2011

Total Fund Balances - Governmental Funds	\$ 3,680,862
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Amounts reported for assets and liabilities for governmental activities in the statement of net assets are different from amounts reported in governmental funds due to the following:

OPEB assets: Contributions to OPEB plans that are in excess of the actuarial determined annual OPEB expense, result in OPEB assets that are not financial resources and therefore are not reported as assets in governmental funds. The amount of OPEB assets recognized at year-end was:

2,735

Capital assets: In governmental funds, only current assets are reported. In the statement of net assets, all assets are reported, including capital assets and accumulated depreciation. Capital assets and accumulated depreciation are:

Capital Assets	\$ 26,852,070	
Accumulated Depreciation	(4,786,135)	
Net		22,065,935

Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred as a liability in governmental funds, but are recognized in the government-wide statements is:

1,022,734

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net assets, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Compensated Absences	\$ 7,812	
General Obligation Bonds	15,742,068	
Capital Leases	1,087,880	
Certificates of Participation	1,235,000	
Early Retirement Incentives	67,536	
Total		(18,140,296)

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statements of activities, it is recognized in the period that it is incurred. The additional liability for unmaturing interest owing at the end of the period was:

(212,486)

Total Net Assets - Governmental Activities	<u>\$ 8,419,484</u>
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**SAUSALITO MARIN CITY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>General</u>	<u>Bond Interest and Redemption</u>	<u>Corporation Debt Service</u>
<u>Revenues</u>			
Revenue Limit Sources:			
State Apportionment	\$ 160,001		
Local Taxes	3,598,014		
Total Revenue Limit Sources	3,758,015		
Federal Revenue	288,926		
State Revenue	810,235	\$ 4,009	
Local Revenue	1,659,600	772,402	\$ 36
Total Revenues	6,516,776	776,411	36
<u>Expenditures</u>			
Instruction	2,537,905		
Supervision of Instruction	295,705		
Instructional Library and Technology	39,785		
School Site Administration	517,159		
Home-To-School Transportation	179,369		
Food Services	175		
Other Pupil Services	325,582		
Data Processing Services	24,878		
Other General Administration	1,251,329		
Plant Services	628,474		
Facilities Acquisition and Construction	18,982		
Ancillary Services	1,074		
Debt Service:			
Principal Retirement	15,250	290,000	400,000
Interest and Issuance Costs	4,149	479,314	77,375
Other Outgo	505,755		
Total Expenditures	6,345,571	769,314	477,375
Excess of Revenues Over (Under) Expenditures	171,205	7,097	(477,339)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers In			477,372
Operating Transfers Out	(108,133)		(37)
Total Other Financing Sources (Uses)	(108,133)	0	477,335
Net Change in Fund Balances	63,072	7,097	(4)
Fund Balances - July 1, 2010 (Note 21)	1,587,369	541,754	323,513
Fund Balances - June 30, 2011	\$ 1,650,441	\$ 548,851	\$ 323,509

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

Capital Projects - Special Reserve	Corporation Acquisition	Non-Major Governmental Funds	Total Governmental Funds
			\$ 160,001
			3,598,014
			3,758,015
		\$ 90,097	379,023
		12,262	826,506
\$ 474,992	\$ 152	11,004	2,918,186
474,992	152	113,363	7,881,730
			2,537,905
			295,705
			39,785
			517,159
			179,369
		148,958	149,133
			325,582
			24,878
			1,251,329
30,852			659,326
1,068,017		1,420	1,088,419
			1,074
			705,250
			560,838
			505,755
1,098,869	0	150,378	8,841,507
(623,877)	152	(37,015)	(959,777)
1,138,579	37	108,133	1,724,121
(533,139)	(1,082,812)		(1,724,121)
605,440	(1,082,775)	108,133	0
(18,437)	(1,082,623)	71,118	(959,777)
42,866	1,721,205	423,932	4,640,639
\$ 24,429	\$ 638,582	\$ 495,050	\$ 3,680,862

SAUSALITO MARIN CITY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Net Change in Fund Balances - Governmental Funds **\$ (959,777)**

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds due to the following:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Capital Outlay Expenditures	\$	1,086,920	
Depreciation Expense		(797,227)	
Net			289,693

Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In government-wide statements, revenue is recognized when earned regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period, but related to a prior period is: (475,000)

Compensated absences and early retirement incentives: In governmental funds, compensated absences and early retirement incentives are measured by the amounts paid during the period. In the statement of activities, they are measured by the amounts earned. The difference between amounts paid and amounts earned was: (13,733)

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

General Obligation Bonds	\$	290,000	
Capital Leases		15,250	
Certificates of Participation		400,000	
Total			705,250

Post employment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was: 2,020

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from a prior period, was: 10,196

Accreted interest: In governmental funds, accreted interest on capital appreciation bonds is recognized as an expenditure in the period that it becomes due. In the government-wide statements, accreted interest is recognized as an expense as the capital appreciation bonds accrete in value. The amount of accreted interest recognized in the current period was: (249,674)

Change in Net Assets of Governmental Activities **\$ (691,025)**

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

SAUSALITO MARIN CITY SCHOOL DISTRICT
STATEMENT OF NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2011

	Agency Funds	Total Fiduciary Funds
<u>Assets</u>		
Deposits and Investments (Note 2)	\$ 1,119	\$ 1,119
<u>Liabilities</u>		
Due to Student Groups	1,119	1,119
<u>Net Assets</u>		
Total Net Assets	<u>\$ 0</u>	<u>\$ 0</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Accounting Policies

The Sausalito Marin City School District (the "District") is a public educational agency operating under the applicable laws and regulations of the State of California. It is governed by a five member Board of Trustees elected by registered voters of the District, which comprises an area in Marin County. The District serves students in kindergarten through grade eight.

The District prepares its financial statements in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA) and complies with the policies and procedures of the Department of Education's *California School Accounting Manual*.

The District is also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements.

B. Reporting Entity

The District has reviewed criteria to determine whether other entities with activities that benefit the District should be included within its financial reporting entity. The criteria include, but are not limited to, whether the entity exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters), the scope of public service, and a special financing relationship.

The District has determined that the following represents a component unit:

The District and the Sausalito Marin City School District Financing Corporation (the "Corporation") have a financial and operational relationship, which meets the reporting entity definition criteria of the GASB Statement No. 14, *The Financial Reporting Entity*, for inclusion of the Corporation as a component unit of the District.

The following are those aspects of the relationship between the District and the Corporation, which satisfy the inclusion criteria:

Accountability for Fiscal Matters

- The Board of Directors for the Corporation are appointed by the District's Board.
- The Corporation has no employees or members. The District's Business Manager shall serve as the Chief Financial Officer, and the District's Superintendent shall serve as the Chief Executive Officer of the Corporation. These individuals receive no additional compensation for work performed in these capacities.
- The District's Board exercises significant influence over operations of the Corporation.

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Reporting Entity (Concluded)

Accountability for Fiscal Matters (Concluded)

- It is anticipated that the District will be the sole lessee of all facilities owned by the Corporation. Any deficits incurred by the Corporation will be reflected in the lease payments of the District. Any surpluses of the Corporation revert to the District at the end of the lease period.
- All major financing arrangements, contracts, and financial transactions of the Corporation must have the consent of the District.
- The property, assets, profits, and net revenues of the Corporation are irrevocably dedicated to the District, subject to the indebtedness of the Corporation.
- The District has assumed a "moral obligation" and potentially a legal obligation for any debt incurred by the Corporation.

Financial Presentation

For financial presentation purposes, the Corporation's financial activity has been blended, or combined, with the financial data of the District.

The financial activity of the Corporation is included in the Corporation Debt Service Fund and Corporation Acquisition Fund, and the certificates of participation issued by the Corporation are reported as a liability in the Statement of Net Assets.

Scope of Public Service

The Corporation is a nonprofit, public benefit corporation, incorporated under the laws of the State of California and recorded by the Secretary of State in 1996. The Corporation was formed for the sole purpose of providing financial assistance to the Sausalito Marin City School District by acquiring, constructing, remodeling, rehabilitating, equipping, improving and financing various public facilities, land and equipment and by leasing certain facilities, land and equipment for the use, benefit and enjoyment of the public served by the District.

C. Implementation of New Accounting Pronouncements

The Governmental Accounting Standards Board issued GASB Statement No. 54 (GASB 54), "*Fund Balance Reporting and Governmental Fund Type Definition*," with required implementation for the District during the year ended June 30, 2011. The objective of GASB 54 is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. GASB 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The effect of implementing GASB 54 resulted in a reclassification of the beginning fund balances as of July 1, 2010, due to the Special Revenue - Special Reserve Fund no longer meeting the fund definition of a special revenue fund. Further detail is provided in Note 21.

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the Statement of Net Assets and the Statement of Activities) report information on all of the non-fiduciary activities of the District and its component units. The effect of interfund activity, within the governmental and business type activities columns, has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The government-wide financial statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund and fiduciary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column. Fiduciary funds are reported by fund type.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Fiduciary funds are reported using the economic resources measurement focus.

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Fiduciary funds use the accrual basis of accounting.

Revenues – Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. Under the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within 45, 60, 90 days after year-end, depending on the revenue source. However, to achieve comparability of reporting among California Districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to state apportionments, the California Department of Education has defined available as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Deferred Revenue:

Deferred revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as deferred revenue. On governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as deferred revenue.

Expenses/Expenditures:

On an accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Basis of Accounting (Concluded)

Expenses/Expenditures (Concluded):

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

F. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District maintains the following governmental fund types:

General Fund - The general fund is used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Funds - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. Other resources also may be reported in the fund if those resources are restricted, committed, or assigned to the specified purpose of the fund.

Debt Service Funds - Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Capital Projects Funds - Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The District's funds are organized into major, non-major, and fiduciary funds as follows:

Major Governmental Funds:

General Fund is the general operating fund of the District.

Bond Interest & Redemption Fund is used to account for District taxes received and expended to pay bond interest and redeem bond principal and related costs.

Corporation Debt Service Fund is used to account for the payment of interest and redemption of principal on the outstanding certificates of participation issued by the Sausalito Marin City School District Financing Corporation.

Capital Projects - Special Reserve Fund is used to account for proceeds from real property sales and capital outlays for District property.

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Fund Accounting (Concluded)

Major Governmental Funds (Concluded):

Corporation Acquisition Fund is used to account for proceeds from the sale of certificates of participation that will be used to finance the renovation, construction, and modernization of the District's school facilities.

Non-major Governmental Funds:

Deferred Maintenance Fund is used for the purpose of major repairs or replacement of District property.

Cafeteria Fund is used to account for revenues received and expenditures made to operate the District's cafeteria program.

Debt Service Fund is used to account for payments made to the sinking fund, which is required by the lease purchase agreement that was entered into with California School Board Association Finance Corporation, for purposes of financing capital improvements at the District's two schools.

Building Fund is used to account for acquisition of major governmental facilities financed from bond proceeds.

County School Facilities Fund is used to account for state apportionments (Education Code Sections 17009.5 and 17070.10-17076.10)

Fiduciary Funds:

Agency Funds are used to account for assets of others for which the District acts as an agent. The District maintains an agency fund for the student body account at Martin Luther King School, which is used to account for the raising and expending of money to promote the general welfare, and educational experience of the student body.

G. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. By state law, the District's Governing Board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's Governing Board satisfied these requirements.

These budgets are revised by the District's Governing Board and Superintendent during the year to give consideration to unanticipated income and expenditures. The original and final revised budget is presented for the General Fund as required supplementary information on page 49.

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Budgets and Budgetary Accounting (Concluded)

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account (See Note 3).

H. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

I. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

J. Assets, Liabilities and Equity

1. Deposits and Investments

The District is authorized to maintain cash in banks and revolving funds that are insured to \$250,000 by the Federal Depository Insurance Corporation (FDIC).

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001).

The County is authorized to deposit cash and invest excess funds by California *Government Code* Section 53648 et seq. The funds maintained by the County are either secured by the FDIC or are collateralized.

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies; certificates of participation; obligations with first priority security; and collateralized mortgage obligations.

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost.

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Assets, Liabilities and Equity (Continued)

2. Other Post Employment Benefits (OPEB) Asset

This asset represents District contributions to the OPEB plan in excess of the current year OPEB expense. Further details on the OPEB plan are disclosed in Note 12.

Reported assets are equally offset by a net assets reserve, which indicates that this amount is not "available for appropriation and expenditure" even though it is a component of net current assets.

3. Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset's lives are not capitalized, but are expensed as incurred. Depreciation on all capital assets is computed using a straight-line basis over the estimated useful lives in the following table:

<u>Asset Class</u>	<u>Years</u>
Sites and Improvements	14-36
Buildings and Improvements	10-40
Furniture and Equipment	5-20

4. Deferred Revenue

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Deferred revenue is recorded to the extent that cash received on specific projects and programs exceeds qualified expenditures.

5. Compensated Absences

All vacation pay is accrued when incurred in the government-wide financial statements. Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken, since such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

6. Long-term Liabilities

In the government-wide financial statements, long-term obligations are reported as long-term liabilities in the Statement of Net Assets. Bond premiums and discounts as well as issuance costs, when material, are deferred and amortized over the life of the bonds. Bonds payable are reported net of applicable bond premium or discount.

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Assets, Liabilities and Equity (Continued)

6. Long-term Liabilities (Concluded)

In the fund financial statements, governmental funds recognize bond premiums and discounts as well as bond issuance costs, during the period the debt is issued. The face amount of the debt issued, premiums, or discounts is reported as other financing sources or uses in the year issued.

7. Fund Balance

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The allowable classifications in the governmental fund financial statements are as follows:

Nonspendable Fund Balance consist of funds that are inherently nonspendable, due to their form (e.g. inventories and prepaid amounts), or that are legally or contractually required to be maintained intact.

Restricted Fund Balance consists of funds that have limitations on use that are externally enforceable by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance consists of funds that are set aside for a specific purpose by the district's highest level of decision making authority, the Governing Board. The Governing Board may commit fund balance by taking formal action, such as majority vote or resolution. The same formal action must be taken by the Governing Board to remove or change limitations placed on the funds.

Assigned Fund Balance consists of funds that are set aside with the intent to be used for a specific purpose by the District. The Governing Board has delegated authority to the Superintendent and/or their designee to identify intended uses of assigned funds.

Unassigned Fund Balance consists of positive net resources of the General Fund in excess of what can properly be classified in the previous four categories. The Board is committed to maintain a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's minimum fund balance policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts equal to at least 10% of the General Fund operating expenditures and other financing uses.

The District considers restricted fund balances to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the District considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts.

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

J. Assets, Liabilities and Equity (Concluded)

8. Revenue Limit/Property Tax

The District's revenue limit is received from a combination of local property taxes, state apportionments, and other local sources.

The County of Marin is responsible for assessing, collecting and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding January 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (January 1), and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The county apportions secured property tax revenue in accordance with the alternative method of distribution prescribed by Section 4705 of the California *Revenue and Taxation Code*. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll, approximately October 1 of each year.

The County Auditor reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local revenue limit sources by the District.

The District's Base Revenue Limit is the amount of general purpose tax revenue, per average daily attendance (ADA), that the District is entitled to by law. This amount is multiplied by the applicable attendance period ADA to derive the District's total entitlement.

The District is considered a "Basic aid school district" because property taxes exceed the computed revenue limit, therefore the District does not receive state aid for their revenue limit.

NOTE 2 - DEPOSITS AND INVESTMENTS

Summary of Deposits and Investments

Deposits and investments as of June 30, 2011, consist of the following:

	<u>Governmental Activities</u>	<u>Fiduciary Activities</u>
Cash in Bank		\$ 1,119
Cash in Revolving Fund	\$ 1,040	
Cash with Fiscal Agent	1,575,234	
County Pool Investments	2,168,429	
Total Deposits and Investments	<u>\$ 3,744,703</u>	<u>\$ 1,119</u>

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Cash in Bank and in Revolving Fund

Cash in bank consists of cash maintained in the commercial bank account owned by the District, exclusive of amounts held in revolving funds. Cash in revolving fund consists of all cash maintained in commercial bank accounts that are used as revolving funds as well as petty cash funds.

Cash with Fiscal Agent

Cash with Fiscal Agent consists of \$323,509 held by US Bank as trustee, for future payment of interest and redemption of certificates of participation principal, \$763,976 held by US Bank as trustee, for future construction projects, and \$487,749 held by US Bank as trustee, for future pay-off of a capital lease.

County Pool Investments

County pool investments consist of District cash held by the Marin County Treasury that is invested in the county investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts that are based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio).

General Authorization

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the following schedule:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
Treasury Obligations / Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Notes	5 years	30%	None
Mutual Funds / Money Market Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rate will adversely affect the fair value of an investment. Generally, as the length of the maturity of an investment increases, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury that purchases a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Segmented Time Distribution

Information about the sensitivity of the fair value of the District's investment to market interest rate fluctuations is provided by the following schedule that shows the distribution of the District's investment by maturity:

<u>Investment Type</u>	<u>Carrying Value</u>	<u>Fair Value</u>	<u>Less Than 1 Year</u>	<u>More Than 1 Year</u>
County Pool Investments	\$ 2,168,429	\$ 2,170,017	\$ 1,662,038	\$ 506,391

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the California Government Code, the District's investment policy, or debt agreements, and the actual rating as of the year-end for each investment type.

<u>Investment Type</u>	<u>Carrying Value</u>	<u>Fair Value</u>	<u>Rating as of Year End</u>		
			<u>AAA</u>	<u>Aa</u>	<u>Unrated</u>
County Pool Investments	\$ 2,168,429	\$ 2,170,017			\$ 2,168,429

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government Code. However, the District does not hold any investments in any one issuer, at year-end, that represents five percent or more of the total investments held by the District.

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies.

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 2 - DEPOSITS AND INVESTMENTS (CONCLUDED)

Custodial Credit Risk - Deposits (Concluded)

California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2011, the District does not have a bank balance that is exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the name of the District.

Custodial Credit Risk - Investments

This is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The District does not have a policy limiting the amount of securities that can be held by counterparties. As of June 30, 2011, the District does not have any investments that are held by counterparties.

NOTE 3 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS

There was no excess of expenditures over appropriations in the General Fund in 2010-11.

NOTE 4 - RECEIVABLES

Receivables at June 30, 2011 consist of the following:

	General Fund	Non-Major Governmental Funds	Totals
Federal Government	\$ 39,816	\$ 14,353	\$ 54,169
State Government	168,822	1,138	169,960
Local Governments	182,059		182,059
Miscellaneous	1,652		1,652
Totals	<u>\$ 392,349</u>	<u>\$ 15,491</u>	<u>\$ 407,840</u>

NOTE 5 - LONG-TERM RECEIVABLE

During fiscal year 1996-97, the City of Sausalito entered into a site lease/purchase agreement with the Sausalito Marin City School District for the purchase of Martin Luther King Jr. school site. Under the terms of the agreement, the City of Sausalito is required to make 17 annual lease payments to the District, with an interest rate of 7.46% factored into the annual payment amount. The lease does not include a prepayment option. As a result, the City of Sausalito is required to pay the full amount of each annual payment, even if the city were to decide to prepay the entire lease balance. Proceeds from the lease agreement are used to make the debt service payments on the outstanding certificates of participation, which are discussed in Note 10.

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 5 - LONG-TERM RECEIVABLE (CONCLUDED)

Future payments to be received under this agreement, as of June 30, 2011, are as follows:

<u>Year Ended</u> <u>June 30</u>	<u>Payments</u> <u>Receivable</u>
2012	\$ 475,000
2013	475,000
2014	<u>72,734</u>
Total	<u>\$ 1,022,734</u>

NOTE 6 - INTERFUND ACTIVITIES

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

A. Due From/Due To Other Funds

All interfund receivables and payables are scheduled to be paid within one year. Individual fund interfund receivable and payable balances at June 30, 2011 are as follows:

<u>Funds</u>	<u>Interfund</u> <u>Receivables</u>	<u>Interfund</u> <u>Payables</u>
General	\$ 45,252	\$ 1,366
Capital Projects - Special Reserve	125,394	13,164
Corporation Acquisition		125,394
Cafeteria	<u>1,366</u>	<u>32,088</u>
Totals	<u>\$ 172,012</u>	<u>\$ 172,012</u>

B. Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

<u>Funds</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General		\$ 108,133
Corporation Debt Service	\$ 477,372	37
Capital Projects - Special Reserve	1,138,579	533,139
Corporation Acquisition	37	1,082,812
Cafeteria	52,366	
Debt Service	<u>55,767</u>	
Totals	<u>\$ 1,724,121</u>	<u>\$ 1,724,121</u>

Transfer \$55,767 from General Fund to Capital Projects - Special Reserve Fund for capital lease sinking fund payment.

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 6 - INTERFUND ACTIVITIES (CONCLUDED)

B. Interfund Transfers (Concluded)

Transfer \$52,366 from General Fund to Cafeteria Fund to support the child nutrition program.

Transfer \$37 from Corporation Debt Service Fund to Corporation Acquisition Fund to transfer excess interest earnings from the certificates of participation reserve account, which will be used to finance future construction projects.

Transfer \$477,372 from Capital Projects - Special Reserve Fund to Corporation Debt Service Fund for debt service payment on outstanding certificates of participation.

Transfer \$55,767 from Capital Projects - Special Reserve Fund to Debt Service Fund for capital lease sinking fund payment.

Transfer \$1,082,812 from Corporation Acquisition Fund to Capital Projects - Special Reserve Fund to reimburse fund for expenditures from certificates of participation proceeds.

NOTE 7 - CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2011, is shown below:

	<u>Balances</u> <u>July 1, 2010</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balances</u> <u>June 30, 2011</u>
Land	\$ 948,870			\$ 948,870
Sites and Improvements	1,384,149	\$ 586,105		1,970,254
Buildings and Improvements	22,974,892	39,183		23,014,075
Furniture and Equipment	392,037	11,982		404,019
Work-in-Progress	65,202	1,088,420	\$ 638,770	514,852
Totals at Historical Cost	<u>25,765,150</u>	<u>1,725,690</u>	<u>638,770</u>	<u>26,852,070</u>
Less Accumulated Depreciation for:				
Sites and Improvements	1,131,735	40,833		1,172,568
Buildings and Improvements	2,806,675	725,919		3,532,594
Furniture and Equipment	50,498	30,475		80,973
Total Accumulated Depreciation	<u>3,988,908</u>	<u>797,227</u>	<u>0</u>	<u>4,786,135</u>
Governmental Activities				
Capital Assets, net	<u>\$ 21,776,242</u>	<u>\$ 928,463</u>	<u>\$ 638,770</u>	<u>\$ 22,065,935</u>

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 659,319
Instructional Library, Media, and Technology	14,122
School Site Administration	28,278
Food Services	11,955
Other Pupil Services	8,998
Data Processing Services	2,076
Other General Administration	29,636
Plant Services	<u>42,843</u>
Total Depreciation Expense	<u>\$ 797,227</u>

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 8 - GENERAL OBLIGATION BONDS

The outstanding general obligation debt of the District as of June 30, 2011 was as follows:

A. Current Interest Bonds

<u>Date of Issue</u>	<u>Interest Rate %</u>	<u>Maturity Date</u>	<u>Amount of Original Issue</u>	<u>Outstanding July 1, 2010</u>	<u>Issued Current Year</u>	<u>Redeemed Current Year</u>	<u>Outstanding June 30, 2011</u>
8/18/05	3.65-5.5	8/1/30	\$ 7,640,000	\$ 6,945,000		\$ 200,000	\$ 6,745,000
9/7/06	3.25-4.125	8/1/22	1,680,000	1,425,000		90,000	1,335,000
9/7/06	3.85-4.375	8/1/28	3,110,000	3,110,000			3,110,000
Totals			\$ 12,430,000	\$ 11,480,000	\$ 0	\$ 290,000	\$ 11,190,000

The annual requirements to amortize the current interest bonds, as of June 30, 2011, are as follows:

<u>Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2012	\$ 305,000	\$ 464,864	\$ 769,864
2013	325,000	449,389	774,389
2014	350,000	432,809	782,809
2015	385,000	414,626	799,626
2016	425,000	397,167	822,167
2017-2021	2,655,000	1,706,414	4,361,414
2022-2026	3,330,000	1,087,589	4,417,589
2027-2031	3,415,000	330,683	3,745,683
Totals	\$ 11,190,000	\$ 5,283,541	\$ 16,473,541

B. Capital Appreciation Bonds

<u>Date of Issue</u>	<u>Accretion Rate %</u>	<u>Date of Maturity</u>	<u>Amount of Original Issue</u>	<u>Outstanding July 1, 2010</u>	<u>Issued Current Year</u>	<u>Accreted Interest Current Year</u>	<u>Outstanding June 30, 2011</u>
9/7/06	7.586	8/1/33	\$ 309,991	\$ 411,910		\$ 31,840	\$ 443,750
9/7/06	5.523	8/1/42	3,159,933	3,890,484		217,834	4,108,318
Totals			\$ 3,469,924	\$ 4,302,394	\$ 0	\$ 249,674	\$ 4,552,068

The outstanding obligation for the Series 2006A capital appreciation bonds at June 30, 2011, is as follows:

<u>Year Ended June 30</u>	<u>Accretion Rate</u>	<u>Original Issue (Principal)</u>	<u>Accreted Interest</u>	<u>Totals</u>
2012-2016		\$ 0	\$ 0	\$ 0
2017-2021		0	0	0
2022-2026	7.586%	110,982	47,887	158,869
2027-2031	7.586%	137,836	59,474	197,310
2032-2036	7.586%	61,173	26,398	87,571
Totals		\$ 309,991	\$ 133,759	\$ 443,750

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 8 - GENERAL OBLIGATION BONDS (CONCLUDED)

B. Capital Appreciation Bonds (Concluded)

The annual requirements to amortize the Series 2006A capital appreciation bonds at June 30, 2011, are as follows:

<u>Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2012-2016	\$ 0	\$ 0	\$ 0
2017-2021	0	0	0
2022-2026	110,982	309,018	420,000
2027-2031	137,836	562,164	700,000
2032-2036	61,173	358,827	420,000
Totals	\$ 309,991	\$ 1,230,009	\$ 1,540,000

The outstanding obligation for Series 2006B capital appreciation bonds at June 30, 2011, is as follows:

<u>Year Ended June 30</u>	<u>Accretion Rate</u>	<u>Original Issue (Principal)</u>	<u>Accreted Interest</u>	<u>Totals</u>
2012-2016		\$ 0	\$ 0	\$ 0
2017-2021		0	0	0
2022-2026		0	0	0
2027-2031	5.523%	261,222	78,396	339,618
2032-2036	5.523%	1,295,771	388,898	1,684,669
2037-2041	5.523%	1,182,824	355,014	1,537,838
2042-2046	5.523%	420,116	126,077	546,193
Totals		\$ 3,159,933	\$ 948,385	\$ 4,108,318

The annual requirements to amortize the Series 2006B capital appreciation bonds at June 30, 2011, are as follows:

<u>Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2012-2016	\$ 0	\$ 0	\$ 0
2017-2021	0	0	0
2022-2026	0	0	0
2027-2031	261,222	673,778	935,000
2032-2036	1,295,771	4,334,229	5,630,000
2037-2041	1,182,824	5,537,176	6,720,000
2042-2046	420,116	2,469,884	2,890,000
Totals	\$ 3,159,933	\$ 13,015,067	\$ 16,175,000

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 9 - CAPITAL LEASES

- A. On December 1, 2002, the District entered into a \$1,000,000 lease agreement to finance the remodel of its existing school facilities and the update of its technology systems. The agreement requires the District to make fifteen (15) annual payments of \$55,766 to a sinking fund maintained by US Bank. The sum of the annual payments plus interest earned on the sinking fund balance are expected to be sufficient to make a single \$1,000,000 lease payment on December 19, 2017 and pay-off the entire lease balance at that time. The lease does not include a prepayment option. The agreement provides for title to pass upon expiration of the lease period.

Future required sinking fund payments as of June 30, 2011 are as follows:

Year Ended June 30	Sinking Fund Payments
2012	\$ 55,766
2013	55,766
2014	55,766
2015	55,766
2016	55,766
2017-2021	<u>111,532</u>
Total sinking fund payments remaining	<u>\$ 390,362</u>
Lease payment due December 19, 2017	<u>\$ 1,000,000</u>

At June 30, 2011, the Debt Service Fund has a fund balance of \$487,749.

- B. On August 19, 2005, The District entered into a lease agreement to finance the acquisition of energy management equipment valued at \$156,600 at an interest rate of 4.095%. The agreement requires 10 annual payments of \$19,399. The agreement provides for title to pass upon expiration of the lease period.

Future minimum lease payments under this agreement are as follows:

Year Ended June 30	Lease Payments
2012	\$ 19,399
2013	19,399
2014	19,399
2015	19,399
2016	<u>19,399</u>
Total payments	96,995
Less amounts representing interest	<u>(9,115)</u>
Present value of net minimum lease payments	<u>\$ 87,880</u>

The District will receive no sublease rental revenues nor pay any contingent rentals for the energy management equipment.

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 10 - CERTIFICATES OF PARTICIPATION

In August 2006, the Sausalito School District Financing Corporation issued certificates of participation (COPS) in the amount of \$3,235,000 with interest rates ranging from 3.25% to 5.0%. The 2006 COPS were issued to refund the outstanding 1996 Refunding COPS and provide financing for the renovation, construction, and modernization of certain District facilities. At June 30, 2011, the principal balance outstanding was \$1,235,000.

The annual requirements to amortize the certificates of participation as of June 30, 2011 are as follows:

<u>Year Ended</u> <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2012	\$ 415,000	\$ 61,375	\$ 476,375
2013	440,000	41,000	481,000
2014	380,000	19,000	399,000
Totals	\$ 1,235,000	\$ 121,375	\$ 1,356,375

NOTE 11 - EARLY RETIREMENT INCENTIVES

In addition to the STRS pension benefits described in Note 15, the District began providing an early retirement incentive benefit program through the Public Agency Retirement System (PARS) in 2009-10. The PARS program was offered to all certificated employees with at least 30 years of teaching experience and with 10 years of service with the District.

Two additional certificated employees participated in the program in fiscal year 2010-11. The future liability for the early retirement incentive benefits at June 30, 2011, is \$67,536, and future payments are as follows:

<u>Year Ended</u> <u>June 30</u>	<u>PARS</u>
2012	\$ 16,884
2013	16,884
2014	16,884
2015	16,884
Total	\$ 67,536

NOTE 12 - OTHER POST EMPLOYMENT BENEFITS

From an accrual accounting perspective, the cost of other post employment benefits (OPEB), like the cost of pension benefits, generally should be associated with the periods in which the cost occurs, rather than in future years when the benefits are paid or provided. Governmental Accounting Standards Board Statement No. 45 requires an accrual basis measurement and recognition of OPEB cost over a period that approximates employees' years of service and provides information about actuarial accrued liabilities associated with OPEB and to what extent progress is being made in funding the plan.

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 12 - OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Plan Descriptions: The District provides medical coverage to classified employees with at least 15 years of service in the District who retire before the age of 65. The District subsidized coverage ceases after the earlier of 24 months or at age 65. The District contributes up to the employee only rate towards classified retiree health premiums up to the District's annual cap, which was \$8,698 at the time of the valuation.

All contracts with District employees will be renegotiated at various times in the future and, thus, costs and benefits are subject to change. Benefits and contribution requirements (both employee and employer) for the OPEB Plan are established by various labor agreements.

The District had twenty-three (23) active employees and one (1) retired employee covered by the OPEB Plan as of June 30, 2009, the effective date of the triennial OPEB valuation. For the District, OPEB benefits are administered by District personnel. No separate financial statements are issued.

Funding Policy: The District currently pays for other post employment benefits on a pay-as-you-go basis, and these financial statements assume that pay-as-you-go funding will continue.

Annual OPEB Cost and Net OPEB Obligation/(Asset): The following table shows the components of the District's annual OPEB cost for the fiscal year ended June 30, 2011, the amount actually contributed to the Plan, and changes in the District's net OPEB obligation/(asset) that resulted in a net OPEB asset of \$2,735 for the year ended June 30, 2011.

Normal service cost with interest to end of year	\$ 4,000
Amortization of UAAL with interest to end of year	<u>1,000</u>
Annual required contribution (ARC)	5,000
Interest on Net OPEB Obligation	0
Adjustment to ARC	<u>(0)</u>
Annual OPEB cost (expense)	5,000
Contributions for the fiscal year	<u>(7,020)</u>
Increase in Net OPEB Obligation/(Asset)	(2,020)
Net OPEB Obligation/(Asset) - June 30, 2010	<u>(715)</u>
Net OPEB Obligation/(Asset) - June 30, 2011	<u>\$ (2,735)</u>

The District's annual OPEB cost, percentage of annual OPEB cost contributed to the plan, and net OPEB asset for the last three fiscal years are presented in the following table:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage Contributed</u>	<u>Net OPEB Obligation/(Asset)</u>
June 30, 2011	\$ 5,000	140.4%	\$ (2,735)
June 30, 2010	5,000	114.3%	(715)
June 30, 2009	N/A	N/A	N/A

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 12 - OTHER POST EMPLOYMENT BENEFITS (CONCLUDED)

Actuarial Methods and Assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members.

The projection of future benefits for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of future events far into the future. Examples include mortality, turnover, disability, retirement and other factors that affect the number of people eligible to receive future retiree benefits. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2009, actuarial valuation, the liabilities were computed using the projected unit credit method and the District's UAAL is being amortized using the level dollar basis over an open 30 year period. The actuarial assumptions utilized a 4.5% discount rate, the expected long-term rate of return on District assets. The valuation assumes an initial healthcare cost rate of 12% which grades down to an ultimate rate of 5% for year 9 and thereafter.

NOTE 13 - LONG-TERM LIABILITIES

The changes in long-term liabilities for the year ended June 30, 2011, is shown below:

	Balances July 1, 2010	Additions	Deductions	Balances June 30, 2011	Due within One Year
Compensated Absences	\$ 19,415		\$ 11,603	\$ 7,812	\$ 7,812
General Obligation Bonds:					
Current Interest	11,480,000		290,000	11,190,000	305,000
Capital Appreciation	4,302,394	\$ 249,674		4,552,068	
Capital Leases	1,103,130		15,250	1,087,880	15,876
Certificates of Participation	1,635,000		400,000	1,235,000	415,000
Early Retirement Incentives	42,200	42,220	16,884	67,536	16,884
Totals	\$ 18,582,139	\$ 291,894	\$ 733,737	\$ 18,140,296	\$ 760,572

NOTE 14 - FUND BALANCES

The District's fund balances at June 30, 2011 consisted of the following:

	General Fund	Bond Interest and Redemption Fund	Corporation Debt Service Fund	Capital Projects- Special Reserve Fund	Corporation Acquisition Fund	Non-Major Governmental Funds	Totals
Nonspendable	\$ 1,000					\$ 40	\$ 1,040
Restricted	227,310	\$ 548,851	\$ 323,509	\$ 24,429	\$ 638,582	488,960	2,251,841
Assigned	39,189					6,050	45,239
Unassigned:							
Economic Uncertainties	894,140						894,140
Other	488,802						488,802
Total Fund Balances	\$ 1,850,441	\$ 548,851	\$ 323,509	\$ 24,429	\$ 638,582	\$ 495,050	\$ 3,680,862

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 15 - EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (STRS) and classified employees are members of the Public Employees' Retirement System (PERS).

A. State Teachers' Retirement System (STRS)

Plan Description

The District contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability, and survivor benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from the STRS, 100 Waterfront Place, West Sacramento, California 95605.

Funding Policy

Active plan members are required to contribute 8.0% of their salary and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2010-11 was 8.25% of annual payroll. The contribution requirements of the plan members are established by State statute. The District's contributions to STRS for the fiscal years ended June 30, 2011, 2010, and 2009, were \$99,979, \$121,440, and \$119,046, respectively, and equal 100% of the required contributions for each year.

B. California Public Employees' Retirement System (CalPERS)

Plan Description

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 Q Street, Sacramento, CA 95811.

Funding Policy

Active plan members are required to contribute 7.0% of their salary and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2010-11 was 10.707%.

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 15 - EMPLOYEE RETIREMENT SYSTEMS (CONCLUDED)

B. California Public Employees' Retirement System (CalPERS) (Concluded)

Funding Policy (Concluded)

The contribution requirements of the plan members are established by State statute. The District's contributions to CalPERS for the fiscal years ended June 30, 2011, 2010, and 2009, were \$106,473, \$101,151, and \$97,985, respectively, and equal 100% of the required contributions for each year.

C. Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (STRS or PERS) must be covered by social security or an alternative plan. The District has elected to use Social Security as its alternative plan. Contributions made by the District and participating employee vest immediately. The District contributes 6.2% of each employee's gross earnings. In addition, employees were required to contribute 6.2% of their gross earnings from July 2010 through December 2010 and 4.2% from January 2011 through June 2011.

NOTE 16 - ON-BEHALF PAYMENTS MADE BY THE STATE OF CALIFORNIA

The District was the recipient of on-behalf payments made by the State of California to the State Teachers' Retirement System (STRS) for K-12 Education. This payment consists of state general fund contributions to STRS of \$51,710 (4.267% of salaries subject to STRS).

NOTE 17 - RISK MANAGEMENT

The District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal year 2010-11, the District participated in one joint powers authority (JPA) for purposes of pooling for risk. There were no significant reductions in coverage during the year. Settlements have not exceeded coverage in any of the past three years.

NOTE 18 - JOINT VENTURES

The District participates in two joint ventures under joint powers agreements with Marin School Insurance Authority (MSIA) for workers' compensation and property and liability insurance, and Marin Pupils Transportation Agency (MPTA) for pupil transportation services for special education children. The relationships between the District and the JPAs are such that the JPAs are not component units of the District for financial reporting purposes.

The JPAs arrange for and/or provide coverage or transportation services for its members. The JPAs are governed by a board consisting of a representative from each member district. Each board controls the operations of their JPAs, including selection of management and approval of operating budgets independent of any influence by the member districts beyond their representation on the Board. Each member district pays a premium commensurate with the level of coverage or service requested and shares surpluses and deficits proportionately to their participation in the JPAs. The District is charged by the MPTA based upon actual cost of pupil transportation. The JPAs are audited on an annual basis. Financial information can be obtained by contacting each JPA's management.

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 19 - CHARTER SCHOOL

In accordance with Education Code Section 47605, the District approved a charter school agreement with Willow Creek Academy Charter School, which was renewed for an additional five years for the period July 1, 2009 through June 30, 2014.

Under the terms of the agreement, the charter school is responsible for managing, budgeting, and accounting for its activities in accordance with accounting principles generally accepted in the United States of America. Therefore, the financial activities of the charter school are not included in the District's financial reports; however, the financial transactions between the charter school and the District are included.

NOTE 20 - COMMITMENTS AND CONTINGENCIES

A. Questioned Costs - Attendance

The District did not comply with the attendance requirements of Education Code Section 46000 in fiscal year 2009-10, and as a result the District's SELPA funding will be reduced by \$72,981. The District is currently pursuing a waiver that will hold the District harmless for the inadvertent noncompliance related to the attendance requirements. These financial statements do not contain any adjustments related to this noncompliance, since the outcome of the District's attempts to obtain a waiver, cannot reasonably be determined at this time.

B. State and Federal Allowances, Awards and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

C. Litigation

The District is subject to various legal proceedings and claims. In the opinion of management, the ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the District.

NOTE 21 - RECLASSIFICATION OF FUND BALANCES

The beginning fund balances of the General Fund and Special Revenue - Special Reserve Fund have been combined for financial reporting purposes in accordance with GASB 54 (see Note 1C).

	General Fund	Special Revenue - Special Reserve Fund
Fund Balances - July 1, 2010 (as originally stated)	\$ 1,239,738	\$ 347,631
Reclassification of Fund Balances	<u>347,631</u>	<u>(347,631)</u>
Fund Balances - July 1, 2010 (as restated)	<u>\$ 1,587,369</u>	<u>\$ 0</u>

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 22 - SUBSEQUENT EVENT

On August 16, 2011, the District entered into a lease agreement to finance the purchase of computer equipment valued at \$29,752 at an interest rate of 6.91%. The agreement requires three annual lease payments of \$10,608 and provides for title to pass upon expiration of the lease period.

Future minimum lease payments under this agreement are as follows:

Year Ended <u>June 30</u>	Lease <u>Payments</u>
2012	\$ 10,608
2013	10,608
2014	<u>10,608</u>
Total payments	31,824
Less amounts representing interest	<u>(2,072)</u>
Present value of net minimum lease payments	<u><u>\$ 29,752</u></u>

SUPPLEMENTARY INFORMATION SECTION

SAUSALITO MARIN CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<u>Revenues</u>				
Revenue Limit Sources:				
State Apportionment	\$ 37,100	\$ 160,001	\$ 160,001	
Local Sources	3,614,261	3,600,548	3,598,014	\$ (2,534)
Total Revenue Limit Sources	3,651,361	3,760,549	3,758,015	(2,534)
Federal Revenue	183,370	263,934	288,926	24,992
Other State Revenue	852,614	838,106	810,235	(27,871)
Other Local Revenue	834,069	1,596,061	1,659,600	63,539
Total Revenues	5,521,414	6,458,650	6,516,776	58,126
<u>Expenditures</u>				
Certificated Salaries	1,538,647	1,705,538	1,637,597	67,941
Classified Salaries	881,470	839,591	833,071	6,520
Employee Benefits	694,516	681,476	659,945	21,531
Books and Supplies	150,638	196,749	164,900	31,849
Services and Other				
Operating Expenditures	1,649,019	2,532,365	2,505,922	26,443
Capital Outlay		47,645	18,982	28,663
Debt Service:				
Principal Retirement	14,635	15,250	15,250	
Interest and Fiscal Charges	4,765	4,150	4,149	1
Other Expenditures	574,064	526,719	505,755	20,964
Total Expenditures	5,507,754	6,549,483	6,345,571	203,912
Excess of Revenues Over (Under) Expenditures	13,660	(90,833)	171,205	262,038
<u>Other Financing (Uses)</u>				
Operating Transfers Out	(93,198)	(95,695)	(108,133)	(12,438)
Net Change in Fund Balances	(79,538)	(186,528)	63,072	\$ 249,600
Fund Balances - July 1, 2010 (Note 21)	1,587,369	1,587,369	1,587,369	
Fund Balances - June 30, 2011	\$ 1,507,831	\$ 1,400,841	\$ 1,650,441	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

SAUSALITO MARIN CITY SCHOOL DISTRICT
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2011

	Deferred Maintenance	Cafeteria
<u>Assets</u>		
Deposits and Investments	\$ 5,341	\$ 15,980
Receivables		15,491
Due from Other Funds		1,366
Total Assets	<u>\$ 5,341</u>	<u>\$ 32,837</u>
<u>Liabilities and Fund Balances</u>		
Liabilities:		
Accounts Payable		
Due to Other Funds		\$ 32,088
Total Liabilities		<u>32,088</u>
Fund Balances:		
Nonspendable		40
Restricted		
Assigned	\$ 5,341	709
Total Fund Balances	<u>5,341</u>	<u>749</u>
Total Liabilities and Fund Balances	<u>\$ 5,341</u>	<u>\$ 32,837</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

<u>Debt Service</u>	<u>Building</u>	<u>County School Facilities</u>	<u>Total Non-Major Governmental Funds</u>
\$ 487,749	\$ 245	\$ 2,386	\$ 511,701
			15,491
			1,366
<u>\$ 487,749</u>	<u>\$ 245</u>	<u>\$ 2,386</u>	<u>\$ 528,558</u>
		\$ 1,420	\$ 1,420
			32,088
		<u>1,420</u>	<u>33,508</u>
			40
\$ 487,749	\$ 245	966	488,960
			6,050
<u>487,749</u>	<u>245</u>	<u>966</u>	<u>495,050</u>
<u>\$ 487,749</u>	<u>\$ 245</u>	<u>\$ 2,386</u>	<u>\$ 528,558</u>

SAUSALITO MARIN CITY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Deferred Maintenance	Cafeteria
<u>Revenues</u>		
Federal Revenue		\$ 90,097
State Revenue	\$ 4,928	7,334
Local Revenue	13	(130)
Total Revenues	4,941	97,301
<u>Expenditures</u>		
Food Services		148,958
Facilities Acquisition and Construction		
Total Expenditures	0	148,958
Excess of Revenues Over (Under) Expenditures	4,941	(51,657)
<u>Other Financing Sources</u>		
Operating Transfers In		52,366
Net Change in Fund Balances	4,941	709
Fund Balances - July 1, 2010	400	40
Fund Balances - June 30, 2011	\$ 5,341	\$ 749

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

<u>Debt Service</u>	<u>Building</u>	<u>County School Facilities</u>	<u>Total Non-Major Governmental Funds</u>
			\$ 90,097
			12,262
\$ 11,089	\$ 20	\$ 12	11,004
11,089	20	12	113,363
			148,958
		1,420	1,420
0	0	1,420	150,378
11,089	20	(1,408)	(37,015)
55,767			108,133
66,856	20	(1,408)	71,118
420,893	225	2,374	423,932
<u>\$ 487,749</u>	<u>\$ 245</u>	<u>\$ 966</u>	<u>\$ 495,050</u>

SAUSALITO MARIN CITY SCHOOL DISTRICT
SCHEDULE OF FUNDING PROGRESS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Actuarial Valuation Date</u>	<u>Value of Assets</u>	<u>Accrued Liability (AAL)</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>Percentage of Covered Payroll</u>
6/30/09	\$ 0	\$ 30,000	\$ 30,000	0%	\$ 801,087	3.7%

SEE NOTES TO SUPPLEMENTARY INFORMATION

SAUSALITO MARIN CITY SCHOOL DISTRICT
ORGANIZATION/BOARD OF TRUSTEES/ADMINISTRATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

ORGANIZATION

The Sausalito Marin City School District comprises and serves the City of Sausalito, Marin City, and several military installations. There were no changes in the boundaries of the District during the current year. The District currently operates two elementary schools serving students in kindergarten through grade eight.

BOARD OF TRUSTEES

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Thomas Newmeyer	President	December 2014
Mark Trotter	Vice President	December 2014
Karen Benjamin	Clerk	December 2012
William Ziegler	Member	December 2012
Shirley Thornton, Ed. D.	Member	December 2014

ADMINISTRATION

Dr. Debra A. Bradley
Superintendent

Margaret Bonardi
Business Manager

SAUSALITO MARIN CITY SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Elementary</u>	<u>P-2 Report</u>	<u>Annual Report</u>
Kindergarten	15.41	15.36
First through Third	58.14	56.55
Fourth through Sixth	47.97	47.40
Seventh and Eighth	28.43	28.57
Home & Hospital	0.04	0.04
Special Education - Special Day Class	2.69	2.65
Special Education - Nonpublic	3.32	3.01
Extended Year	0.55	0.55
Totals	<u>156.55</u>	<u>154.13</u>

SEE NOTES TO SUPPLEMENTARY INFORMATION

SAUSALITO MARIN CITY SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Grade Level</u>	<u>1982-83 Actual Minutes</u>	<u>Adjusted 1982-83 Actual Minutes</u>	<u>1986-87 Minutes Required</u>	<u>Adjusted 1986-87 Minutes Required</u>	<u>2010-11 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Number of Days Multitrack Calendar</u>	<u>Status</u>
Kindergarten	31,500	30,625	36,000	35,000	53,433	180	N/A	In Compliance
Grade 1	45,500	44,237	50,400	49,000	58,433	180	N/A	In Compliance
Grade 2	45,500	44,237	50,400	49,000	58,433	180	N/A	In Compliance
Grade 3	45,500	44,237	50,400	49,000	60,510	180	N/A	In Compliance
Grade 4	54,250	52,744	54,000	52,500	60,510	180	N/A	In Compliance
Grade 5	54,250	52,744	54,000	52,500	60,510	180	N/A	In Compliance
Grade 6	54,250	52,744	54,000	52,500	61,230	180	N/A	In Compliance
Grade 7	54,250	52,744	54,000	52,500	61,230	180	N/A	In Compliance
Grade 8	54,250	52,744	54,000	52,500	61,230	180	N/A	In Compliance

SEE NOTES TO SUPPLEMENTARY INFORMATION

SAUSALITO MARIN CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Program Name</u>	<u>Federal Catalog Number</u>	<u>Pass-Through Identification Number</u>	<u>Federal Program Expenditures</u>
U.S. Department of Agriculture:			
Passed through California			
Department of Education (CDE):			
<i>Child Nutrition Cluster:</i>			
National School Lunch	10.555	13524	\$ 68,397
Needy Breakfast	10.553	13526	21,700
U.S. Department of Education:			
Passed through CDE:			
ARRA State Fiscal Stabilization Fund	84.394	25008	75,145
Education Jobs Fund	84.410	25152	32,721
<i>Title I, Part A Cluster:</i>			
NCLB: Title I Basic Grant Low-Income & Neglected	84.010	14329	97,069
ARRA NCLB: Title I Basic Grant Low-Income & Neglected	84.389	15005	5,302
NCLB: Title II - Improving Teacher Quality	84.367	14341	27,416
NCLB: Title II - Enhancing Education Through Technology	84.318	14334	122
NCLB: Title III - Immigrant Education Program	84.365	14346	96
NCLB: Title III - Limited English Proficient	84.365	10084	3,078
Passed through Marin County SELPA:			
<i>Special Education Cluster:</i>			
IDEA Part B Basic Local Assistance	84.027	13379	50,684
ARRA IDEA Part B Local Assistance	84.391	15003	9,530
Received Direct:			
Federal Impact Aid	84.041	n/a	28,243
U.S. Department of Health and Human Services:			
Passed through CDE:			
Medi-Cal Billing	93.778	10013	30,314
Total			<u>\$ 449,817</u>

SEE NOTES TO SUPPLEMENTARY INFORMATION

**SAUSALITO MARIN CITY SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT
WITH AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	General <u>Fund</u>	Special Revenue - Special Reserve <u>Fund</u>
June 30, 2011 Annual Financial and Budget Report Fund Balances	\$ 1,334,107	\$ 316,334
Reclassification Increasing (Decreasing) Fund Balance:		
Overstatement of Fund Balance		(316,334)
Understatement of Fund Balance	<u>316,334</u>	<u></u>
June 30, 2011 Audited Financial Statements Fund Balances	<u>\$ 1,650,441</u>	<u>\$ 0</u>

The reclassification of fund balances above was required as a result of the definition of special revenue funds prescribed by GASB 54.

Auditor's Comments

The audited financial statements of all other funds were in agreement with the Annual Financial and Budget Report for the fiscal year ended June 30, 2011.

SAUSALITO MARIN CITY SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	GENERAL FUND			
	(Budget)* 2011-12 **	2010-11	2009-10	2008-09
Revenues and Other Financial Sources	\$ 5,745,777	\$ 6,516,776	\$ 5,988,540	\$ 5,734,095
Expenditures	5,687,291	6,345,571	6,008,857	5,384,983
Other Uses and Transfers Out	90,767	108,133	110,243	108,248
Total Outgo	5,778,058	6,453,704	6,119,100	5,493,231
Change in Fund Balance	(32,281)	63,072	(130,560)	240,864
Ending Fund Balance	\$ 1,618,160	\$ 1,650,441	\$ 1,587,369 ⁽¹⁾	\$ 1,370,298
Available Reserves	\$ 1,109,836	\$ 1,382,942	\$ 968,510	\$ 832,572
Reserve for Economic Uncertainties ***	\$ 894,139	\$ 894,140	\$ 617,955	\$ 553,248
Available Reserves as a Percentage of Total Outgo	19.2%	21.4%	15.8%	15.2%
Average Daily Attendance at P-2	156	157	159 ⁽²⁾	153
Total Long-Term Liabilities	\$ 17,398,978	\$ 18,140,296	\$ 18,582,139	\$ 18,975,079

* Amounts reported for the 2011-12 budget are presented for analytical purposes only and have not been audited.

** Amounts have been adjusted to ensure comparability with the current year GASB 54 financial statement presentation.

*** Reported balances are a component of available reserves.

(1) The amount presented for fiscal year 2009-10 has been adjusted to reflect the reclassification discussed in Note 21 of these financial statements.

(2) The amount presented for fiscal year 2009-10 represents the audited average daily attendance (ADA) originally reported by the District. The audited ADA after excluding the questioned ADA in Finding 10 - 3 / 10000 was 2 ADA.

The fund balance of the General Fund increased \$280,143 over the past two years due to the reclassification of the Special Revenue - Special Reserve Fund at the beginning of fiscal year 2010-11 (Note 21). The fiscal year 2011-12 budget projects a decrease of \$32,281 (2.0%). For a district this size, the state recommends available reserves of at least 5% of total general fund expenditures, transfers out, and other uses (total outgo).

The District produced operating surpluses of \$63,072 and \$240,864 during fiscal years 2010-11 and 2008-09, respectively, and incurred an operating deficit of \$130,560 during fiscal year 2009-10.

Average daily attendance (ADA) increased 4 ADA over the past two years. The District projects a decrease of 1 ADA during fiscal year 2011-12.

Total long-term liabilities decreased \$834,783 over the past two years, due primarily to the reduction of the District's certificates of participation obligation.

SEE NOTES TO SUPPLEMENTARY INFORMATION

SAUSALITO MARIN CITY SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Charter School</u>	<u>District Audit</u>
Willow Creek Academy	Excluded

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES

A. Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, the District is required to present a Schedule of Revenues, Expenditures, and Changes in Fund Balance budgetary comparison for the General Fund and each Major Special Revenue Fund that has an adopted budget. This schedule presents the original adopted budget, final adopted budget, and the actual revenues and expenditures of each of these funds by object.

B. Combining Statements

Combining statements are presented for purposes of additional analysis, and are not a required part of the District's basic financial statements. These statements present more detailed information about the financial position and financial activities of the District's individual funds.

C. Schedule of Funding Progress

In accordance with Governmental Accounting Standards Board Statement No. 45, the District is required to present a schedule which shows the funding progress of the District's OPEB plan for the most recent valuation and two preceding valuations. The information required to be disclosed includes the valuation date, the actuarial value of assets, the actuarial accrued liability, the total unfunded actuarial liability, the actuarial value of assets as a percentage of the actuarial accrued liability (funded ratio), the annual covered payroll and the ratio of the unfunded actuarial liability to annual covered payroll.

D. Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

E. Schedule of Instructional Time

The District received state funding under the Basic Aid Provision and therefore did not receive incentive funding for increasing instructional time as provided by the incentive for longer instructional day. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206.

F. Schedule of Expenditures of Federal Awards

The accompanying schedule of expenditures of federal awards includes the federal grant activities of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

SAUSALITO MARIN CITY SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES (CONCLUDED)

G. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds, as reported in the Annual Financial and Budget Report to the audited financial statements.

H. Schedule of Financial Trends and Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

I. Schedule of Charter Schools

This schedule lists all charter schools chartered by the District and identifies whether or not the charter schools were included or excluded from the audit of the District.

OTHER INDEPENDENT AUDITOR'S REPORTS SECTION

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Trustees
Sausalito Marin City School District
Sausalito, California

We have audited Sausalito Marin City School District's compliance with the types of compliance requirements described in the *Standards and Procedures for Audits of California K-12 Local Educational Agencies 2010-11* to the state laws and regulations listed below for the year ended June 30, 2011. Compliance with the requirements of state laws and regulations is the responsibility of the District's management. Our responsibility is to express an opinion on Sausalito Marin City School District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Standards and Procedures for Audits of California K-12 Local Educational Agencies 2010-11*, prescribed in the California Code of Regulations, Title 5, section 19810 and following. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state laws and regulations listed below occurred. An audit includes examining, on a test basis, evidence about Sausalito Marin City School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Sausalito Marin City School District's compliance with those requirements.

<u>Description</u>	<u>Procedures in Education Audit Appeals Panel's Audit Guide</u>	<u>Procedures Performed</u>
Attendance Accounting:		
Attendance Reporting	8	Yes
Kindergarten Continuance	3	Yes
Independent Study	23	No (see below)
Continuation Education	10	Not Applicable
Instructional Time:		
School Districts	6	Yes
County Offices of Education	3	Not Applicable
Instructional Material:		
General Requirements	8	Yes
Ratios of Administrative Employees to Teachers	1	Yes
Classroom Teacher Salaries	1	Yes
Early Retirement Incentive Program	4	Not Applicable
Gann Limit Calculation	1	Yes
School Accountability Report Card	3	Yes
Public Hearing Requirement - Receipt of Funds	1	Yes

<u>Description</u>	<u>Procedures In Education Audit Appeals Panel's Audit Guide</u>	<u>Procedures Performed</u>
Class Size Reduction Program:		
General Requirements	7	Yes
Option One	3	Yes
Option Two	4	Not Applicable
Districts or Charter Schools With Only One School Serving K-3	4	Yes
After School Education and Safety Program:		
General Requirements	4	Yes
After School	4	Yes
Before School	5	Not Applicable
Contemporaneous Records of Attendance For Charter Schools	1	Not Applicable
Mode of Instruction for Charter Schools	1	Not Applicable
Nonclassroom-Based Instruction/ Independent Study for Charter Schools	15	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction for Charter Schools	3	Not Applicable
Annual Instructional Minutes - Classroom Based For Charter Schools	3	Not Applicable

We did not perform tests for the independent study program because the ADA claimed by the District does not exceed the threshold that requires testing.

In our opinion, Sausalito Marin City School District complied with the state laws and regulations referred to above for the year ended June 30, 2011, except as described in the accompanying Schedule of Findings and Questioned Costs. Further, based on our examination, for items not tested, nothing came to our attention to indicate that the Sausalito Marin City School District had not complied with the state laws and regulations.

The District's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the response and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of the District's Board, management, California State Controller's Office, California Department of Finance, California Department of Education, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Stephen Roatch Accountancy Corporation

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

December 7, 2011

STEPHEN ROATCH ACCOUNTANCY CORPORATION

Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Board of Trustees
Sausalito Marin City School District
Sausalito, California

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Sausalito Marin City School District, as of and for the year ended June 30, 2011, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 7, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the District's Board, management, federal and state awarding agencies, and is not intended to be and should not be used by anyone other than these specified parties.

Stephen Roatch Accountancy Corporation

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

December 7, 2011

FINDINGS AND QUESTIONED COSTS SECTION

SAUSALITO MARIN CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Unqualified

Internal control over financial reporting:

Material weaknesses identified?

_____ Yes X No

Significant deficiencies identified not considered
to be material weaknesses?

_____ Yes X None reported

Noncompliance material to financial statements noted?

_____ Yes X No

State Awards

Internal control over state programs:

Material weaknesses identified?

_____ Yes X No

Significant deficiencies identified not considered
to be material weaknesses?

 X Yes _____ None reported

Type of auditor's report issued on compliance for
state programs:

Unqualified

**SAUSALITO MARIN CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

SECTION II - FINANCIAL STATEMENT FINDINGS

There are no matters to report for the fiscal year ended 2010-11.

SAUSALITO MARIN CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

SECTION III - STATE AWARD FINDINGS AND QUESTIONED COSTS

11 - 1 / 40000

SIGNIFICANT DEFICIENCY

INSTRUCTIONAL MINUTES CALCULATIONS

<u>Criteria:</u>	The 1983 Educational Reform Act established financial incentives for school districts that offer at least a specified minimum number of instructional minutes per school year. Accordingly, districts should develop procedures to ensure that the required number of instructional minutes are provided and properly documented.
<u>Condition:</u>	Instructional minutes calculations are not routinely prepared, by school site administrators, on an annual basis to ensure compliance with instructional minutes requirements. As a result, no independent review is performed by the business office to ensure that the instructional minute calculations are accurate and comply with state incentive funding requirements.
<u>Questioned Costs:</u>	None. The District complied with the instructional minutes requirements for fiscal year 2010-11. In addition, the District was funded under the basic aid provision in 2010-11, and therefore did not receive longer day incentive funding.
<u>Context:</u>	Both school sites were tested for instructional minutes compliance in fiscal year 2010-11.
<u>Effect:</u>	The District's procedures for instructional minutes compliance is inadequate and may result in a loss of funding if the District is unable to detect and prevent a potential instructional minutes shortfall in the future. If school sites do not meet minimum daily instructional minute requirements, the school day cannot be counted for apportionment purposes, and could potentially result in a loss of average daily attendance that could potentially affect categorical funding.
<u>Cause:</u>	The business office has not required school sites to compute their annual instructional minutes in past years. The 2010-11 instructional minutes calculation was not completed by the business office until November 2011 due to turnover in the business office.
<u>Recommendation:</u>	The District should require each site to compute their annual instructional minute calculations at the beginning of each school year, and submit their calculation, along with related school calendar and bell schedules, to the business office for review. Site Principals should be notified that changes may not be made to bell schedules without obtaining prior approval from the business office. If revisions are made to site bell schedules, site administrators should recalculate instructional minutes and submit the revised calculation to the business office for review.

SAUSALITO MARIN CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

SECTION III - STATE AWARD FINDINGS AND QUESTIONED COSTS (CONCLUDED)

INSTRUCTIONAL MINUTES CALCULATIONS (CONCLUDED)

District Response:

The District has developed an "Instructional Time Certification" form that will be sent out to Principals in August of each school year. Principals will be required to return the completed certification form along with applicable bell schedules by September. The District Office will follow up with Principals during the school year for any changes to the bell schedule or calendar and will require new certification forms to be completed if any changes are noted.

**SAUSALITO MARIN CITY SCHOOL DISTRICT
STATUS OF PRIOR YEAR RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<u>Recommendations</u>	<u>Current Status</u>	<u>Explanation If Not Fully Implemented</u>
<u>FINANCIAL STATEMENTS</u>		
10 - 1 / 30000		
<u>FINANCIAL REPORTING - UNAUDITED ACTUALS</u>		
The District should develop procedures to ensure that temporary borrowing between funds is recorded on the general ledger as a loan rather than a permanent equity transfer between funds.	Implemented	
10 - 2 / 30000		
<u>CAFETERIA FUND OPERATIONS</u>		
The District should implement program changes that will allow the Cafeteria Fund to operate closer to a break-even basis. Program changes should address efforts to improve collection procedures and procedures that will provide cafeteria staff with more accurate meal order counts.	Partially Implemented	Comment Not Repeated. The District transitioned to Provision 2 funding in 2010-11 and continues to work on improving cafeteria operations, specifically focusing on cost containment.
<u>STATE AWARDS</u>		
10 - 3 / 10000		
<u>ATTENDANCE</u>		
The District should develop procedures to ensure that all attendance records, which support the attendance reported to the State, are maintained in accordance with the State's records retention requirements. In addition, the District should file revised 2009-10 P-2 and Annual attendance reports to report the audited ADA. The District should pursue a waiver from the Education Audit Appeals Panel (EAAP) to prevent the loss of funding that will be passed through from the SELPA.	Implemented	

SAUSALITO MARIN CITY SCHOOL DISTRICT
STATUS OF PRIOR YEAR RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Recommendations</u>	<u>Current Status</u>	<u>Explanation If Not Fully Implemented</u>
<u>STATE AWARDS (CONCLUDED)</u>		
10 - 4 / 40000		
<u>CLASS SIZE REDUCTION</u>		
The District should establish procedures to ensure that the correct number of eligible pupils is reported to the CDE. In addition, the District should file a revised Form J-7CSR for fiscal year 2009-10 to report a total of 73 eligible pupils.	Implemented	
10 - 5 / 40000		
<u>AFTER SCHOOL EDUCATION AND SAFETY PROGRAM - ATTENDANCE</u>		
The District should provide appropriate training and guidance to program personnel. Training should include procedures to ensure that the reason for the early release of pupils from the after school program is properly documented in writing, as well as to ensure that all supporting records are maintained in accordance with the State's records retention requirements.	Implemented at Elementary School	Comment Not Repeated. Middle School did not receive state funding in 2010-11.

Sausalito Marin City School District
Office of the Superintendent

Date: January 26, 2012
To: Board of Trustees
From: Valerie Pitts, Superintendent and Paula Rigney, Business Manager
Re: Action: District Annual Financial/Audit Contract for Year End
June 30, 2012

Background

The Board has a three (3) year contract with Stephen Roatch Accountancy Corporation for the 2009/2010, 2010/2011 and 2011/2012 school years. The auditing firm's policy is to send out an annual engagement letter for the District to sign, even with a multi-year contract, so the Board is aware of the various responsibilities for both parties.

Analysis

Stephen Roatch Accountancy Corporation will conduct the district's 2011-2012 annual financial audit to analyze all reports and make sure that the district is in compliance. The audit will focus on the following areas:

- Audit objectives: Audit will be conducted in conformity and accordance with auditing standards generally accepted in the U.S. and the standards for Governmental Auditing Standards, CA Code of Regulations, Title 5, Education, Section 19810 and Education Audit Appeals Panel's Standards and Procedures for Audits of CA K-12 Local Education Agencies
- Review Management's Responsibilities
- Review District's general auditing procedures, internal controls, compliance, etc.

Financial Impact

There is no direct financial impact from this discussion. The cost of the 2011-2012 audit remains as agreed upon, \$16,025, including reimbursables.

Legal Implications

None.

Recommendation

This item is brought before the board for approval.

Backup attached: Yes ☒ No ☐

STEPHEN ROATCH ACCOUNTANCY CORPORATION

Certified Public Accountants

Stephen Roatch - President
Habbas Nassar - Vice President

December 20, 2011

Management and Governing Board of
Sausalito Marin City School District
630 Nevada Street
Sausalito, CA 94965

We are pleased to confirm our understanding of the services we are to provide Sausalito Marin City School District for the year ending June 30, 2012. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Sausalito Marin City School District as of and for the year ended June 30, 2012. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to accompany Sausalito Marin City School District's basic financial statements. As part of our engagement, we will apply certain limited procedures to Sausalito Marin City School District's RSI. These limited procedures will consist principally of inquiries of management regarding the methods of measurement and presentation, which management is responsible for affirming to us in its representation letter. Unless we encounter problems with the presentation of the RSI or with procedures relating to it, we will disclaim an opinion on it. 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. Schedule of Revenues, Expenditures, and Changes in Fund Balances budgetary comparison for the General Fund and each Major Special Revenue Fund that has an adopted budget.

Supplementary information other than RSI also accompanies Sausalito Marin City School District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and will provide an opinion on it in relation to the basic financial statements:

1. Schedule of expenditures of federal awards.
2. Combining statements and the remaining schedules included in the supplementary information section of the audit.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic 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 additional information referred to in the first paragraph when considered in relation to the basic financial statements taken 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; the provisions of California Code of Regulations, Title 5, Education, Section 19810, and following; and the Education Audit Appeals Panel's *Standards and Procedures for Audits of California K-12 Local Education Agencies*, and will include tests of the accounting records of Sausalito Marin City School District and other procedures we consider necessary to enable us to express such opinions. If our opinions on the financial statements are other than unqualified, 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.

Audit Objectives (Concluded)

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or 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 compliance will include a statement that the report is intended solely for the information and use of the District's Board, management, California State Controller's Office, California Department of Finance, and California Department of Education, and is not intended to be and should not be used by anyone other than these specified parties. If during our audit we become aware that Sausalito Marin City 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.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal awards, and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements 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 are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sausalito Marin City School District and the respective changes in financial position and cash flows, where applicable, in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for ensuring that management and financial information is reliable and properly recorded. Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the 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 or illegal acts 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 entity complies with applicable laws, regulations, contracts, agreements, and grants, and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us 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 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.

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.

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. 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: errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance 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. 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 you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. 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.

Audit Procedures - General (Concluded)

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. 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 also require certain written representations from you about the financial statements and related matters.

Audit Procedures - Internal Controls

Our audit will include obtaining an understanding of the entity 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. 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 Sausalito Marin City 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*.

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.

We will provide copies of our reports to the California Department of Education, State Controller's Office, your County Superintendent of Schools, and Federal Audit Clearinghouse, as applicable. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Engagement Administration, Fees, and Other (Continued)

The audit documentation for this engagement is the property of Stephen Roatch Accountancy Corporation and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available 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.

Habbas Nassar, 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 not exceed **\$16,025** for the audit of Sausalito Marin City School District for the fiscal year ended June 30, 2012. 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 accordance with Education Code 41020, audit reports will be filed with the County Superintendent of Schools, the State Department of Education, and the State Controller's Office by December 15th following the close of the fiscal year.

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 Education Audit Appeals Panel's *Standards and Procedures for Audits of California K-12 Local Educational Agencies*.

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 Education Audit Appeals Panel's *Standards and Procedures for Audits of California K-12 Local Educational Agencies*.

Management and Governing Board of
Sausalito Marin City School District
December 20, 2011
Page Six

Engagement Administration, Fees, and Other (Concluded)

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.

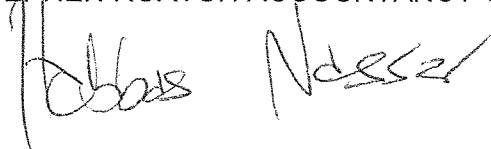
In the event that the GASB, FASB, AICPA, GAO, OMB, or the Education Audit Appeals Panel's Office issues additional standards or audit procedures that require additional work during the audit period, we will discuss these requirements with you before proceeding further. Before starting the additional 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.

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 Sausalito Marin City School District, the highest quality audit.

We appreciate the opportunity to be of service to Sausalito Marin City School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

STEPHEN ROATCH ACCOUNTANCY CORPORATION

A handwritten signature in black ink, appearing to read 'Habbas Nassar', is written over the printed name.

Habbas Nassar, Certified Public Accountant
Vice President

Management and Governing Board of
Sausalito Marin City School District
December 20, 2011
Page Seven

RESPONSE:

This letter correctly sets forth the understanding of Sausalito Marin City School District.

Management

Approved by: _____

Title: _____

Date: _____

Governing Board

Approved by: _____

Title: Board President _____

Date: _____

Sausalito Marin City School District
Office of the Superintendent

Date: January 26, 2012
To: Board of Trustees
From: Clark Warden, Treasurer and Carol Cooper, Head of School
Re: Action: Willow Creek Academy Audit

Background

The Willow Creek Academy Audit for the fiscal year ended June 30, 2011, with cover dated November 11 2011, prepared by Vicenti Lloyd & Stutzman LLP, was received in early December and distributed to WCA's Board at its December meeting.

Analysis

The audit, reporting Revenues of \$1,851,109, Expenses of \$1,780,935, an increase in unrestricted net assets of \$70,174, and cash balances at year-end of \$221,455 carried an unqualified opinion. There were no audit findings identified. Because there were no audit findings for the prior year, there were no required responses. The audit reported no changes from WCA's June 30 unaudited, full accrual statements previously provided to the District Board.

Financial Impact

None

Legal Implications

Required audit report received for acceptance.

Recommendation

The Superintendent recommends acceptance of the audit for the year ended June 30, 2011.

Backup attached: Yes ___X___ No _____

WILLOW CREEK ACADEMY

**(A California Non-Profit
Public Benefit Corporation)**

**Audited Financial Statements
for the Year Ended
June 30, 2011**

WILLOW CREEK ACADEMY

TABLE OF CONTENTS

June 30, 2011

	<u>Page</u>
Independent Auditor's Report	1-2
Statement of Financial Position	3
Statement of Activities	4
Statement of Cash Flows	5
Notes to Financial Statements	6-9
History and Organization.....	10
Schedule of Expenditures by State Categories	11
Schedule of Instructional Minutes	12
Schedule of Average Daily Attendance.....	13
Reconciliation of Annual Financial Report with Audited Financial Statements.....	14
Notes to Supplementary Information.....	15
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in With <i>Government Auditing Standards</i>	16-17
Independent Auditor's Report on State Compliance.....	18-19
Schedule of Findings and Responses	20
Schedule of Prior Year Findings and Responses.....	21

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Willow Creek Academy
630 Nevada St
Sausalito, CA 94965

We have audited the statement of financial position of Willow Creek Academy (the Academy), a California non-profit public benefit corporation, as of June 30, 2011, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Academy's management. Our responsibility is to express an opinion on these financial statements based on our audit.


We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements described above present fairly, in all material respects, the financial position of the Academy as of June 30, 2011 and the changes in its net assets and cash flows for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated November 11, 2011 on our consideration of the Academy's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Board of Directors
Willow Creek Academy

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplementary schedules on pages 11-14 are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the 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 themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.


VICENTI, LLOYD & STUTZMAN LLP

November 11, 2011

WILLOW CREEK ACADEMY
(A California Non-Profit Public Benefit Corporation)

STATEMENT OF FINANCIAL POSITION
June 30, 2011

ASSETS

CURRENT ASSETS:

Cash and cash equivalents	\$ 221,455
Accounts receivable - state and local governments	214,899
Prepaid expenses	<u>1,119</u>
Total current assets	<u>437,473</u>

LONG-TERM ASSETS:

Buildings	50,885
Equipment	10,908
Less: Accumulated depreciation	<u>(23,192)</u>
Total long-term assets	<u>38,601</u>
Total assets	<u><u>\$ 476,074</u></u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Accounts payable	\$ 135,683
Accrued liabilities	78,214
Capital lease payable	<u>3,295</u>
Total current liabilities	<u>217,192</u>
Total liabilities	<u>217,192</u>

NET ASSETS:

Unrestricted	<u>258,882</u>
Total net assets	<u>258,882</u>
Total liabilities and net assets	<u><u>\$ 476,074</u></u>

The accompanying notes are an integral part of these financial statements.

WILLOW CREEK ACADEMY
(A California Non-Profit Public Benefit Corporation)

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2011

REVENUES:

Revenue in-lieu of property taxes	\$ 1,053,010
State revenue:	
Block grant - categorical	137,205
Lottery revenue	26,709
Other state revenue	87,963
Federal revenue:	
Other federal revenue	138,093
Other local revenue:	
Interest income	723
Other revenue	<u>407,406</u>
Total unrestricted revenues	<u>1,851,109</u>

EXPENSES:

Program services:	
Educational programs	1,490,343
Support services:	
General and administrative	<u>290,592</u>
Total expenses	<u>1,780,935</u>
Increase in unrestricted net assets	70,174
Beginning unrestricted net assets	<u>188,708</u>
Ending unrestricted net assets	<u><u>\$ 258,882</u></u>

The accompanying notes are an integral part of these financial statements.

WILLOW CREEK ACADEMY
(A California Non-Profit Public Benefit Corporation)

STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2011

CASH FLOWS from OPERATING ACTIVITIES:

Change in Net Assets	\$ 70,174
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	4,950
(Increase) and decrease in operating assets:	
Accounts receivable - state and local governments	(54,934)
Prepaid expenses	908
Increase and (decrease) in operating liabilities:	
Accounts payable	56,291
Accrued liabilities	<u>(22,288)</u>
Net cash provided by operating activities	<u>55,101</u>

CASH FLOWS from FINANCING ACTIVITIES:

Repayment of debt	<u>(17,275)</u>
Net cash used by financing activities	<u>(17,275)</u>
Net increase in cash and cash equivalents	37,826
Cash and cash equivalents at the beginning of the year	<u>183,629</u>
Cash and cash equivalents at the end of the year	<u><u>\$ 221,455</u></u>
Cash paid for interest during the fiscal year	<u><u>\$ 1,158</u></u>

The accompanying notes are an integral part of these financial statements.

WILLOW CREEK ACADEMY
(A California Non-Profit Public Benefit Corporation)

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Nature of Activities – Willow Creek Academy (the Academy) is a California non-profit public benefit corporation and is organized to operate a K-8 Charter School and is sponsored by Sausalito Marin City School District (the District). The charter was granted on March 2001 by the District.

Willow Creek Academy is funded principally through the State of California public education monies received through the California Department of Education and the District.

The charter may be revoked by the District for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

Net Asset Classes – The Academy is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted.

Net assets of the Academy consist of the following:

- Unrestricted: All resources over which the governing board has discretionary control to use in carrying on the general operations of the organization.
- Temporarily restricted: These net assets are restricted by donors to be used for specific purposes. The Academy does not currently have any temporarily restricted net assets.
- Permanently restricted: These net assets are permanently restricted by donors and cannot be used by the Academy. The Academy does not currently have any permanently restricted net assets.

Revenue Recognition – Amounts received from the California Department of Education are recognized as revenue by the Academy based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in unrestricted net assets if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in temporarily restricted net assets.

WILLOW CREEK ACADEMY
(A California Non-Profit Public Benefit Corporation)

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

Cash and Cash Equivalents – The Academy defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure. Accordingly, actual results could differ from those estimates.

Basis of Accounting – The financial statements have been prepared on the accrual method of accounting and accordingly reflect all significant receivables and other liabilities.

Functional Allocation of Expenses – The cost of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supportive services benefited.

Land, Buildings and Equipment – Land, buildings and equipment are stated at cost if purchased or at estimated fair market value if donated. Depreciation of buildings and equipment is provided on a straight-line basis over the estimated useful lives of the assets. The Academy capitalizes all expenditures for land, buildings and equipment in excess of \$5,000.

Income Taxes – The Academy is a non-profit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. The Academy has evaluated its tax positions and the certainty as to whether those positions will be sustained in the event of an audit by taxing authorities at the federal and state levels. The primary tax positions evaluated are related to the Academy's continued qualification as a tax-exempt organization and whether there is unrelated business income activities conducted that would be taxable. Management has determined that all income tax positions are more likely than not (>50%) of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required.

The Academy files informational returns in the U.S. federal jurisdiction, and the state of California. With few exceptions, organization is no longer subject to U.S. federal, state, and local examinations by tax authorities for years before 2006.

WILLOW CREEK ACADEMY
(A California Non-Profit Public Benefit Corporation)

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (continued)

Evaluation of Subsequent Events – The Academy has evaluated subsequent events through November 11, 2011, the date these financial statements were available to be issued. There were no subsequent events requiring recognition.

NOTE 2 – CONCENTRATION OF CREDIT RISK:

The Academy maintains its cash in bank deposit accounts at various institutions. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2011, the Academy had no deposits in excess of the FDIC limit.

NOTE 3 – ACCOUNTS RECEIVABLE:

Accounts receivable consists of funds due from state and federal governments, therefore no provisions for uncollectible accounts were recorded.

NOTE 4 – CAPITAL LEASE:

The Academy has a capital lease agreement for a portable building in the amount of \$50,885, bearing an interest rate of 11% and maturing in September 2011. Monthly payments are \$1,119.

WILLOW CREEK ACADEMY
(A California Non-Profit Public Benefit Corporation)

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2011

NOTE 5 – EMPLOYEE RETIREMENT SYSTEMS:

The Academy offers a n Internal Revenue Code Section 403(b) retirement plan to each of its qualifying employees. Employer and employee contributions are used to purchase annuity contracts for each participant employee. Employer matching contributions are made at the rate equal to 50 percent of the first two percent of elective deferrals for each employee who is eligible for employer contributions. Additionally, the employer may elect to make a discretionary contribution for each qualifying employee for each plan year. The amount of employer contributions used to purchase annuity contracts for the year ended June 30, 2011 was \$38,907.

NOTE 6 – CONTINGENCIES:

The Academy has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

SUPPLEMENTARY INFORMATION

WILLOW CREEK ACADEMY
(A California Non-Profit Public Benefit Corporation)

HISTORY AND ORGANIZATION
For the Year Ended June 30, 2011

Willow Creek Academy (the Academy) is a California non-profit public benefit corporation and is organized to operate a K-8 Charter School and is sponsored by Sausalito Marin City School District (the District). The charter was granted on March 2001 by the District.

The District granted the charter through June 30, 2014.

The charter school number is 0351.

The Board of Directors and the Administrator for the fiscal year ended June 30, 2011 were as follows:

Board of Directors

<u>Member</u>	<u>Office</u>	<u>Term Expires</u>
Orlando Lobo	President	2012
Douglas Lloyd	Vice President	2012
Andrew Boyd-Goodrich	Secretary	2013
Clark Warden	Treasurer	2010
Kathy Pearson	Member	2010
Deborah Osburn	Member	2013
Kurt Weinsheimer	Member	2012
Glen Hayashi	Member	2012
Phil Kerr	Member	2012

Administrator

Carol Cooper	Head of School
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WILLOW CREEK ACADEMY
(A California Non-Profit Public Benefit Corporation)

SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
For the Year Ended June 30, 2011

	<u>Program Services</u>	<u>Support Services</u>	<u>Total</u>
Certificated salaries	\$ 958,028	\$ 548	\$ 958,576
Classified salaries	135,264	70,635	205,899
Employee benefits	158,211	35,366	193,577
Books and supplies	149,100	23,213	172,313
Services and other operating expenses	84,790	160,830	245,620
Depreciation	<u>4,950</u>	<u>-</u>	<u>4,950</u>
Total	<u>\$ 1,490,343</u>	<u>\$ 290,592</u>	<u>\$ 1,780,935</u>

See the notes to the supplementary information.

WILLOW CREEK ACADEMY
(A California Non-Profit Public Benefit Corporation)

SCHEDULE OF INSTRUCTIONAL MINUTES
For the Year Ended June 30, 2011

	2010-11 Minutes			Status
	Requirement	Reduced	Actual	
Kindergarten	36,000	34,971	65,035	In compliance
Grade 1	50,400	48,960	58,035	In compliance
Grade 2	50,400	48,960	58,035	In compliance
Grade 3	50,400	48,960	58,035	In compliance
Grade 4	54,000	52,457	58,035	In compliance
Grade 5	54,000	52,457	58,035	In compliance
Grade 6	54,000	52,457	58,035	In compliance
Grade 7	54,000	52,457	58,035	In compliance
Grade 8	54,000	52,457	58,035	In compliance

See the notes to the supplementary information.

WILLOW CREEK ACADEMY
(A California Non-Profit Public Benefit Corporation)

SCHEDULE OF AVERAGE DAILY ATTENDANCE
For the Year Ended June 30, 2011

	<u>Second Period</u>		<u>Annual Report</u>	
	<u>Classroom</u>		<u>Classroom</u>	
	<u>Based</u>	<u>Total</u>	<u>Based</u>	<u>Total</u>
Kindergarten	31.81	31.81	31.51	31.51
Grades 1 through 3	75.12	75.12	75.54	75.54
Grades 4 through 6	60.65	60.65	60.22	60.22
Grades 7 through 8	37.24	37.24	38.06	38.06
ADA Totals	<u>204.82</u>	<u>204.82</u>	<u>205.33</u>	<u>205.33</u>

See the notes to the supplementary information.

WILLOW CREEK ACADEMY
(A California Non-Profit Public Benefit Corporation)

RECONCILIATION OF ANNUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENT
For the Year Ended June 30, 2011

There were no differences between the unrestricted net assets reported on the June 30, 2011 Annual Financial Report and the audited fund balances (net assets).

See the notes to the supplementary information.

WILLOW CREEK ACADEMY
(A California Non-Profit Public Benefit Corporation)

NOTES TO SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2011

NOTE 1 - PURPOSE OF SCHEDULES

A. Schedule of Expenditures by State Categories

This schedule presents expenses by the object codes according to state categories for analysis purposes.

B. Schedule of Instructional Minutes

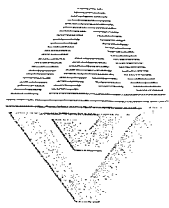
This schedule presents information on the amount of instructional time offered by the Academy and whether the Academy complied with the provisions of Education Code Sections 46200 through 46206.

C. Schedule of Average Daily Attendance (ADA)

Average daily attendance is a measurement of the number of pupils attending classes of the Academy. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

D. Reconciliation of Annual Financial Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances (net assets) of the Academy as reported on the Annual Financial Report form to the audited financial statements.



**REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Willow Creek Academy
630 Nevada St.
Sausalito, CA 94965

We have audited the financial statements of Willow Creek Academy (the Academy) as of and for the year ended June 30, 2011, and have issued our report thereon dated November 11, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit we considered the Academy's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Academy's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Academy's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Willow Creek Academy's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board, management, the Sausalito Marin City Elementary School District, the Marin County Office of Education, the California Department of Education, and the State Controller's Office and is not intended to be and should not be used by anyone other than these specified parties.


VICENTI, LLOYD & STUTZMAN LLP

November 11, 2011

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Directors
Willow Creek Academy
630 Nevada St.
Sausalito, CA 94965

We have audited the compliance of Willow Creek Academy (the Academy) with the types of compliance requirements described in the *2010-11 Standards and Procedures for Audits of California K-12 Local Educational Agencies*, published by the Education Audit Appeals Panel for the year ended June 30, 2011. The Academy's State compliance requirements are identified in the table below. Compliance with the State laws and regulations as identified below is the responsibility of the Academy's management. Our responsibility is to express an opinion on the Academy's compliance based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the *2010-11 Standards and Procedures for Audits of California K-12 Local Educational Agencies*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the specific areas listed below has occurred. An audit includes examining, on a test basis, evidence about the Academy's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Academy's compliance with those requirements.

In connection with the audit referred to above, we selected and tested transactions and records to determine the Academy's compliance with the laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures in Audit Guide</u>	<u>Procedures Performed</u>
Attendance accounting:		
Attendance reporting	8	Not applicable
Kindergarten continuance	3	Not applicable
Continuation education	10	Not applicable
Independent study	23	Not applicable

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

<u>Description</u>	<u>Procedures in Audit Guide</u>	<u>Procedures Performed</u>
Instructional time:		
School Districts	6	Not applicable
County Offices of Education	3	Not applicable
Class size reduction program (including charter schools):		
General requirements	7	Yes
Option 1	3	Yes
Option 2	4	Not applicable
One school serving K-3	4	Yes
Instructional materials general requirements	8	Not applicable
Ratios of administrative employees to teachers	1	Not applicable
Classroom teacher salaries	1	Not applicable
Early retirement incentive	4	Not applicable
GANN limit calculation	1	Not applicable
School Accountability Report Card	3	Not applicable
Public hearing requirement—receipt of funds	1	Not applicable
After School Education and Safety Program:		
General requirements	4	Not applicable
After school	4	Not applicable
Before school	5	Not applicable
Charter Schools:		
Contemporaneous records of attendance	1	Yes
Mode of Instruction	1	Yes
Nonclassroom-based instructional/independent study	15	Not applicable
Determination of funding for nonclassroom-based instruction	3	Not applicable
Annual instructional minutes – classroom based	3	Yes

In our opinion, we found that, for the items tested, the Academy complied with the laws and regulations of the state programs referred to above in all material respects. Further, based on our audit, for items not tested, nothing came to our attention to indicate that the Academy had not complied with the laws and regulations of state programs and requirements.

This report is intended solely for the information and use of the Board, management, the Sausalito Marin City Elementary School District, the Marin County Office of Education, the California Department of Education, and the State Controller's Office and is not intended to be and should not be used by anyone other than these specified parties.


 VICENTI, LLOYD & STUTZMAN LLP

November 11, 2011

WILLOW CREEK ACADEMY

SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2011

All audit findings must be identified as one or more of the following eleven categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
41000	CalSTRS
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teachers Salaries
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

There were no findings for the year ended June 30, 2011.

WILLOW CREEK ACADEMY
(A California Non-Profit Public Benefit Corporation)

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
June 30, 2011

There were no findings for the year ended June 30, 2010.

Sausalito Marin City School District
Office of the Superintendent

Date: January 26, 2012
To: Board of Trustees
From: Valerie Pitts, Superintendent and Paula Rigney, Business Manager
Re: Action: Budget Development Calendar

Background

Each year the District and Board of Trustees engage in a process that results in the adoption of the annual budget during the month of June. The budget adoption process begins with the adoption of a budget calendar to guide the Board, staff, and interested parties in the steps and timelines to be followed to create the budget. Staff has prepared a draft budget calendar for the 2012-13 budget for Board consideration.

Financial Impact

None.

Legal Implications

The Board is not required to adopt a budget calendar. However, it is a common and recommended practice

Recommendation

The Superintendent recommends that the Board approve the Budget Development Calendar for the 2012-13 budget development cycle as submitted.

Backup attached: Yes ___X___ No _____

Sausalito Marin City School District 2012-13 Budget Development Calendar

<u>Date</u>	<u>Activity</u>
January, 2012	<p>School Services of California Governor's Proposal Governor's Proposals for 2012-13 State Budget and K-12 Education (<i>Business Manager attends</i>).</p> <p>Presentation to the Board Of Trustees: Summary of Governor's Proposal Approval of 2012-13 Budget Development Calendar.</p>
Mid-Jan To Mid-Mar	All constituency groups (Finance Committee, Cabinet, Union Groups) review budget assumptions, revenue and enrollment projections, staffing needs, and categorical program budgets, etc.
March, 2012	<p>2011-12 Second Interim Report: Board of Trustees reviews and accepts</p> <p>Budget Study Session – Board Meeting to review First Draft of 2012-13 Budget and to receive additional community and staff input for budget development.</p>
April, 2012	<p>Draft Budget revised incorporating Board of Trustees directives, updated projections and assumptions.</p> <p>Board of Trustees reviews Revised Draft 2012-13 Budget.</p>
May, 2012	<p>School Services Of California May Revise Workshop (<i>Business Manager attends</i>).</p> <p>Budget Draft Reviewed: Incorporating Board of Trustees directives, MCOE directives, all group recommendations, and updated projections based on May Revise Workshop</p> <p>Board of Trustees reviews Revised Draft 2012-13 Budget.</p>
June, 2012	<p>Notice of Public Hearing published in Marin Independent Journal</p> <p>Board holds Public Hearing and Adopts 2012-13 Budget (Budget Adoption, User Friendly Presentation, etc.)</p>
July – August, 2012	<p>School Services of California Workshop: California School Finance and Management Conference 2012-2013 (<i>updated of budget, Business Manager attends</i>).</p> <p>Budget Close Out Process for previous fiscal year</p>

<u>Date</u>	<u>Activity</u>
September, 2012	Unaudited Actuals and Gann Limit presented to the Board of Trustees
October, 2012	Begin Process for 1 st Interim
December, 2012	2012-2013 First Interim Report: Board of Trustees reviews and accepts

Board to adopt: January 26, 2012

Sausalito Marin City School District
Office of the Superintendent

Date: January 26, 2012
To: Board of Trustees
From: Valerie Pitts, Superintendent and Paula Rigney, Business Manager
Re: Discussion: Report on the Governor's 2012-2013 Proposed Budget

Background

The Governor is constitutionally required to announce his proposed State Budget for the following fiscal year no later than January 10th of each year. This year, Governor Brown held an early-release press conference to preview his new Budget for the 2012-2013 fiscal year on January 5th and School Services of California presented its Governor's Budget workshop on January 17th.

Analysis

The Governor has proposed a very complex plan that he will have to vigorously fight for when it is presented to the Legislature and voters. Some of the key points in the Governor's proposed budget include:

- The 2012-2013 fiscal year will end with a budget deficit of \$9.2 billion without corrective action.
- A combination of increased taxes and further spending cuts are needed to correct anticipated deficits.
- Mid-year trigger reductions if the voters reject proposal to increase state taxes.
- 100% of Home-to-School and Special Education Transportation funding has been cut and will continue to be.
- No COLA for 2012-2013.
- The Weighted Student Funding Proposal: 1. Schools would be given a single amount of unrestricted funding; 2. Combining categorical program funding that is not mandated by the federal government (e.g., K-3 Class Size Reduction) with revenue limits. 3. The funding allocation would be based "on a single formula" based on the number of students at a school site, adjusted for student demographic characteristics (concentration on English learners and pupils eligible for free and reduced-price lunches).

There are many other proposals contained in the Governor's Budget and many details need to be worked out. Analysis and review of the Governor's budget proposal is ongoing by many of the state and district fiscal advisory groups as they attempt to make a quantifiable explanation of this proposed budget.

Financial Impact

The financial impact of the proposed 2012-2013 budget is yet to be determined.

Legal Implications

None.

Recommendation

This item is presented to the Board for information and discussion only.

Backup attached: Yes _____ No X

Sausalito Marin City School District
Office of the Superintendent

Date: January 26, 2012
To: Board of Trustees
From: Valerie Pitts, Superintendent
Re: Discussion: Willow Creek Academy Charter Proposition 39 Request

Background

CA Ed Code 47614 requires Willow Creek Academy (WCA) Charter school to submit a Prop 39 Facilities Request annually by November 1 for the following school year. WCA enjoys use of most of the expansive Bayside Campus in the Sausalito Marin City School District. Enrollment at the charter school continues to grow by approximately one full class of students annually.

Analysis

The Prop 39 Request from WCA is attached. WCA is requesting one additional classroom, a classroom for suspension/detention use and shared use of the multi-purpose room for lunch.

According to CA Ed Code 47614, SMCS D is required to provide classrooms/comparable facilities for the in-district students served by Willow Creek Academy. WCA projects an enrollment of 256 students for the 2012-13 school year. Of these, 189 is the projected ADA for in-district students. Approximately 9 to 10 self-contained classrooms are required for this ADA. WCA currently occupies 14 self-contained classrooms. In addition, the district currently provides shared art, music, library, MPU, Boys and Girls Club, and ample office space for administration and specialists.

There are no more unassigned classrooms on the Bayside campus. However, WCA should be able to comfortably house the 2012-13 projected enrollment in the classrooms currently provided by the district.

The district must provide a response to the Prop 39 Facilities Request by Feb. 1. A meeting is scheduled for January 26 with the facilities committee and WCA. The superintendent will provide an update at the meeting.

Financial Impact

No additional at this time.

Recommendation

The superintendent recommends Trustees discuss and provide direction on the response to the Prop 39 Request for Facilities from Willow Creek Academy.

Backup attached: Yes ☒ No ☐



Delivery method: By Hand

October 28, 2011

Superintendent Valerie Pitts, Ed.D
Sausalito Marin City School District
200 Phillips Drive
Sausalito, CA 94965

RE: Request for Proposition 39 Facilities for the 2012-13 School Year

Dear Superintendent Pitts:

I am writing on behalf of the Willow Creek Academy Charter School ("Charter School") to request reasonably equivalent school facilities from the Sausalito Marin City School District ("District") pursuant to Education Code Section 47614 (i.e., Proposition 39) and Title 5 of the California Code of Regulations ("CCR") Section 11969.1 through 11969.11, as amended ("Implementing Regulations").

Proposition 39, passed by the voters of California on November 7, 2000, requires school districts to make available, to each charter school operating within the school district, school facilities sufficient for each charter school to accommodate all of the charter school's in-district students in conditions reasonably equivalent to those in which the students would be accommodated if they were attending other public schools of the school district. Facilities provided shall be contiguous, furnished, and equipped, and shall remain the property of the school district. In addition, the school district must make reasonable efforts to provide the charter school with facilities near to where the charter school desires to be located. (See Education Code Section 47614(b)).

The Proposition 39 Implementing Regulations, adopted by the State Board of Education ("SBE") in 2002, and amended in 2008, require the Charter School to make an annual written request for facilities. Title 5 CCR Section 11969.9(c)(1) specifies the information that must be included in the annual facilities request. This request, along with the information submitted herewith, meets and exceeds the requirements of Education Code Section 47614 and the Implementing Regulations. As you are aware, the Charter School was established at an existing public school site pursuant to Education Code Sections 47605(a)(2), 52055.5, 52055.55, or 52055.650. Therefore, the Charter School requests that the District make available the Charter School's existing site.

Projected Average Daily Attendance (ADA)

Proposition 39 Request: 2012-13 School Year
Page 1 of 9

415.331.7530 . Fax: 415.331.1622 . www.willowcreekacademy.org
33 Buchanan Street, Sausalito, CA 94965

Willow Creek

In accordance with Education Code Section 47614(b)(2), the District is required to allocate school facilities to the Charter School for the following school year based upon a projection of average daily classroom attendance provided by the Charter School.

The Charter School's Governing Board has determined that a reasonable projection of the Charter School's in-District average daily classroom attendance for the 2012-13 school year is 189. The following is a break down of the Charter School's projected average daily attendance ("ADA") as required by 5 CCR Section 11969.9(c)(1). The Charter School's ADA figures are based on the methodology outlined in the following section.

Please note:

- "Prior year" means the fiscal year prior to the year in which a facilities request is made. For this request, the prior year is 2010-11.
- "Current year" means the fiscal year in which a facilities request is made. For this request, the current year is 2011-12.
- "Request year" means the fiscal year for which facilities are being requested. For this request, the request year is 2012-13.

Table 1: Total ADA

A	B	C	D
Grade Level	<u>Actual Total Prior Year (P-2)</u>	<u>Projected Total Current Year</u>	<u>Projected Total Request Year</u>
K	31.81	37.05	38
1	25.12	31.35	37
2	25.00	35.15	36
3	25.00	20.90	36
4	20.65	22.80	21
5	20.00	18.05	23
6	20.00	26.60	18
7	20.00	19.95	27
8	17.24	25.65	20
9			
10			
11			
12			
Total	204.82	237.50	256

Table 2: Total In-District ADA

A	B	C	D
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Proposition 39 Request: 2012-13 School Year
Page 2 of 9

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33 Buchanan Street, Sausalito, CA 94965

Willow Creek Academy

Grade Level	<u>Actual Total</u> <u>Prior Year (P-2)</u>	<u>Projected Total</u> <u>Current Year</u>	<u>Projected Total</u> <u>Request Year</u>
K	22.40	33.25	35
1	17.50	23.75	33
2	17.50	23.75	27
3	17.50	14.25	24
4	14.00	18.05	14
5	14.00	12.35	18
6	14.00	12.35	12
7	14.00	14.25	12
8	11.90	19.00	14
9			
10			
11			
12			
Total	142.80	171	189

Table 3: Total Classroom ADA

A	B		C		D	
Grade Level	<u>Actual Total</u> <u>Prior Year (P-2)</u>		<u>Projected Total Current</u> <u>Year</u>		<u>Projected Total</u> <u>Request Year</u>	
	C1	C2	C1	C2	C1	C2
K	15.81	16.00	18.05	19.00	19	19
1	12.12	13.00	16.15	15.20	18	19
2		25.00	19.00	16.15	19	19
3		25.00		20.90	18	18
4		20.65		22.80		21
5		20.00		18.05		23
6		20.00		26.60		18
7		20.00		19.95		27
8		17.24		25.65		20
9						
10						
11						
12						
Total		204.82		237.50		258

Table 4: Total In-District Classroom ADA

A	B	C	D
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Proposition 39 Request: 2012-13 School Year

Page 3 of 9

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Willow Creek

Grade Level	Actual Total Prior Year (P-2)		Projected Total Current Year		Projected Total Request Year	
	C1	C2	C1	C2	C1	C2
K	11.40	12.00	16.15	17.10	17	18
1	8.50	9.00	12.35	11.40	16	17
2		17.50	14.25	11.40	13	13
3		17.50		14.25	14	11
4		14.00		18.05		14
5		14.00		12.35		18
6		14.00		12.35		12
7		14.00		14.25		12
8		11.90		19.00		14
9						
10						
11						
12						
Total		143.80		172.90		189

The following tables represent the projected **in-District ADA** (from Table 2 above) and **in-District classroom ADA** (from Table 4 above) broken down by grade level and the school in the District the pupils are otherwise eligible to attend. (5 CCR Section 11969.9(c)(2).)

Table 5: In-District ADA Broken Down by Grade Level and District Schools Where Pupils Would Otherwise Attend:

School	K	1	2	3	4	5	6	7	8
Bayside Elementary	33.25	23.75	23.75	14.25	18.05				
MLK Academy						12.35	12.35	14.25	19

Table 6: In-District Classroom ADA Broken Down by Grade Level and District Schools Where Pupils Would Otherwise Attend:

School	K		1		2		3	4	5	6	7	8
	C1	C2	C1	C2	C1	C2						
Bayside Elementary	16.15	17.10	12.35	11.40	14.25	11.40	14.25	18.05				
MLK Academy									12.35	12.35	14.25	19

Methodology Used In Making ADA Projection:

Proposition 39 Request: 2012-13 School Year
Page 4 of 9

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Title 5 CCR Section 11969.9(c)(1)(B) requires the facilities request to include a description of the methodology for the ADA projections. The Charter School utilized the following methodology in calculating the ADA projections:

1. A roster of all in-district students applying for entrance in the 2012-13 school year;
2. A statement from the Head of School referring to the past several years of growth;
3. P-2 ADA forms from two prior forms.

School Year	Enrollment	ADA Claimed at P-2	Growth Percentage Change	# of Wait Listed Children
2008-09	148	140.35	NA	NA
2009-10	177	168.14	19%	NA
2010-11	215	204.82	21%	3
2011-12	250	N/A	20%	12

As demonstrated herein, we have analyzed our School's historical enrollment, retention, and growth trends, prior ADA figures, and historical wait list numbers in order to arrive at our total projected in-District classroom ADA figure for the request year. The increase in enrollment over the last three years is explained by adding a second class per grade level each year, resulting in an enrollment increase of approximately 35 to 40 students. This year, we will graduate 28 8th graders, receive 40 kindergarteners and add a second third grade class of approximately 20 students resulting in a net gain of 32 plus the inevitable additional students scattered throughout other grades.

Supporting Documentation

Title 5 CCR Section 11969.9(c)(1)(C) requires the facilities request to include supporting documentation. The Implementing Regulations state that when a charter school is not yet open (i.e., not yet providing instruction) or to the extent an operating charter school projects a substantial increase in in-District ADA, the annual request must include documentation of the number of in-District students meaningfully interested in attending the Charter School. In support of our request please note:

- (1) A declaration from the Principal regarding the Charter School's annual ADA
- (2) P-2 ADA forms for prior school years;
- (3) A list of enrollment forms filed for the 2012-13 school year.

As you review the Charter School's ADA projections and supporting documentation, please keep in mind that the Proposition 39 regulations do not specify or require a particular type of supporting documentation to be used. Schools may submit any type of supporting

Proposition 39 Request: 2012-13 School Year

Page 5 of 9

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Willow Creek

documentation which they used to arrive at their ADA projections. This documentation must be “sufficient for the district to determine the reasonableness of the projection, but ... need not be verifiable for precise arithmetical accuracy.” (Section 11969.9(c)(1)(C); emphasis added.) The supporting documentation is intended only to demonstrate reasonableness of Charter School’s request, not mathematical exactitude. However, should the District desire additional documentation or information regarding the Charter School’s ADA projections, please contact me as soon as possible. We remain willing to cooperate with the District to immediately address any questions or concerns about this request and the supporting documentation.

Operational Calendar:

Title 5 CCR Section 11969.9(c)(1)(D) requires the facilities request to include the Charter School’s operational calendar. The Charter School’s operational calendar is attached for your review. The Charter School’s first day of instruction is on August 16, 2012, therefore we will need access to the facility on or before August 1, 2012, in order to prepare. Please note that Title 5 CCR Section 11969.9(j) requires the District to ensure that a furnished and equipped facility meeting the requirement of Proposition 39 be made available to the Charter School no less than ten (10) working days prior to the charter school’s first day of instruction. In addition, in accordance with Section 11969.5, the space allocated must be made available for the Charter School’s entire school year regardless of the School District’s instructional year or class schedule.

Educational Program:

Title 5 CCR Section 11969.9(c)(1)(F) requires the facilities request to provide information regarding the charter school’s educational program that is relevant to the assignment of facilities. The Charter School’s educational program does have unique facilities needs. As you are aware, key components of the educational program of the Charter School include gardening/nutrition/health and arts integration. In order to provide this aspect of our educational program, the facility allocated to the Charter School must provide the following: use of art and music rooms, space for gardening and cooking.

In addition, and in accordance with its charter and its budget, the Charter School operates grade levels Kindergarten through 8th grade on one contiguous school site. Due to the nature of the site, it is critical to have our rooms as close together as possible both to maximize learning time and also to reduce undue exposure to inclement weather. Consequently, the Charter School’s educational program requires a single contiguous school site in which to operate.

Facility Location:

Title 5 CCR Section 11969.9(c)(1)(E) requires the Charter School to provide information regarding the District school site and/or general geographic area in which the Charter School

Willow Creek

wishes to locate. Based upon the needs of the Charter School and the residency of the projected student enrollment, the Charter School desires to continue to locate its facility on the Bayside Campus. The Charter School requests the continued use of Portables 1-5, Rooms 19-28, the building known as 33 Buchanan Drive, and shared use of music and art rooms and the outside recess facilities. In addition, the Charter School requests the use of one additional classroom, one space suitable for detention/suspension supervision and sharing the multi-purpose room in order to serve the Charter School's 2-8th graders lunch.

Procedures and Timelines:

In accordance with the Implementing Regulations, the District is required to review the Charter School's attendance projections and to express any objections that it has about the Charter School's attendance projections in writing on or before December 1, 2011. The Charter School must respond to the District's written objections, if any, on or before January 2, 2012, and will either reaffirm or modify its projections as it deems necessary. (5 CCR Section 11969.9(d).)

Furthermore, we look forward to receiving a written preliminary facilities proposal from the District on or before February 1, 2012, as required under the Implementing Regulations. (5 CCR Section 11969.9(f).) The preliminary proposal must include, at a minimum, the following information: (1) a breakdown of the number of teaching stations (classrooms), specialized and non-classroom based space to be allocated to the Charter School, with an indication as to whether the space is exclusive or shared use; (2) the projections of in-District classroom ADA on which the proposal is based; (3) the specific location of the space; (4) all conditions pertaining to the space, including a draft of any proposed agreement pertaining to the Charter School's use of the space, (typically referred to as a facilities use agreement); (5) the projected pro rata share amount and a description of the methodology used to determine that amount; and (6) a list and description of the comparison group schools used in developing its preliminary proposal, and a description of the differences between the preliminary proposal and the Charter School's facilities request. In accordance with the Implementing Regulations (5 CCR Section 11969.2(d)), if the District's preliminary proposal (or final notification) does not accommodate Charter School at a single school site, the District's governing board must first make a finding that the Charter School could not be accommodated at a single site and adopt a written statement of reasons explaining the finding. The Charter School has until March 1, 2012, to respond to the preliminary proposal, expressing any concerns, addressing differences between the preliminary proposal and the facilities request, and/or making counter proposals.

Willow Creek

The Implementing Regulations Section 11969.9(h) requires the District to provide a written final notification regarding the space to be allocated to the Charter School prior to April 1, 2012. The final notification specifically must include, at a minimum, the following:

- (1) The teaching station, specialized classroom space, and non-teaching station space offered for the exclusive use of the charter school and the teaching station, specialized classroom space, and non-teaching station space which the charter is to be provided access on a shared basis with District operated programs, if any;
- (2) For shared space, if any, the proposed arrangements for sharing;
- (3) The in-District classroom ADA assumptions for the Charter School upon which the allocation is based and, if the assumptions are different than those submitted by the charter school, a written explanation of the reasons for the differences;
- (4) The specific location of the space;
- (5) All conditions pertaining to the Charter School's use of the space;
- (6) The pro rata share amount and a description of the methodology used to determine that amount;
- (7) The payment schedule for the pro rata share amount, which shall take into account the timing of revenues from the state and from local property taxes; and
- (8) A response to the Charter School's concerns and/or counter-proposals, if any.

A California Court of Appeals decision has made clear that, in meeting their Proposition 39 obligation, school districts must give the same degree of consideration to the needs of charter school students as it does to the students in district-run schools. The court noted that "accommodating a charter school might involve moving district-operated programs or changing attendance areas" and that providing a contiguous school facility to a charter school might require disruption and dislocation among district students, staff and programs. Ridgecrest Charter School v. Sierra Sands Unified School District, 130 Cal.App.4th 986 (2005). In addition, the Court concluded that a school district responding to a request for facilities must issue a statement of reasons at the time it makes its final determination that is "thorough" and "factual" enough to permit "effective review by the courts"; the statement of reasons issued by the school district must demonstrate that the district has "adequately considered all relevant factors" and that the district can "demonstrate a rational connection between those factors, the choice made, and the purposes of [Proposition 39]."

Although Proposition 39 requires the District to allocate a school facility for Charter School use, the Charter School is amenable to discussing alternative facilities arrangements that meet both the needs of the District and the Charter School.

Willow Creek

The Charter School Board of Directors has delegated to me the responsibility to negotiate the allocation of a facility under Proposition 39. All communications regarding this matter should be sent to my attention at the address below. My contact information is as follows:

Orlando Lobo, President, Willow Creek Board of Directors
c/o Harrison Holdings
10 Liberty Ship Way
Sausalito, CA 94965
415-331-2597
omlobo@sbcglobal.net

I appreciate your time and consideration of this request and I look forward to developing a mutually agreeable plan to meet the facilities needs of the Charter School's in-District students.

Sincerely,



Orlando M. Lobo
President, Willow Creek Board of Directors

cc: WCA Board of Directors
Legal Counsel
WCA Head of School
WCA Assistant Head of School

Attachments (the following attachments are incorporated by reference herein):

[Specifically state the title of each document or form that is referenced in this request and attach to the request (e.g., supporting documentation, operational calendar etc.)]

Proposition 39 Request: 2012-13 School Year
Page 9 of 9

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Willow Creek ACADEMY

October 28, 2011

To Whom it May Concern:

For the last three years, Willow Creek's in-district enrollment has increased by approximately 20% a year. We attribute this to two factors: we are adding an extra class each year and the fact that families are moving to the District with a variety of school age children which has been filling up classes other than the class a year that we have been adding. The increased enrollment is spread throughout the K-8 grades.

We anticipate that a similar enrollment will be occurring for the 2012-13 school year.



Carol Cooper

Head of School

Attendance Charter School Block Grant - EHS
Charter School ADA Funded Through Block Grant
Direct Funded Charter School -- Yes

County: Marin Fiscal Year: 2008-09
District: Sausalito Elementary : Willow Creek Academy P-2
CDS CODE 21 65474 6118491 0351 Certificate Number: 7AC0E939

Did the charter school cease operation during the current fiscal year? No
(If 'Yes', enter the number of school days in 'Days of Operation' tab)

Is this Charter School in its First Year of Operation?
Enter Date (month, day, year) that instruction commenced

Regular Elementary and High School		Elementary	High School
Total Kindergarten	A-1	18.05	
Classroom-based ADA included in line A-1	A-2	18.05	
Total Grades 1 - 3	A-3	51.31	
Classroom-based ADA included in line A-3	A-4	51.31	
Total Grades 4 - 6	A-5	49.36	
Classroom-based ADA included in line A-5	A-6	49.36	
Total Grades 7 - 8	A-7	21.63	
Classroom-based ADA included in line A-7	A-8	21.63	
Total Grades 9 - 12	A-9		0.00
Classroom-based ADA included in line A-9	A-10		0.00

Extended Year Special Education Students (Divisor 175 Days)

Total Kindergarten	A-11	0.00	
Classroom-based ADA included in line A-11	A-12	0.00	
Total Grades 1 - 3	A-13	0.00	
Classroom-based ADA included in line A-13	A-14	0.00	
Total Grades 4 - 6	A-15	0.00	
Classroom-based ADA included in line A-15	A-16	0.00	
Total Grades 7 - 8	A-17	0.00	
Classroom-based ADA included in line A-17	A-18	0.00	
Total Grades 9 - 12	A-19		0.00
Classroom-based ADA included in line A-19	A-20		0.00

Extended Year Special Education, Nonpublic, Nonsectarian Schools [E.C. 56366 (a) (7)]
(Divisor 175 Days)

Total Kindergarten	A-21	0.00	
Classroom-based ADA included in line A-21	A-22	0.00	
Total Grades 1 - 3	A-23	0.00	

California Department of Education
Revenue Software

2008-8.00

Page 1 of 4

4/22/2009 4:59:11 PM

Attendance Charter School Block Grant - EHS
Charter School ADA Funded Through Block Grant
Direct Funded Charter School -- Yes

County: Marin Fiscal Year: 2008-09
District: Sausalito Elementary : Willow Creek Academy P-2
CDS CODE 21 65474 6118491 0351 Certificate Number: 7AC0E939

Classroom-based ADA included in line A-23	A-24	0.00	
Total Grades 4 - 6	A-25	0.00	
Classroom-based ADA included in line A-25	A-26	0.00	
Total Grades 7 - 8	A-27	0.00	
Classroom-based ADA included in line A-27	A-28	0.00	
Total Grades 9 - 12	A-29		0.00
Classroom-based ADA included in line A-29	A-30		0.00

Extended Year Special Education, Nonpublic, Nonsectarian Schools [E.C. 56836.16]
(Divisor 175 Days)

Total Kindergarten	A-31	0.00	
Classroom-based ADA included in line A-31	A-32	0.00	
Total Grades 1 - 3	A-33	0.00	
Classroom-based ADA included in line A-33	A-34	0.00	
Total Grades 4 - 6	A-35	0.00	
Classroom-based ADA included in line A-35	A-36	0.00	
Total Grades 7 - 8	A-37	0.00	
Classroom-based ADA included in line A-37	A-38	0.00	
Total Grades 9 - 12	A-39		0.00
Classroom-based ADA included in line A-39	A-40		0.00

Special Ed - Nonpublic, Nonsectarian Schools / Licensed Children's Institutions
ADA [E.C. 56836.16]

Total Kindergarten	A-41	0.00	
Classroom-based ADA included in line A-41	A-42	0.00	
Total Grades 1 - 3	A-43	0.00	
Classroom-based ADA included in line A-43	A-44	0.00	
Total Grades 4 - 6	A-45	0.00	
Classroom-based ADA included in line A-45	A-46	0.00	
Total Grades 7 - 8	A-47	0.00	
Classroom-based ADA included in line A-47	A-48	0.00	
Total Grades 9 - 12	A-49		0.00
Classroom-based ADA included in line A-49	A-50		0.00

Attendance Charter School Block Grant - EHS
Charter School ADA Funded Through Block Grant
Direct Funded Charter School -- Yes

County: Marin Fiscal Year: 2008-09
District: Sausalito Elementary : Willow Creek Academy P-2
CDS CODE 21 65474 6118491 0351 Certificate Number: 7AC0E939
Special Ed - Nonpublic, Nonsectarian Schools ADA [E.C. 56366(a) (7)]

Total Kindergarten	A-51	0.00	
Classroom-based ADA included in line A-51	A-52	0.00	
Total Grades 1 - 3	A-53	0.00	
Classroom-based ADA included in line A-53	A-54	0.00	
Total Grades 4 - 6	A-55	0.00	
Classroom-based ADA included in line A-55	A-56	0.00	
Total Grades 7 - 8	A-57	0.00	
Classroom-based ADA included in line A-57	A-58	0.00	
Total Grades 9 - 12	A-59		0.00
Classroom-based ADA included in line A-59	A-60		0.00
ADA Totals (Sum of A-1 through A-59 excluding classroom-based ADA lines)	A-61	140.35	0.00
Classroom-based ADA Totals (Sum of A-2 through A-60 including only classroom-based ADA lines)	A-62	140.35	0.00

CDE Approved
Emergency Conditions _____ No
Waiver (Form J-13A)

Single Track

Number of school days from July 1 through June 30 B-1 0

Multi Track

SBE Approved waiver _____ No

Number of school days from July 1 through June 30

B-2		0	0	0	0	0
ADA Reported at P-2		TRACK A	TRACK B	TRACK C	TRACK D	TRACK E
Kindergarten	B-3	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-4	0.00	0.00	0.00	0.00	0.00
Grades 1-3	B-5	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-6	0.00	0.00	0.00	0.00	0.00
Grades 4-6	B-7	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-8	0.00	0.00	0.00	0.00	0.00
Grades 7-8	B-9	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-10	0.00	0.00	0.00	0.00	0.00

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2008-8.00

Page 3 of 4

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Attendance Charter School Block Grant - EHS
Charter School ADA Funded Through Block Grant
Direct Funded Charter School -- Yes

County: Marin Fiscal Year: 2008-09
District: Sausalito Elementary : Willow Creek Academy P-2
CDS CODE 21 65474 6118491 0351 Certificate Number: 7AC0E939

Grades 9-12	B-11	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-12	0.00	0.00	0.00	0.00	0.00

Extended Year Special Education ADA: Special Education Students + Nonpublic Nonsectarian
Schools EC 56366(a) (7) + Nonpublic Nonsectarian Schools EC 56836.16 - Reported at Annual

Kindergarten	B-13	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-14	0.00	0.00	0.00	0.00	0.00
Grades 1-3	B-15	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-16	0.00	0.00	0.00	0.00	0.00
Grades 4-6	B-17	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-18	0.00	0.00	0.00	0.00	0.00
Grades 7-8	B-19	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-20	0.00	0.00	0.00	0.00	0.00
Grades 9-12	B-21	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-22	0.00	0.00	0.00	0.00	0.00

Special Ed - Nonpublic Nonsectarian Schools Licensed Children's Institutions ADA per EC
56836.16 + Nonpublic Nonsectarian Schools ADA per EC 56366(a) (7) - Reported at Annual

Kindergarten	B-23	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-24	0.00	0.00	0.00	0.00	0.00
Grades 1-3	B-25	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-26	0.00	0.00	0.00	0.00	0.00
Grades 4-6	B-27	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-28	0.00	0.00	0.00	0.00	0.00
Grades 7-8	B-29	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-30	0.00	0.00	0.00	0.00	0.00
Grades 9-12	B-31	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-32	0.00	0.00	0.00	0.00	0.00

Certification

County: Marin

Fiscal Year: FY 2009-10

District: Sausalito Elementary

Willow Creek Academy

Annual

CDS CODE 21 65474 6118491

28DD0506

Charter School ADA Funded Through Block Grants

I hereby certify that, to the best of my knowledge and belief, this report is true and correct and all data have been compiled and reported in accordance with state and federal laws and regulations and the instructions for this report.

Responsible Charter School Official:

Carl Coppa

Date:

6/30/2010

School District Superintendent:

Date:

County Superintendent of Schools:

Date:

Any inquiries concerning this report should be directed to:

CONTACT NAME Margie Bonardi

PHONE (415) 332-3190 * 15

FAX (415) 332-9643

E-Mail mbonardi@marin.k12.ca.us

Attendance Charter School Block Grant - EHS
Charter School ADA Funded Through Block Grant
Direct Funded Charter School -- Yes

County: Marin Fiscal Year: 2009-10
District: Sausalito Elementary : Willow Creek Academy Annual
CDS CODE 21 65474 6118491 0351 Certificate Number: 28DD0506

Did the charter school cease operation during the current fiscal year?

(If 'Yes', enter the number of school days in 'Days of Operation' tab)

Is this Charter School in its First Year of Operation?

Enter Date (month, day, year) that instruction commenced

//_

Regular Elementary and High School

Elementary

High School

Total Kindergarten	A-1	28.35	
Classroom-based ADA included in line A-1	A-2	28.35	
Total Grades 1 - 3	A-3	63.33	
Classroom-based ADA included in line A-3	A-4	63.33	
Total Grades 4 - 6	A-5	56.54	
Classroom-based ADA included in line A-5	A-6	56.54	
Total Grades 7 - 8	A-7	19.92	
Classroom-based ADA included in line A-7	A-8	19.92	
Total Grades 9 - 12	A-9		0.00
Classroom-based ADA included in line A-9	A-10		0.00

Extended Year Special Education Students (Divisor 175 Days)

Total Kindergarten	A-11	0.00	
Classroom-based ADA included in line A-11	A-12	0.00	
Total Grades 1 - 3	A-13	0.00	
Classroom-based ADA included in line A-13	A-14	0.00	
Total Grades 4 - 6	A-15	0.00	
Classroom-based ADA included in line A-15	A-16	0.00	
Total Grades 7 - 8	A-17	0.00	
Classroom-based ADA included in line A-17	A-18	0.00	
Total Grades 9 - 12	A-19		0.00
Classroom-based ADA included in line A-19	A-20		0.00

Extended Year Special Education, Nonpublic, Nonsectarian Schools [E.C. 56366 (a) (7)]
(Divisor 175 Days)

Total Kindergarten	A-21	0.00	
Classroom-based ADA included in line A-21	A-22	0.00	
Total Grades 1 - 3	A-23	0.00	

Attendance Charter School Block Grant - EHS
Charter School ADA Funded Through Block Grant
Direct Funded Charter School -- Yes

County: Marin Fiscal Year: 2009-10
District: Sausalito Elementary : Willow Creek Academy Annual
CDS CODE 21 65474 6118491 0351 Certificate Number: 28DD0506

Classroom-based ADA included in line A-23	A-24	0.00	
Total Grades 4 - 6	A-25	0.00	
Classroom-based ADA included in line A-25	A-26	0.00	
Total Grades 7 - 8	A-27	0.00	
Classroom-based ADA included in line A-27	A-28	0.00	
Total Grades 9 - 12	A-29		0.00
Classroom-based ADA included in line A-29	A-30		0.00

Extended Year Special Education, Nonpublic, Nonsectarian Schools (Divisor 175 Days)

Total Kindergarten	A-31	0.00	
Classroom-based ADA included in line A-31	A-32	0.00	
Total Grades 1 - 3	A-33	0.00	
Classroom-based ADA included in line A-33	A-34	0.00	
Total Grades 4 - 6	A-35	0.00	
Classroom-based ADA included in line A-35	A-36	0.00	
Total Grades 7 - 8	A-37	0.00	
Classroom-based ADA included in line A-37	A-38	0.00	
Total Grades 9 - 12	A-39		0.00
Classroom-based ADA included in line A-39	A-40		0.00

Special Ed - Nonpublic, Nonsectarian Schools / Licensed Children's Institutions ADA

Total Kindergarten	A-41	0.00	
Classroom-based ADA included in line A-41	A-42	0.00	
Total Grades 1 - 3	A-43	0.00	
Classroom-based ADA included in line A-43	A-44	0.00	
Total Grades 4 - 6	A-45	0.00	
Classroom-based ADA included in line A-45	A-46	0.00	
Total Grades 7 - 8	A-47	0.00	
Classroom-based ADA included in line A-47	A-48	0.00	
Total Grades 9 - 12	A-49		0.00
Classroom-based ADA included in line A-49	A-50		0.00

California Department of Education

Attendance Software

2009-9.00

Page 2 of 4

6/30/2010 9:13:13 AM

Attendance Charter School Block Grant - EHS
Charter School ADA Funded Through Block Grant
Direct Funded Charter School -- Yes

County: Marin Fiscal Year: 2009-10
District: Sausalito Elementary : Willow Creek Academy Annual
CDS CODE 21 65474 6118491 0351 Certificate Number: 28DD0506

Special Ed - Nonpublic, Nonsectarian Schools ADA [E.C. 56366(a)(7)]

Total Kindergarten	A-51	0.00	
Classroom-based ADA included in line A-51	A-52	0.00	
Total Grades 1 - 3	A-53	0.00	
Classroom-based ADA included in line A-53	A-54	0.00	
Total Grades 4 - 6	A-55	0.00	
Classroom-based ADA included in line A-55	A-56	0.00	
Total Grades 7 - 8	A-57	0.00	
Classroom-based ADA included in line A-57	A-58	0.00	
Total Grades 9 - 12	A-59		0.00
Classroom-based ADA included in line A-59	A-60		0.00
ADA Totals (Sum of A-1 through A-59 excluding classroom-based ADA lines)	A-61	168.14	0.00
Classroom-based ADA Totals (Sum of A-2 through A-60 including only classroom-based ADA lines)	A-62	168.14	0.00

CDE Approved
Emergency Conditions No
Waiver (Form J-13A)

Single Track

Number of school days from July 1 through June 30 B-1 175

Multi Track

SBE Approved waiver No

Number of school days from July 1 through June 30

B-2		0	0	0	0	0
ADA Reported at P-2		TRACK A	TRACK B	TRACK C	TRACK D	TRACK E
Kindergarten	B-3	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-4	0.00	0.00	0.00	0.00	0.00
Grades 1-3	B-5	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-6	0.00	0.00	0.00	0.00	0.00
Grades 4-6	B-7	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-8	0.00	0.00	0.00	0.00	0.00
Grades 7-8	B-9	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-10	0.00	0.00	0.00	0.00	0.00

California Department of Education

Attendance Software

2009-9.00

Page 3 of 4

6/30/2010 9:13:13 AM

Attendance Charter School Block Grant - EHS
Charter School ADA Funded Through Block Grant
Direct Funded Charter School -- Yes

County: Marin					Fiscal Year: 2009-10		
District: Sausalito Elementary : Willow Creek Academy					Annual		
CDS CODE	21	65474	6118491	0351	Certificate Number: 28DD0506		

Grades 9-12	B-11	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-12	0.00	0.00	0.00	0.00	0.00

Extended Year Special Education ADA: Special Education Students + Nonpublic Nonsectarian Schools EC 56366(a) (7) + Nonpublic Nonsectarian Schools - Reported at Annual

Kindergarten	B-13	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-14	0.00	0.00	0.00	0.00	0.00
Grades 1-3	B-15	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-16	0.00	0.00	0.00	0.00	0.00
Grades 4-6	B-17	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-18	0.00	0.00	0.00	0.00	0.00
Grades 7-8	B-19	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-20	0.00	0.00	0.00	0.00	0.00
Grades 9-12	B-21	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-22	0.00	0.00	0.00	0.00	0.00

Special Ed - Nonpublic Nonsectarian Schools Licensed Children's Institutions ADA + Nonpublic Nonsectarian Schools ADA per EC 56366(a) (7) - Reported at Annual

Kindergarten	B-23	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-24	0.00	0.00	0.00	0.00	0.00
Grades 1-3	B-25	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-26	0.00	0.00	0.00	0.00	0.00
Grades 4-6	B-27	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-28	0.00	0.00	0.00	0.00	0.00
Grades 7-8	B-29	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-30	0.00	0.00	0.00	0.00	0.00
Grades 9-12	B-31	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-32	0.00	0.00	0.00	0.00	0.00

Attendance Charter School Block Grant - EHS
Charter School ADA Funded Through Block Grant
Direct Funded Charter School -- Yes

County: Marin Fiscal Year: 2010-11
District: Sausalito Elementary : Willow Creek Academy P-2
CDS CODE 21 65474 6118491 0351 Certificate Number: 3BC74D72

Did the charter school cease operation during the current fiscal year? No
(If 'Yes', enter the number of school days in 'Days of Operation' tab)

Is this Charter School in its First Year of Operation?

Enter Date (month, day, year) that instruction commenced

Regular Elementary and High School

		Elementary	High School
Total Kindergarten	A-1	31.81	Label6
Classroom-based ADA included in line A-1	A-2	31.81	Label6
Total Grades 1 - 3	A-3	75.12	Label6
Classroom-based ADA included in line A-3	A-4	75.12	Label6
Total Grades 4 - 6	A-5	60.65	Label6
Classroom-based ADA included in line A-5	A-6	60.65	Label6
Total Grades 7 - 8	A-7	37.24	Label6
Classroom-based ADA included in line A-7	A-8	37.24	Label6
Total Grades 9 - 12	A-9	Label6	0.00
Classroom-based ADA included in line A-9	A-10	Label6	0.00

Extended Year Special Education Students (Divisor 175 Days)

Total Kindergarten	A-11	0.00	Label6
Classroom-based ADA included in line A-11	A-12	0.00	Label6
Total Grades 1 - 3	A-13	0.00	Label6
Classroom-based ADA included in line A-13	A-14	0.00	Label6
Total Grades 4 - 6	A-15	0.00	Label6
Classroom-based ADA included in line A-15	A-16	0.00	Label6
Total Grades 7 - 8	A-17	0.00	Label6
Classroom-based ADA included in line A-17	A-18	0.00	Label6
Total Grades 9 - 12	A-19	Label6	0.00
Classroom-based ADA included in line A-19	A-20	Label6	0.00

Extended Year Special Education, Nonpublic, Nonsectarian Schools [E.C. 56366 (a) (7)]
(Divisor 175 Days)

Total Kindergarten	A-21	0.00	Label6
Classroom-based ADA included in line A-21	A-22	0.00	Label6
Total Grades 1 - 3	A-23	0.00	Label6

Attendance Charter School Block Grant - EHS
Charter School ADA Funded Through Block Grant
Direct Funded Charter School -- Yes

County: Marin				Fiscal Year: 2010-11	
District: Sausalito Elementary : Willow Creek Academy				P-2	
CDS CODE	21	65474	6118491	0351	Certificate Number: 3BC74D72
Classroom-based ADA included in line A-23	A-24	0.00	Label6		
Total Grades 4 - 6	A-25	0.00	Label6		
Classroom-based ADA included in line A-25	A-26	0.00	Label6		
Total Grades 7 - 8	A-27	0.00	Label6		
Classroom-based ADA included in line A-27	A-28	0.00	Label6		
Total Grades 9 - 12	A-29	Label6		0.00	
Classroom-based ADA included in line A-29	A-30	Label6		0.00	

Extended Year Special Education, Nonpublic, Nonsectarian Schools (Divisor 175 Days)

Total Kindergarten	A-31	0.00	Label6		
Classroom-based ADA included in line A-31	A-32	0.00	Label6		
Total Grades 1 - 3	A-33	0.00	Label6		
Classroom-based ADA included in line A-33	A-34	0.00	Label6		
Total Grades 4 - 6	A-35	0.00	Label6		
Classroom-based ADA included in line A-35	A-36	0.00	Label6		
Total Grades 7 - 8	A-37	0.00	Label6		
Classroom-based ADA included in line A-37	A-38	0.00	Label6		
Total Grades 9 - 12	A-39	Label6		0.00	
Classroom-based ADA included in line A-39	A-40	Label6		0.00	

Special Ed - Nonpublic, Nonsectarian Schools / Licensed Children's Institutions ADA

Total Kindergarten	A-41	0.00	Label6		
Classroom-based ADA included in line A-41	A-42	0.00	Label6		
Total Grades 1 - 3	A-43	0.00	Label6		
Classroom-based ADA included in line A-43	A-44	0.00	Label6		
Total Grades 4 - 6	A-45	0.00	Label6		
Classroom-based ADA included in line A-45	A-46	0.00	Label6		
Total Grades 7 - 8	A-47	0.00	Label6		
Classroom-based ADA included in line A-47	A-48	0.00	Label6		
Total Grades 9 - 12	A-49	Label6		0.00	
Classroom-based ADA included in line A-49	A-50	Label6		0.00	

Attendance Charter School Block Grant - EHS
Charter School ADA Funded Through Block Grant
Direct Funded Charter School -- Yes

County: Marin Fiscal Year: 2010-11
District: Sausalito Elementary : Willow Creek Academy P-2
CDS CODE 21 65474 6118491 0351 Certificate Number: 3BC74D72
Special Ed - Nonpublic, Nonsectarian Schools ADA [E.C. 56366(a)(7)]

Total Kindergarten	A-51	0.00	Label6
Classroom-based ADA included in line A-51	A-52	0.00	Label6
Total Grades 1 - 3	A-53	0.00	Label6
Classroom-based ADA included in line A-53	A-54	0.00	Label6
Total Grades 4 - 6	A-55	0.00	Label6
Classroom-based ADA included in line A-55	A-56	0.00	Label6
Total Grades 7 - 8	A-57	0.00	Label6
Classroom-based ADA included in line A-57	A-58	0.00	Label6
Total Grades 9 - 12	A-59	Label6	0.00
Classroom-based ADA included in line A-59	A-60	Label6	0.00
ADA Totals (Sum of A-1 through A-59 excluding classroom-based ADA lines)	A-61	204.82	0.00
Classroom-based ADA Totals (Sum of A-2 through A-60 including only classroom-based ADA lines)	A-62	204.82	0.00

CDE Approved
Emergency Conditions No
Waiver (Form J-13A)

Single Track

Number of school days from July 1 through June 30 B-1 0

Multi Track

SBE Approved waiver No

Number of school days from July 1 through June 30

B-2	0	0	0	0	0
ADA Reported at P-2	TRACK A	TRACK B	TRACK C	TRACK D	TRACK E
Kindergarten B-3	0.00	0.00	0.00	0.00	0.00
Classroom-based B-4	0.00	0.00	0.00	0.00	0.00
Grades 1-3 B-5	0.00	0.00	0.00	0.00	0.00
Classroom-based B-6	0.00	0.00	0.00	0.00	0.00
Grades 4-6 B-7	0.00	0.00	0.00	0.00	0.00
Classroom-based B-8	0.00	0.00	0.00	0.00	0.00
Grades 7-8 B-9	0.00	0.00	0.00	0.00	0.00
Classroom-based B-10	0.00	0.00	0.00	0.00	0.00

Attendance Charter School Block Grant - EHS
Charter School ADA Funded Through Block Grant
Direct Funded Charter School -- Yes

County: Marin				Fiscal Year: 2010-11		
District: Sausalito Elementary : Willow Creek Academy				P-2		
CDS CODE	21	65474	6118491 0351	Certificate Number: 3BC74D72		
Grades 9-12	B-11	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-12	0.00	0.00	0.00	0.00	0.00

Extended Year Special Education ADA: Special Education Students + Nonpublic Nonsectarian Schools EC 56366(a) (7) + Nonpublic Nonsectarian Schools - Reported at Annual

Kindergarten	B-13	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-14	0.00	0.00	0.00	0.00	0.00
Grades 1-3	B-15	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-16	0.00	0.00	0.00	0.00	0.00
Grades 4-6	B-17	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-18	0.00	0.00	0.00	0.00	0.00
Grades 7-8	B-19	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-20	0.00	0.00	0.00	0.00	0.00
Grades 9-12	B-21	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-22	0.00	0.00	0.00	0.00	0.00

Special Ed - Nonpublic Nonsectarian Schools Licensed Children's Institutions ADA + Nonpublic Nonsectarian Schools ADA per EC 56366(a) (7) - Reported at Annual

Kindergarten	B-23	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-24	0.00	0.00	0.00	0.00	0.00
Grades 1-3	B-25	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-26	0.00	0.00	0.00	0.00	0.00
Grades 4-6	B-27	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-28	0.00	0.00	0.00	0.00	0.00
Grades 7-8	B-29	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-30	0.00	0.00	0.00	0.00	0.00
Grades 9-12	B-31	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-32	0.00	0.00	0.00	0.00	0.00

Sausalito Marin City School District
Office of the Superintendent

Date: January 26, 2012
To: Board of Trustees
From: Valerie Pitts, Superintendent
Re: Discussion: Bond Feasibility Study

Background

At its meeting in November 2011, Trustees reviewed a draft facilities needs analysis completed by Greystone West Project Management. Trustees discussed determining true modernization/new construction costs and bonding capacity as well as the viability of putting a bond on the November 2012 ballot. Trustees asked the superintendent to explore and report on possible action steps.

The District last passed a bond in November, 2004 for \$15.9 million. These funds were used to complete the new MLK academy, replace the Bayside K-pod, modernize the Bayside Multipurpose Room and some other modernization projects district wide.

Analysis

The following general actions have been outlined (A more detailed timeline is attached.):

- 1) Secure Bond Advisor to analyze bonding capacity
- 2) Update modernization and/or new construction costs models – implement full facilities needs analysis (see attached draft)
- 3) Complete and approve Facilities Master Plan
- 4) Assign a trustee committee to work directly with a public relations consultant, bond advisor, project manager and community.

The committee will report regularly to the Board with information necessary to help Trustees deliberate on the timing of a facilities bond.

Financial Impact

(These are estimates only)

Facilities Needs Analysis: 15 K

Public Relations Consultant: +/- 10 K

Recommendation

This item is brought before the board for discussion purposes only.

Backup attached: Yes ☒ No ☐

ACTIVITY	TIMING	RESPONSIBILITY	COST
• Update District Facilities Master Plan to identify and prioritize potential bond projects/locations (Committee)	Feb – March	Supt./Facilities Director and Committee/Project Mgr.	\$ -0-
• Convene Facilities Expansion Committee	Jan - March		
• Receive public input at monthly board meetings			
• Architect completes schematic conceptual drawings	Feb - March	Facilities Committee	
• Work with Design Committee and architect to ready designs for Trustee and site input	April	Superintendent/Director	
• Assemble bond team, including District personnel, bond counsel, bond advisor, pollster (if required), and strategist (if required)	Jan – May	Superintendent/Director	
• Retain Bond Counsel/Bond Advisor		Trustees/Superintendent	\$20K
• Conduct voter opinion survey – contract campaign consultant/pollster	March	PR Firm	
• Determine all available sources of capital improvement funds, including State funds, capital fund reserves, donations, developer fees, and possible AV/bond proceed amounts	Dec – March	DBO/Director/Supt.	
• Begin community outreach to educate voters on District’s facility needs (Communication Plan) – speaking engagements, interviews, articles	March – June	Superintendent	
• Identify issues within the community that could impact the bond election	April – June	PR Firm	
• Adjust community messages based on voter opinion survey	April – June	Consultant/Supt./Trustees	
• Identify community leaders to serve on campaign committee	June – July	Superintendent	
• Finalize bond projects list, election amount, estimated tax rates, and draft ballot language	July	Trustees/Supt./Bond Counsel	
• Adopt resolution calling for bond election (must be received by County Registrar of Voters 88 days prior to election day)	By August 15	Trustees	
• Fund-raising by Bond Committee	August – Nov	Campaign Committee	
• Prepare tax rate statement, impartial analysis (bond counsel, county counsel), and pro-ballot argument (committee, campaign consultant) for voter pamphlet	August – Oct	Bond Counsel/Campaign Committee	
• Conduct active “Yes” campaign	August – Nov	Campaign Committee	
• Election	November		
• Certify election results	November 30		
• Issuance of bonds	Dec-Feb 2013	Bond Advisor/Counsel	
• Begin construction	June 2013	Project Mgr./Dir. Fac./Supt.	
• Complete Construction	2013-2014		

Sausalito Marin City School District
Office of the Superintendent

Date: January 26, 2012
To: Board of Trustees
From: Valerie Pitts, Superintendent
Re: Action: Revised Draft Vision, Mission, Core Values and Components
of a Comprehensive Educational Program

Background

The SMCSD Governance Team has been discussing and studying issues related to student achievement, culture and climate in the SMCSD since the spring 2011. As part of this process, the mission and vision of the district have been revised to reflect a more dynamic, rigorous and motivating program encompassing the entire learning community.

Analysis

The attached vision, mission, core values and components of a comprehensive educational program reflect revisions. The work involved in furthering the mission and vision continues. The Governance team has identified key issues and concerns and will formulate a strategic plan to support the vision. This work is in progress and Trustees will gather more information about options including ensuring community engagement.

Financial Impact

None at this time.

Recommendation

The Superintendent recommends Trustees approve the revised vision, mission, core values and components of a comprehensive educational program.

Backup attached: Yes ___X___ No _____

Sausalito Marin City School District

Revised Draft 01/26/12

Vision

Our Vision is to provide each child a world class college preparatory curriculum that integrates communication, collaboration, creativity, inquiry and problem-solving skills and builds character through fostering strong relationships of mutual trust and respect.

Mission

The mission of the SMCS D is to academically and socially prepare students for success at each grade level and in high school on the path to college and career in a safe, healthy and culturally responsive learning environment. We provide a rigorous and challenging academic program with highly qualified educators in collaboration with parents and community partners. We will hold our learning community accountable for our progress.

Core Values

We believe in the potential of each student. Families, community partners and educators embrace and support our public schools.

Diversity is an Asset

Our success depends on the diverse backgrounds, knowledge, skills, creativity, dedication and motivation of students, staff, parents and community members.

Social Responsibility

We model good citizenship, ethical behavior and sensitivity to others, and promote each child's success as a member of the global society. We value diversity and integration and believe it enriches the educational program and ensures social and academic success.

Agility, Adaptability and Tenacity

We promote strategic thinking, innovation, flexibility and agility in response to changing requirements. We invest in personal learning through focused professional development for staff. We stick to it. We build resiliency.

Student Centered Education

In order to ensure our students meet their fullest potential, we provide a comprehensive, standards-based, differentiated curriculum and opportunities for every student to be successful and engaged. We believe ongoing assessment of student learning informs our instructional practices.

Core Values, continued

Focus on Results

We will promote systemic thinking, articulated processes for continuous improvement and use of data to monitor progress.

Equity

Each student has an individualized path to learning, college and careers and the right to access their own educational opportunities. Students get what they need to be successful.

Components of a Comprehensive Educational Program

Consistent with the District's Vision and Mission Statement, the components of a comprehensive educational program include:

- Robust, Viable, Guaranteed Curriculum and Offerings
- Foreign Language Offering
- Parents' Compact or Parent Coalition On-site
- Follow Through and Accountability
- Services at or Near the School Site
- Integrated Systems
- Counseling and Social Skills Programs
- Organized Sports (Bring schools together for teams to get more kids)
- Arts/Enrichment
- Community Service Opportunities
- Diversity/Integration

**SAUSALITO MARIN CITY SCHOOL DISTRICT
BOARD MEETING MINUTES**

December 8, 2011

Attendance

Board Members Present: Thomas Newmeyer, Karen Benjamin,
William Ziegler and Shirley Thornton, Ed.D.
Board Members Absent: Mark Trotter
Superintendent: Valerie Pitts, Ed. D.

Call to Order

President Newmeyer called the meeting to order at 5:00 p.m.

Addressing the Board Prior to Closed Session

There was no public comment.

CLOSED SESSION

The Board and Superintendent convened Closed Session at 5:01 p.m.

OPEN SESSION

Open session reconvened at 5:30 p.m.

Report Out

President Newmeyer reported that there was no action taken in closed session.

Addressing the Board Prior to Open Session

There was no public comment.

Election of Officers

Board members were unanimous in their discussion and decision to make no changes for the coming year. Officers for 2012 are:

- Board President - Thomas Newmeyer
- Board Vice President – Mark Trotter
- Board Clerk – Karen Benjamin
- Secretary to the Board – Superintendent Valerie Pitts, Ed.D.

Governance Workshop

Superintendent Pitts reviewed the **DRAFT** Vision and Mission Statement, revised following the meeting of November 17, 2011. Board members requested that the Superintendent rework the Mission section to show that the board needs accountability for future success of students.

Board members asked Superintendent Pitts to obtain data from Tamalpais Union High School District and Willow Creek Academy regarding high school follow-up.

Superintendent Pitts reviewed **DRAFT** Core Values. Board members requested that the Equity section be modified to make the word career plural (careers) and to read 'the right to access their own educational opportunities'.

Superintendent Pitts reviewed **DRAFT** Components of a Comprehensive Educational Program. A request was made to add a foreign language to the list.

Superintendent Pitts reviewed **DRAFT** Problems/Issues and Challenges. Principal Jonnette Newton advised the board that behavior issues are affecting teaching ability as early as Kindergarten and especially in middle school; behavior education needs to begin in preschool; more services are needed for kids already in school. The board agreed that problems/issues and challenges are as listed.

Superintendent Pitts reviewed **DRAFT** Options and explained that these are not yet ready to be finalized. There was no further discussion.

ADJOURNMENT

The meeting was adjourned at 6:45 p.m.

Signature/Date

Title

FUTURE BOARD AGENDA ITEMS

Combined Annual Meeting/Organizational Meeting

- Minutes of the Last Annual Meeting
- Designation of Marin County School Boards Association (MCSBA) Representative
- Annual Board Meeting Calendar
- Annual Board Master Calendar
- Reading of Board Members' Pledge

First Interim Reports & Budget Revisions: District

First Interim Reports: Willow Creek Academy

Committee Designations/Appointments

School Board Month Recognition

Draft District Calendar 2012/2013

Grade Level Report

SAVE THE DATES

Future District Meeting Dates

All meetings are held at the District Office, 200 Phillips Drive, Marin City at 7:00 p.m. unless otherwise noted. *The first meeting date of each month will be allocated to additional special meetings on facilities issues, special meetings, community forum, etc. as needed. The only or second meeting date of each month will be allocated to regular board meetings.

December 15 (3rd Thursday due to holiday break)

Future Charter School Board Meeting Dates

Meetings are open to the public and generally held on the school campus, 33 Buchanan Street, Sausalito. With the exception of the December meeting, meetings are held on the 3rd Wednesday of the month at 6:30 p.m.

December 14 (2nd Wednesday due to holiday break)

January 18, 2012

February 15

March 21

April 18

May 16

June 20

Upcoming Dates and Important Events

Please visit the District website www.sausalitomarincityschools.org

SAUSALITO MARIN CITY SCHOOL DISTRICT

BOARD MEETING MINUTES

December 15, 2011

ATTENDANCE

Board Members: Thomas Newmeyer, Karen Benjamin, William Ziegler, Mark Trotter and Shirley Thornton, Ed. D. by teleconference
Superintendent: Valerie Pitts, Ed. D.

APPROVAL OF AGENDA ORDER

President Newmeyer called the meeting to order at 6:04 p.m.
Trustee Mark Trotter led the Pledge of Allegiance.
M/s/c Trotter/Ziegler/all to approve Agenda Order

PERSONS WISHING TO ADDRESS THE BOARD PRIOR TO OPEN SESSION

There was no public comment.

ANNUAL AND ORGANIZATIONAL BUSINESS

President Newmeyer announced the results of elections to Board offices which were held on December 8, 2011 at a special board meeting:

- President: Thomas Newmeyer
- Vice President: Mark Trotter
- Clerk: Karen Benjamin

Additionally, the Board had appointed the Superintendent as the Secretary of the Board.

The Board made appointments of liaisons to Marin County Office of Education Committees and Marin Community Foundation as follows:

- Marin County School Boards Association (MCSBA): William Ziegler
- Golden Bell: Karen Benjamin
- Joint Legislative Advisory Committee (JLAC): Mark Trotter
- Marin Community Foundation (MCF) Representative: Valerie Pitts and Shirley Thornton

The Board made appointments of in-district liaisons as follows:

- Facilities: Thomas Newmeyer, Mark Trotter and William Ziegler
- Finance: William Ziegler and Thomas Newmeyer
- Negotiations with Willow Creek Academy: Shirley Thornton and William Ziegler
- School Health Council: Karen Benjamin

M/s/c Trotter/Newmeyer/all to approve the proposed 2012 Board Meeting Calendar
Trustee Trotter indicated he may not be in attendance, or that he may teleconference, on January 26.

M/s/c Newmeyer/Ziegler/all to approve the Board Agenda (Master) Calendar 2011/2012

REPORTS

Trustee Reports

Trustees Ziegler and Thornton reported on attending December's Annual CSBA Conference. Next year's conference will be held in San Francisco.

Trustee Trotter thanked Superintendent Pitts and Mark Tong for the new agenda/board packet format. President Newmeyer suggested development of a policy that would encourage students to take pride in their campus. He also requested that the afterschool program staff be made aware of the District's wellness policy.

Superintendent's Report

Principal's Report

Principal Jonnette Newton:

- Thanked Superintendent Pitts for the mass communications system; one of the uses of Blackboard Connect is to communicate with parents on attendance.
- Conveyed appreciation from all for new laptops for teachers and students. MLK's computer/student ratio is now one per student; Bayside's new laptops will be in use right after winter break.
- Reported a new first grade teacher to begin January 3, 2012.

Following the Principal's report:

- Trustee Ziegler asked for follow-up report in January or February on Bayside computers.
- Trustee Benjamin requested information on attendance.
- Trustee Thornton requested a report on what teachers are doing with data.
- Trustee Benjamin requested a report on students' reading levels at the beginning of the school year, interventions, and reading level goals. Superintendent Pitts reviewed current reading interventions in place.

Principal Newton additionally reported that math interventions are also needed.

Head of School's Report

Head of School Carol Cooper reported on events taking place with the approaching holiday season.

FINANCE

First Interim Reports and Budget Revisions: District

District Business Manager Paula Rigney presented the District's First Interim Report.

M/s/c Ziegler/Newmeyer/all to approve the District First Interim Reports and Budget Revisions

First Interim Report: Willow Creek Academy

WCA Treasurer Clark Warden presented the Willow Creek Academy First Interim Report.

M/s/c Ziegler/Benjamin/all to accept the Willow Creek Academy First Interim Report

GOVERNANCE

Draft District Calendar: 2012/2013 School Year

Superintendent Pitts reviewed a draft calendar that will be agendized for board approval in January.

CONSENT AGENDA

M/s/c Roll Call Benjamin/Trotter/ Ayes 5 Noes 0 to approve the Consent Agenda.

ADJOURNMENT

M/s/c Thornton/Ziegler/all to adjourn at 7:30 p.m.

Signature/Date

Title

FUTURE BOARD AGENDA ITEMS

Approve District Calendar 2012/2013

WCA MOU: proposed revisions by either party due on or before February 1 of each year

WCA Prop 39 Request: preliminary District response due on or before February 1 (Prop 39 Request)

Quarterly Report: Williams Act

Annual Certificated Seniority/Credentials Held List

Audits: District & WCA

Adopt Budget Development Calendar

Budget Revisions – Second Interim

Schedule Annual Budget Study Session for March

Physical Fitness Assessment Results

Consolidated Application Part II

School Accountability Report Card (SARC)

Grade Level Report-XX

FCMAT Report

SAVE THE DATES

Future District Meeting Dates

All meetings are held at the District Office, 200 Phillips Drive, Marin City at 7:00 p.m. unless otherwise noted. *The first meeting date of each month will be allocated to additional special meetings on facilities issues, special meetings, community forum, etc. as needed. The only or second meeting date of each month will be allocated to regular board meetings.

Proposed 2012 Board Meeting Calendar

January 12*

January 26

February 9*

February 16 Third Thursday due to Winter Recess

March 8*

March 22

April 12*

April 26

May 10*

May 24

June 14	Two meetings in June
June 28	
July 26	One July meeting due to Summer Break
August 9*	
August 23	
September 13*	
September 27	
October 11*	
October 25	
November 15	Third Thursday; one November meeting due to Holidays
December 6*	First Thursday due to Holidays
December 13	Second Thursday due to Holidays

Future Charter School Board Meeting Dates

Meetings are open to the public and generally held on the school campus, 33 Buchanan Street, Sausalito. With the exception of the December meeting, meetings are held on the 3rd Wednesday of the month at 6:30 p.m.

January 18, 2012

February 15

March 21

April 18

May 16

June 20

Upcoming Dates and Important Events

Please visit the District website www.sausalitomarincityschools.org

Sausalito Marin City School District

Payment of Warrants

1/26, 2012

Attached warrants include:

Batch 26 Fund 01 in the amount of \$224,108.94

Batch 26 Fund 40 in the amount of \$55,766.46

Batch 27 Fund 01 in the amount of \$30,305.78

Batch 27 Fund 13 in the amount of \$9,612.67

Batch 28 Fund 01 in the amount of \$97,323.61

Batch 28 Fund 13 in the amount of \$7,629.70

Batch 29 Fund 01 in the amount of \$112,660.95

Prepared by Vida Moattar

Sausalito Marin City School District Business Office



MARIN COUNTY

OFFICE OF EDUCATION

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MARY JANE BUCKE
MARIN COUNTY
SUPERINTENDENT OF SCHOOLS

(415) 472-6110
FAX (415) 491-0617

VENDOR PAYMENT CERTIFICATION

Date 12/7/11

District Name SAUSALITO MARIN CITY District No. 47

The Governing Board of the District named hereon hereby authorizes and directs payment of vendor payments in the total of \$ 279,875.40.

<u>FUND NUMBER</u>	<u>BATCH NUMBER</u>	<u>AMOUNT</u>
<u>01</u>	<u>26</u>	<u>224,108.94</u>
<u>40</u>	<u>26</u>	<u>55,766.46</u>

Authorized Signature

Paula Bigney

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0026 GENERAL FUND

FUND : 01 GENERAL FUND

WARRANT	NT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION
02954651	070358/	AT&T					
	PO-120003	1.	01-0000-0-5970.00-0000-7200-700-000-000			11/11	31.81
		1.	01-0000-0-5970.00-0000-7200-700-000-000			11/11	56.14
		1.	01-0000-0-5970.00-0000-7200-700-000-000			11/11	31.81
		1.	01-0000-0-5970.00-0000-7200-700-000-000			11/11	28.96
			WARRANT TOTAL				\$148.72
02954652	070329/	AT&T CALNET 2					
	PO-120001	1.	01-0000-0-5970.00-0000-2700-700-000-000			332 3190	83.20
		1.	01-0000-0-5970.00-0000-2700-700-000-000			331 6941	13.23
		1.	01-0000-0-5970.00-0000-2700-700-000-000			331 5828	13.19
		1.	01-0000-0-5970.00-0000-2700-700-000-000			331 1622	175.22
		1.	01-0000-0-5970.00-0000-2700-700-000-000			331 3073	14.13
		1.	01-0000-0-5970.00-0000-2700-700-000-000			331 5765	13.19
		1.	01-0000-0-5970.00-0000-2700-700-000-000			2891304	14.44
			WARRANT TOTAL				\$326.60
02954653	070513/	BOYS AND GIRLS CLUB					
	PO-120081	1.	01-6010-0-5840.00-1110-1010-700-000-000			SMCSD 12-2011	11,000.00
	PO-120173	1.	01-9479-0-5840.00-1110-1010-101-000-000			TRAN 11-2011	355.25
			WARRANT TOTAL				\$11,355.25
02954654	002547/	DISCOVERY OFFICE SYSTEMS					
	PO-120089	1.	01-0000-0-5605.00-0000-7200-725-000-000			11/11	118.61
		2.	01-0000-0-5605.00-1110-1010-100-000-000			11/11	436.13
		3.	01-0000-0-5605.00-1110-1010-101-000-000			11/11	92.24
			WARRANT TOTAL				\$646.98
02954655	070557/	ERICA EDWARDS					
	PV-120212		01-9472-0-5840.00-1110-1010-100-000-000			52455	416.25

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

COMMERCIAL WARRANT REGISTER

FOR WARRANTS DATED 12/09/2011

BATCH: 0026 GENERAL FUND

FUND : 01 GENERAL FUND

WARRANT	INT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT							
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT
WARRANT TOTAL														\$416.25
02954656	000700/	ELECTRIX												
	PO-120206	1.	01-8150-0-5600.00-0000-8110-735-000-000	16868										1,789.00
WARRANT TOTAL														\$1,789.00
02954657	002345/	EMPIRE ELEVATOR CO INC												
	PO-120013	1.	01-8150-0-5600.00-0000-8110-735-000-000	67182										110.00
WARRANT TOTAL														\$110.00
02954658	002270/	FISHMAN SUPPLY CO.												
	PO-120094	1.	01-8150-0-4300.00-0000-8100-735-000-000	856035										730.46
WARRANT TOTAL														\$730.46
02954659	000595/	GRAINGER												
	PO-120214	1.	01-8150-0-4300.00-0000-8100-735-000-000	9698062081										97.43
WARRANT TOTAL														\$97.43
02954660	000025/	HAGEL SUPPLY												
	PO-120222	1.	01-0000-0-4300.00-0000-8211-735-000-000	317667										40.04
WARRANT TOTAL														\$40.04
02954661	001704/	HOME DEPOT												
	PV-120208		01-8150-0-4300.00-0000-8100-735-000-000	Plumbing parts										27.10
WARRANT TOTAL														\$27.10
02954662	070660/	ERICA JEFFREY												
	PV-120214		01-9472-0-5840.00-0000-2495-100-000-000	Parent Child Classes										435.00
WARRANT TOTAL														\$435.00
02954663	000045/	MARIN COUNTY OFFICE OF EDUC												
	PO-120217	1.	01-6500-0-5849.00-5001-2110-700-000-000	120434										4,000.33
WARRANT TOTAL														\$4,000.33
02954664	070501/	MARIN HEAD START												
	PV-120211		01-9472-0-5840.00-1110-1010-100-000-000	52075										12,600.00
WARRANT TOTAL														\$12,600.00

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0026 GENERAL FUND
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
02954665	070423/	DARIO MARTINEZ				
	PV-120213		01-8150-0-4300.00-0000-8100-735-000-000	Reimb.		10.24
			WARRANT TOTAL			\$10.24
02954666	070447/	MAXIM HEALTHCARE SERVICES				
	PO-120121	1.	01-6500-0-5835.00-5770-1182-700-000-000	9250464-A84		1,643.00
		1.	01-6500-0-5835.00-5770-1182-700-000-000	9270837-A84		1,643.00
			WARRANT TOTAL			\$3,286.00
02954667	001927/	MILL VALLEY SERVICES				
	PO-120198	1.	01-0000-0-4300.00-1110-1010-100-000-000	74774		19.39
			WARRANT TOTAL			\$19.39
02954668	000058/	P G & E CO				
	PO-120000	1.	01-0000-0-5510.00-0000-8200-000-000-000	Due 12/15/11		3,272.68
			WARRANT TOTAL			\$3,272.68
02954669	000056/	PBI				
	PO-120008	1.	01-0000-0-5960.00-0000-7200-725-000-000	6820220-DC11		535.38
			WARRANT TOTAL			\$535.38
02954670	070406/	SILYCO				
	PO-120024	1.	01-0000-0-5849.00-0000-2420-700-000-000	NOV2011		3,600.00
			WARRANT TOTAL			\$3,600.00
02954671	070586/	SANDIE SPOERING				
	PV-120215		01-0000-0-4300.00-0000-7150-725-000-000	Reimb. Books		66.69
			WARRANT TOTAL			\$66.69
02954672	000222/	SUNBURST TECHNOLOGY CORP				
	PO-120211	1.	01-6300-0-4300.00-1110-1010-700-000-000	978228		899.95
			WARRANT TOTAL			\$899.95
02954673	070367/	TIME CLOCK INC.				
	PO-120032	1.	01-0000-0-5849.00-0000-7200-700-000-000	11/11		151.93
			WARRANT TOTAL			\$151.93

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0026 GENERAL FUND
FUND : 01 GENERAL FUND

INT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT
02954674	002834/	TIMELY TRANSPORTATION												
		PO-120073	1.	01		7230-0-5840.00-1110-3600-700-000-000							1/12	3,898.00
		WARRANT TOTAL												\$3,898.00
02954675	070580/	TRAHAN MECHANICAL												
		PO-120152	1.	01		8150-0-5600.00-0000-8110-735-000-000							14728	990.00
		PO-120216	1.	01		8150-0-5600.00-0000-8110-735-000-000							14764	4,147.50
		WARRANT TOTAL												\$5,137.50
02954676	070525/	US BANCORP EQUIP. FINANCE INC												
		PO-120088	1.	01		0000-0-5605.00-0000-7200-725-000-000							191718386	744.47
		WARRANT TOTAL												\$744.47
02954677	000078/	WATERSTREET CO												
		PV-120207				01-8150-0-4300.00-0000-8100-735-000-000							Due 12/31/11	3.55
		WARRANT TOTAL												\$3.55
02954678	002172/	WILLOW CREEK ACADEMY												
		PV-120210				01-0000-0-7299.00-0000-9200-103-000-000							Dec. 2011 payments	82,219.00
						01-0000-0-8096.00-0000-9200-103-000-000							Dec. 2011 payments	84,241.00
		WARRANT TOTAL												\$166,460.00
02954679	001244/	YOUTH IN ARTS												
		PO-120196	1.	01		9476-0-5840.00-1451-1010-700-000-000							12/11	3,300.00
		WARRANT TOTAL												\$3,300.00
*** FUND	TOTALS ***	TOTAL NUMBER OF WARRANTS: 29												TOTAL AMOUNT OF WARRANTS: \$224,108.94*

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

COMMERCIAL WARRANT REGISTER

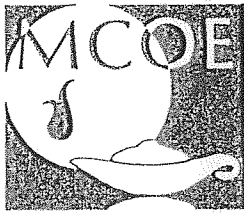
FOR WARRANTS DATED 12/09/2011

BATCH: 0026 GENERAL FUND

FUND : 40 SPECIAL RESERVE~CAP OUTLAY #1

WARRANT	NT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT							
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT
02954680	002616/	US BANK OPERATIONS CENTER												
	PV-120209	40-0000-0-7439.00-0000-9100-000-000-000										Escrow Agreement Payment	55,766.46	
WARRANT TOTAL													\$55,766.46	
*** FUND	TOTALS ***	TOTAL NUMBER OF WARRANTS: 1										TOTAL AMOUNT OF WARRANTS:	\$55,766.46*	
*** BATCH	TOTALS ***	TOTAL NUMBER OF WARRANTS: 30										TOTAL AMOUNT OF WARRANTS:	\$279,875.40*	
*** DISTRICT	TOTALS ***	TOTAL NUMBER OF WARRANTS: 30										TOTAL AMOUNT OF WARRANTS:	\$279,875.40*	

Printed: 12/09/2011 10:57:48



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OFFICE OF EDUCATION

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VENDOR PAYMENT CERTIFICATION

Date 12/14/11

District Name Sausalito Marin City District No. 47

The Governing Board of the District named hereon hereby authorizes and directs payment of vendor payments in the total of \$ 39,918.45.

<u>FUND NUMBER</u>	<u>BATCH NUMBER</u>	<u>AMOUNT</u>
<u>01</u>	<u>27</u>	<u>30,305.78</u>
<u>13</u>	<u>27</u>	<u>9,612.67</u>

Authorized Signature

Paula Rigney
12-14-11

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0027 GENERAL FUND
FUND : 01 GENERAL FUND

V	INT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
		REQ#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP		DESCRIPTION	
02955658	000609/		AMERICAN EXPRESS				
			PO-120190	1. 01-0000-0-5210.00-0000-7110-725-000-000		Thornton flight CSBA	211.40
			PO-120205	1. 01-8150-0-6400.00-0000-8500-735-000-000		Vacuum parts	39.80
			PV-120217	01-0000-0-5210.00-0000-7300-725-000-000		Due 12/11/11	204.72
			PV-120218	01-0000-0-4300.00-0000-7150-725-000-000		Pizza for meeting 11/1/11	60.00
				01-0000-0-4300.00-0000-7200-725-000-000		Admin. software	101.31
				01-9479-0-4300.00-1110-1010-101-000-000		Admin. iPad	709.87
				WARRANT TOTAL			\$1,327.10
02955659	070067/		APPLE				
			PO-120220	1. 01-6500-0-4300.00-5770-1110-700-000-000		9894279984	100.00
				1. 01-6500-0-4300.00-5770-1110-700-000-000		9894799363	1,098.84
				WARRANT TOTAL			\$1,198.84
02955660	070329/		AT&T CALNET 2				
			PO-120001	1. 01-0000-0-5970.00-0000-2700-700-000-000		332 6745	28.80
				WARRANT TOTAL			\$28.80
02955661	002629/		C.A.S.H				
			PO-120200	1. 01-8150-0-5240.00-0000-8100-735-000-000		11/04 MNWK-14	140.00
				WARRANT TOTAL			\$140.00
02955662	070308/		CDW-G				
			PO-120215	1. 01-1100-0-4300.00-1110-1010-700-000-000		B997225, C155342	417.59
				WARRANT TOTAL			\$417.59
02955663	070569/		FORREST CORSON				
			PV-120223	01-8150-0-4300.00-0000-8100-735-000-000		Reimb. Key machine belt	11.90
				WARRANT TOTAL			\$11.90
02955664	002547/		DISCOVERY OFFICE SYSTEMS				
			PV-120228	01-0000-0-5605.00-0000-7200-725-000-000		55E1082108	1,807.00
				WARRANT TOTAL			\$1,807.00

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0027 GENERAL FUND

FUND : 01 GENERAL FUND

ANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
02955665	002270/	FISHMAN SUPPLY CO.													
		PO-120230	1.	01-0000-0-4300.00-0000-8211-735-000-000									858944		47.85
		WARRANT TOTAL													\$47.85
02955666	001794/	LOUIE'S DELI													
		PV-120225		01-0000-0-4300.00-0000-7200-725-000-000										Food for DO party 12/14/11	200.00
		WARRANT TOTAL													\$200.00
02955667	000506/	LOZANO SMITH													
		PO-120126	1.	01-0000-0-5829.00-0000-7100-000-000-000									30926		1,200.00
			1.	01-0000-0-5829.00-0000-7100-000-000-000									30927		1,037.21
		WARRANT TOTAL													\$2,237.21
02955668	000045/	MARIN COUNTY OFFICE OF EDUC													
		PO-120100	1.	01-0000-0-5940.00-0000-2700-700-000-000									120553		450.00
		PO-120231	1.	01-0000-0-5840.00-0000-3120-700-000-000									120504		2,703.72
			1.	01-0000-0-5840.00-0000-3120-700-000-000									120506		11,600.09
		WARRANT TOTAL													\$14,753.81
02955669	000047/	MARIN MUNICIPAL WATER DST													
		PO-120010	1.	01-0000-0-5535.00-0000-8200-000-000-000									12/11		1,943.38
		WARRANT TOTAL													\$1,943.38
02955670	070661/	MARIN YOUTH BASKETBALL													
		PV-120226		01-0000-0-4300.00-1110-1010-101-000-000										Basketball League Signup	240.00
		WARRANT TOTAL													\$240.00
02955671	000899/	MICHAEL'S TRANSPORTATION SERV													
		PV-120224		01-9471-0-5819.00-1110-1010-700-000-000									68643		602.42
		WARRANT TOTAL													\$602.42
02955672	001927/	MILL VALLEY SERVICES													
		PO-120213	1.	01-9479-0-4300.00-1110-1010-101-000-000									75083I		166.30
		WARRANT TOTAL													\$166.30
02955673	070107/	VIDA MOATTAR													
		PV-120216		01-0000-0-4300.00-0000-7200-725-000-000										Reimb. Flowers for DO	32.45

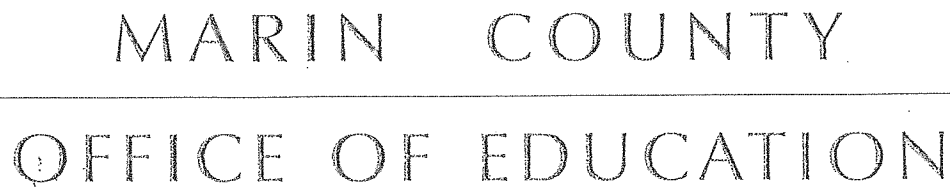
DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0027 GENERAL FUND
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT									
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT	
WARRANT TOTAL														\$32.45	
02955674	000058/	P G & E CO													
		PV-120219		01-0000-0-4301.00-0000-8110-735-000-000									3085089005	310.78	
WARRANT TOTAL														\$310.78	
02955675	070222/	PROTECTION ONE													
		PO-120004	3.	01-0000-0-5840.00-0000-8300-725-000-000									11/11	575.19	
			3.	01-0000-0-5840.00-0000-8300-725-000-000									12/11	575.19	
WARRANT TOTAL														\$1,150.38	
02955676	002545/	SONITROL													
		PO-120022	1.	01-0000-0-5840.00-0000-8300-101-000-000									1202549	1,563.15	
		PV-120220		01-8150-0-5600.00-0000-8110-735-000-000									W82946	206.49	
WARRANT TOTAL														\$1,769.64	
02955677	001811/	STATE OF CALIFORNIA													
		PV-120227		01-0000-0-5821.00-0000-7200-725-000-000									881944	96.00	
WARRANT TOTAL														\$96.00	
02955678	001981/	SHIRLEY THORNTON													
		PV-120222		01-0000-0-5210.00-0000-7110-725-000-000									Reimb. CSBA Conf.	883.01	
WARRANT TOTAL														\$883.01	
02955679	070352/	WILLIAM ZIEGLER													
		PV-120221		01-0000-0-5210.00-0000-7110-725-000-000									Reimb. CSBA Conf.	941.32	
WARRANT TOTAL														\$941.32	
*** FUND	TOTALS ***	TOTAL NUMBER OF WARRANTS: 22												TOTAL AMOUNT OF WARRANTS:	\$30,305.78*

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0027 GENERAL FUND
FUND : 13 CAFETERIA FUND

NT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT	
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION			
02955680	070649/	REVOLUTION FOODS					
		PO-120172	2. 13-5310-0-5840.00-0000-3700-100-000-000	25663		6,052.20	
			3. 13-5310-0-5840.00-0000-3700-101-000-000	25663		3,098.61	
			1. 13-5310-0-5849.00-0000-3700-700-000-000	25663		461.86	
			WARRANT TOTAL			\$9,612.67	
*** FUND	TOTALS ***		TOTAL NUMBER OF WARRANTS: 1	TOTAL AMOUNT OF WARRANTS:		\$9,612.67*	
*** BATCH	TOTALS ***		TOTAL NUMBER OF WARRANTS: 23	TOTAL AMOUNT OF WARRANTS:		\$39,918.45*	
*** DISTRICT	TOTALS ***		TOTAL NUMBER OF WARRANTS: 23	TOTAL AMOUNT OF WARRANTS:		\$39,918.45*	

Printed: 12/16/2011 08:54:00



(415) 472-4110
FAX (415) 491-6625

VENDOR PAYMENT CERTIFICATION

Date 1/4/12

District Name	Sausalito Marin City	District No.	47
---------------	----------------------	--------------	----

The Governing Board of the District named hereon hereby authorizes and directs payment of vendor payments in the total of \$ 104,953.31.

AMOUNT

28

97,323.61

13

28

7629.70

Authorized Signature

Paula Rigney

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0028 GENERAL FUND
FUND : 01 GENERAL FUND

INT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
02956755	002765/	ALADDINS AUTOMOTIVE				
	PO-120223	1.	01-7230-0-5600.00-0000-3600-700-000-000	Bus Repair	1,207.98	
			WARRANT TOTAL		\$1,207.98	
02956756	070638/	ARCHIPELAGO LEARNING INC.				
	PO-120224	1.	01-1100-0-4300.00-1110-1010-700-000-000	47712	1,188.88	
			WARRANT TOTAL		\$1,188.88	
02956757	070198/	ARROWHEAD				
	PO-120079	2.	01-0000-0-4300.00-0000-2700-100-000-000	12/11	33.74	
		3.	01-0000-0-4300.00-0000-2700-101-000-000	11-12/11	50.00	
		1.	01-0000-0-4300.00-0000-7200-725-000-000	10-12/11	51.27	
			WARRANT TOTAL		\$135.01	
02956758	000192/	AT&T				
	PO-120002	1.	01-0000-0-5970.00-0000-2700-000-000-000	234 343-6954 760 3	1,474.86	
			WARRANT TOTAL		\$1,474.86	
02956759	070358/	AT&T				
	PO-120003	1.	01-0000-0-5970.00-0000-7200-700-000-000	12/11	28.96	
			WARRANT TOTAL		\$28.96	
02956760	070329/	AT&T CALNET 2				
	PO-120001	1.	01-0000-0-5970.00-0000-2700-700-000-000	332 3190	73.11	
		1.	01-0000-0-5970.00-0000-2700-700-000-000	331 3075	14.12	
		1.	01-0000-0-5970.00-0000-2700-700-000-000	331 1622	174.38	
		1.	01-0000-0-5970.00-0000-2700-700-000-000	331 5828	13.18	
		1.	01-0000-0-5970.00-0000-2700-700-000-000	331 1694	16.79	
		1.	01-0000-0-5970.00-0000-2700-700-000-000	289 1304	14.43	
		1.	01-0000-0-5970.00-0000-2700-700-000-000	331 5765	13.18	
			WARRANT TOTAL		\$319.19	
02956761	000006/	BAY CITIES REFUSE INC				
	PO-120007	1.	01-0000-0-5550.00-0000-8200-000-000-000	1/12	2,413.25	

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0028 GENERAL FUND

FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT
WARRANT TOTAL														\$2,413.25
02956762	070513/	BOYS AND GIRLS CLUB												
		PO-120081	1.	01-6010-0-5840.00-1110-1010-700-000-000									SMCD 1-2012	11,000.00
		WARRANT TOTAL												\$11,000.00
02956763	002489/	BUILDING CARE SYSTEMS												
		PV-120238		01-8150-0-5845.00-0000-8210-735-000-000									29274	609.00
		WARRANT TOTAL												\$609.00
02956764	070561/	REBECCA COURTNEY												
		PV-120233		01-9472-0-5849.00-0000-2700-100-000-000									52476	213.75
		WARRANT TOTAL												\$213.75
02956765	002711/	CSBA C/O WESTAMERICA BANK												
		PO-120210	1.	01-0000-0-5210.00-0000-7110-725-000-000									100600	130.00
		WARRANT TOTAL												\$130.00
02956766	070602/	EBS HEALTHCARE												
		PO-120120	1.	01-6500-0-5800.00-5770-1190-700-000-000									213878	1,554.00
		WARRANT TOTAL												\$1,554.00
02956767	070667/	JULIANNE EDMONDSON												
		PV-120236		01-6500-0-4300.00-5770-1110-700-000-000									Reimb. Sp. Ed. Materials	8.64
		WARRANT TOTAL												\$8.64
02956768	002345/	EMPIRE ELEVATOR CO INC												
		PO-120013	1.	01-8150-0-5600.00-0000-8110-735-000-000									67918	110.00
		PO-120221	1.	01-8150-0-5600.00-0000-8110-735-000-000									67359	1,000.00
		WARRANT TOTAL												\$1,110.00
02956769	001807/	EMPLOYMENT DEVELOPMENT DEPT.												
		PV-120230		01-0000-0-9515.00-0000-0000-000-000-000									Quarter 4, 2011 UI	9,958.25
		WARRANT TOTAL												\$9,958.25
02956770	002424/	FOUNDATION FOR EDUCATIONAL												
		PV-120240		01-9479-0-5840.00-1110-1010-101-000-000									11946	7,500.00

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0028 GENERAL FUND
FUND : 01 GENERAL FUND

V	INT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM									
	REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT

WARRANT TOTAL															\$7,500.00
02956771	000023/	GOODMAN BUILDING SUPPLY CO.													
		PO-120047	1.	01-8150-0-4300.00-0000-8100-735-000-000										12/11	153.04
		WARRANT TOTAL													\$153.04
02956772	001611/	HEALTH NET													
		PV-120246		01-0000-0-9520.00-0000-0000-000-000-000										1/12	632.83
		WARRANT TOTAL													\$632.83
02956773	000029/	HM RECEIVABLES													
		PO-120174	1.	01-0000-0-4300.00-1110-1010-101-000-000										947758340	278.24
		WARRANT TOTAL													\$278.24
02956774	070132/	HSBC BUSINESS SOLUTIONS													
		PV-120234		01-0000-0-4300.00-0000-7200-725-000-000										Staff Party	76.98
		WARRANT TOTAL													\$76.98
02956775	000701/	HYDREX PEST CONTROL													
		PO-120133	1.	01-0000-0-5525.00-0000-8200-000-000-000										12/11	340.00
		WARRANT TOTAL													\$340.00
02956776	070664/	AMANDA IHLE													
		PV-120235		01-6500-0-4300.00-5770-1110-700-000-000										Reimb. Sp. Ed. Materials	107.66
		WARRANT TOTAL													\$107.66
02956777	070624/	LARKSPUR CORTE MADERA SCHOOL													
		PV-120242		01-0000-0-4300.00-0000-7150-725-000-000										28	74.40
		WARRANT TOTAL													\$74.40
02956778	000045/	MARIN COUNTY OFFICE OF EDUC													
		PV-120241		01-4035-0-5240.00-1110-1010-700-000-000										120569	200.00
		WARRANT TOTAL													\$200.00
02956779	000117/	MARIN SCHOOLS JPA/VISION													
		PV-120245		01-0000-0-9520.00-0000-0000-000-000-000										1/12	501.98
		WARRANT TOTAL													\$501.98

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0028 GENERAL FUND
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	
02956780	070447/	MAXIM HEALTHCARE SERVICES												
		PO-120121	1.	01-6500-0-5835.00-5770-1182-700-000-000									355690084	2,650.00
				WARRANT TOTAL										\$2,650.00
02956781	002358/	MAXIMUS												
		PO-120035	1.	01-0000-0-5840.00-0000-7200-725-000-000									101965.01.03	4,272.00
				WARRANT TOTAL										\$4,272.00
02956782	070655/	JAN MCDUGAL												
		PV-120243		01-9479-0-4300.00-1110-1010-101-000-000									Reimb.	67.00
				WARRANT TOTAL										\$67.00
02956783	001927/	MILL VALLEY SERVICES												
		PO-120226	1.	01-1100-0-4300.00-1110-1010-101-000-000									75173I	102.60
				WARRANT TOTAL										\$102.60
02956784	000015/	MSIA DENTAL												
		PV-120244		01-0000-0-9520.00-0000-0000-000-000-000									1/12	3,803.39
				WARRANT TOTAL										\$3,803.39
02956785	070658/	NATIONAL EQUITY PROJECT												
		PO-120197	1.	01-9479-0-5849.00-0000-2100-101-000-000									SAU-1211	5,000.00
				WARRANT TOTAL										\$5,000.00
02956786	000694/	ORIENTAL TRADING CO.												
		PO-120233	1.	01-9472-0-4300.00-1110-1010-100-000-000									648700896-01	65.49
				WARRANT TOTAL										\$65.49
02956787	000058/	P G & E CO												
		PO-120000	1.	01-0000-0-5510.00-0000-8200-000-000-000									Due 1/3/12	2,328.33
			1.	01-0000-0-5510.00-0000-8200-000-000-000									Due 1/4/12	9,957.51
				WARRANT TOTAL										\$12,285.84
02956788	070009/	PAPE MACHINERY INC												
		PO-120238	1.	01-8150-0-5600.00-0000-8110-735-000-000									1529870	4,846.58
				WARRANT TOTAL										\$4,846.58

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0028 GENERAL FUND

FUND : 01 GENERAL FUND

ANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM DESCRIPTION	ACCOUNT NUM	AMOUNT
02956789	070411/	PERFECT TIMING				
		PV-120231	01-0000-0-5845.00-0000-7200-725-000-000	31714		224.55
			WARRANT TOTAL			\$224.55
02956790	070222/	PROTECTION ONE				
		PO-120004	3. 01-0000-0-5840.00-0000-8300-725-000-000	1/12		575.19
			WARRANT TOTAL			\$575.19
02956791	002729/	RHODE ISLAND NOVELTY IMPORTERS				
		PO-120232	1. 01-9472-0-4300.00-1110-1010-100-000-000	2782087		264.69
			WARRANT TOTAL			\$264.69
02956792	001206/	SHELL OIL CO.				
		PV-120239	01-0000-0-4301.00-0000-8110-735-000-000	Due 1/14/12		38.85
			WARRANT TOTAL			\$38.85
02956793	070406/	SILYCO				
		PO-120024	1. 01-0000-0-5849.00-0000-2420-700-000-000	DEC2011		3,600.00
			WARRANT TOTAL			\$3,600.00
02956794	001953/	SPECTRUM CENTER				
		PO-120123	1. 01-6500-0-5833.00-5750-1185-700-000-000	88748		4,918.00
		PO-120125	1. 01-6500-0-5833.00-5750-1185-700-000-000	88749		7,300.50
			WARRANT TOTAL			\$12,218.50
02956795	070200/	STANDARD INSURANCE COMPANY CB				
		PV-120248	01-0000-0-9520.00-0000-0000-000-000-000	1/12		346.21
			01-0000-0-9520.00-0000-0000-000-000-000	1/12		44.10
			WARRANT TOTAL			\$390.31
02956796	070630/	STAR GLASS COMPANY				
		PV-120229	01-8150-0-5600.00-0000-8110-735-000-000	45198		619.75
			WARRANT TOTAL			\$619.75
02956797	070580/	TRAHAN MECHANICAL				
		PO-120236	1. 01-8150-0-5600.00-0000-8110-735-000-000	14764		4,147.50

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

COMMERCIAL WARRANT REGISTER

FOR WARRANTS DATED 01/06/2012

BATCH: 0028 GENERAL FUND

FUND : 01 GENERAL FUND

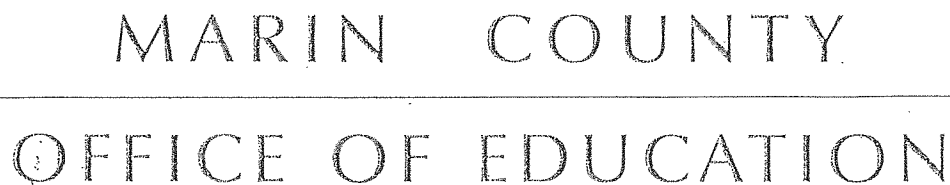
INT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT

WARRANT TOTAL														\$4,147.50
02956798	000075/	U.S. POSTMASTER												
		PV-120237				01-0000-0-5940.00-0000-2700-700-000-000							Permit 9	190.00
WARRANT TOTAL														\$190.00
02956799	070525/	US BANCORP EQUIP. FINANCE INC												
		PO-120088	1.			01-0000-0-5605.00-0000-7200-725-000-000							193918281	744.47
WARRANT TOTAL														\$744.47
*** FUND	TOTALS ***	TOTAL NUMBER OF WARRANTS: 45										TOTAL AMOUNT OF WARRANTS:	\$97,323.61*	

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0028 GENERAL FUND
FUND : 13 CAFETERIA FUND

INT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT
02956800	070649/	REVOLUTION FOODS												
		PO-120172	2.	13-5310-0-5840.00-0000-3700-100-000-000									28052	4,740.59
			3.	13-5310-0-5840.00-0000-3700-101-000-000									28052	2,499.26
			1.	13-5310-0-5849.00-0000-3700-700-000-000									28052	389.85
				WARRANT TOTAL										\$7,629.70
*** FUND	TOTALS ***			TOTAL NUMBER OF WARRANTS:	1								TOTAL AMOUNT OF WARRANTS:	\$7,629.70*
*** BATCH	TOTALS ***			TOTAL NUMBER OF WARRANTS:	46								TOTAL AMOUNT OF WARRANTS:	\$104,953.31*
*** DISTRICT	TOTALS ***			TOTAL NUMBER OF WARRANTS:	46								TOTAL AMOUNT OF WARRANTS:	\$104,953.31*

Printed: 01/06/2012 10:50:50



(415) 472-4110
FAX (415) 491-6625

Date 1/11/12

The Governing Board of the District named hereon hereby authorizes and directs payment of vendor payments in the total of \$ 112,660.95.

Authorized Signature Paula Rigney

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0029 GENERAL FUND
FUND : 01 GENERAL FUND

WARRANT	NT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
		REQ#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP		DESCRIPTION	
02957582		000609/	AMERICAN EXPRESS				
			PV-120250	01-0000-0-4300.00-0000-7110-725-000-000		Dario's	122.54
				01-9479-0-4300.00-1110-1010-101-000-000		Mollie Stone Dario's Starbucks	173.19
				WARRANT TOTAL			\$295.73
02957583		002550/	ASSOCIATED VALUATION SERVICES				
			PO-120005	1. 01-0000-0-5849.00-0000-7200-700-000-000	3662		231.25
				WARRANT TOTAL			\$231.25
02957584		070358/	AT&T				
			PO-120003	1. 01-0000-0-5970.00-0000-7200-700-000-000	12/11		32.52
				1. 01-0000-0-5970.00-0000-7200-700-000-000	12/11		57.38
				1. 01-0000-0-5970.00-0000-7200-700-000-000	12/11		32.52
				WARRANT TOTAL			\$122.42
02957585		070329/	AT&T CALNET 2				
			PO-120001	1. 01-0000-0-5970.00-0000-2700-700-000-000	332 6745		28.75
				WARRANT TOTAL			\$28.75
02957586		070513/	BOYS AND GIRLS CLUB				
			PO-120173	1. 01-9479-0-5840.00-1110-1010-101-000-000	TRAN 12-2011		274.51
				WARRANT TOTAL			\$274.51
02957587		002547/	DISCOVERY OFFICE SYSTEMS				
			PO-120089	1. 01-0000-0-5605.00-0000-7200-725-000-000	12/11		10.48
				2. 01-0000-0-5605.00-1110-1010-100-000-000	12/11		28.98
				3. 01-0000-0-5605.00-1110-1010-101-000-000	12/11		60.74
				WARRANT TOTAL			\$100.20
02957588		002890/	LOUIS EDNEY				
			PV-120257	01-0000-0-4365.00-1110-1010-101-000-000	Reimb. Buck paper		10.78
				WARRANT TOTAL			\$10.78
02957589		070263/	FEDEX				
			PV-120252	01-0000-0-4300.00-0000-7110-725-000-000	7-730-94816		31.07

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0029 GENERAL FUND

FUND : 01 GENERAL FUND

INT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT
WARRANT TOTAL														\$31.07
02957590	002270/	FISHMAN SUPPLY CO.												
		PO-120230	1.	01-0000-0-4300.00-0000-8211-735-000-000									861311	91.07
WARRANT TOTAL														\$91.07
02957591	000039/	KAISER FOUNDATION												
		PV-120249		01-0000-0-3402.00-0000-7110-725-000-000									16734-0001	1,086.86
				01-0000-0-9520.00-0000-0000-000-000-000									16734-0001	8,675.57
				01-0000-0-9520.00-0000-0000-000-000-000									578-0002	7,440.72
				01-0000-0-9521.00-0000-0000-000-000-000									578-7000	535.42
WARRANT TOTAL														\$17,738.57
02957592	002773/	ERIC KWOK MD												
		PV-120255		01-0000-0-4300.00-1110-3140-100-000-000									Reimb. TB Test	38.35
				01-0000-0-4300.00-1110-3140-101-000-000									Reimb. TB Test	38.35
WARRANT TOTAL														\$76.70
02957593	070470/	MARIN RESOURCE RECOVERY CENTER												
		PV-120253		01-0000-0-5550.00-0000-8200-000-000-000									622266	45.00
WARRANT TOTAL														\$45.00
02957594	070447/	MAXIM HEALTHCARE SERVICES												
		PO-120121	1.	01-6500-0-5835.00-5770-1182-700-000-000									377290084	2,067.00
			1.	01-6500-0-5835.00-5770-1182-700-000-000									393540084	1,696.00
			1.	01-6500-0-5835.00-5770-1182-700-000-000									413490084	1,696.00
WARRANT TOTAL														\$5,459.00
02957595	001927/	MILL VALLEY SERVICES												
		PO-120209	1.	01-0000-0-4300.00-0000-7150-725-000-000									75130, 75019, 74988	141.87
		PO-120241	1.	01-0000-0-4300.00-0000-7200-725-000-000									75364	77.70
WARRANT TOTAL														\$219.57
02957596	000058/	P G & E CO												
		PV-120251		01-0000-0-4301.00-0000-8110-735-000-000									3085089005	243.40

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

COMMERCIAL WARRANT REGISTER

FOR WARRANTS DATED 01/13/2012

BATCH: 0029 GENERAL FUND

FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT

WARRANT TOTAL														\$243.40
02957597	070367/	TIME CLOCK INC.												
		PO-120032	1.	01-0000-0-5849.00-0000-7200-700-000-000		12/11								151.93
WARRANT TOTAL														\$151.93
02957598	002172/	WILLOW CREEK ACADEMY												
		PV-120256		01-0000-0-8096.00-0000-9200-103-000-000		Jan. 12 in lieu payment								84,241.00
WARRANT TOTAL														\$84,241.00
02957599	001244/	YOUTH IN ARTS												
		PO-120196	1.	01-9476-0-5840.00-1451-1010-700-000-000		1/12								3,300.00
WARRANT TOTAL														\$3,300.00
*** FUND		TOTALS ***	TOTAL NUMBER OF WARRANTS:		18	TOTAL AMOUNT OF WARRANTS:		\$112,660.95*						
*** BATCH		TOTALS ***	TOTAL NUMBER OF WARRANTS:		18	TOTAL AMOUNT OF WARRANTS:		\$112,660.95*						
*** DISTRICT		TOTALS ***	TOTAL NUMBER OF WARRANTS:		18	TOTAL AMOUNT OF WARRANTS:		\$112,660.95*						

Printed: 01/13/2012 08:40:42

Sausalito Marin City School District
Personnel Action Report
2011/2012-3

Date of Board Meeting: January 26, 2012

Action	Name	Title	FTE	Site	Effective Date
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Classified

Certificated

Resigned	Rutilo Aquino	Teacher ~ P.E.	1.0	District Wide	12-16-11
Resigned	Jennifer Tuffy	Teacher ~ 1 st Grade	1.0	Bayside	12-16-11

Confidential

Administrative

Valenzuela/CAHSEE Lawsuit Settlement
Quarterly Report on Williams Uniform Complaints
 [Education Code § 35186(d)]

District:

Sausalito Marin City School District

Person completing this form: Valerie Pitts, Ed.D. Title: Superintendent

Quarterly Report Submission Date: ☒ January 2012
☐ April 2012
☐ July 2012
☐ October 2012

Date for information to be reported publicly at governing board meeting January 26, 2012

Please check the box that applies:

- ☒ No complaints were filed with any school in the district during the quarter indicated above.
- ☐ Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0	0	0
Teacher Vacancy or Misassignment	0	0	0
Facilities Conditions	0	0	0
CAHSEE Intensive Instruction and Services	0	0	0
TOTALS	0	0	0

Valerie Pitts, Ed.D.
 Print Name of District Superintendent

 Signature of District Superintendent

 Date

SAUSALITO MARIN CITY SCHOOL DISTRICT
CERTIFICATED SENIORITY LIST
2011-12

NAME	HIRE DATE	STATUS/ POSITION	CURRENT ASSIGNMENT	LOCATION	CREDENTIALS	FTE	Highly Qualified
1. Scullion, James	09-03-87	Perm	Teacher	Bayside	Multiple Subject Life Learning Handicapped Life Prelim. Adm. Service SDAIE	1.00	YES
2. Hammons, Paula	12-15-93	Perm	Teacher	Bayside	Multiple Subject Clear 12/01/12 CLAD Cert.	1.00	YES
3. Cassidy, Susan	08-23-99	Perm	Teacher	Bayside	Multiple Subject 4/01/2014 CLAD Clear Crosscultural, Language & Academic Dev.	1.00	YES
4. Banks, Jennifer	09-27-01	Perm.	Teacher Kindergarten	Bayside	CLEAR Multiple Subject CLAD 2/1/2015	1.00	YES
5. Franz, Ellen	08-26-02	Perm	Teacher	Bayside	Multiple Subjects 9/1/2015 ELD/SDAIE	1.00	YES
6. Bolduc, Megan	09-02-03	Perm	RSP Case Manager Special Day Class	Bayside	Ed Specialist Clear Level II Mild/Moderate 6/1/2012 CLAD Cert. MA Ed. Admin.	.97	NA
7. Griffin, Natasha	11-10-06	Perm	Teacher	MLK Academy	Clear Single Sub. Science CLAD Auth. 1/1/2014	1.00	YES

Revised 1-18-12

8. Aquino, Rutilio	8-12-11	Prob.	PE Teacher	Bayside, MLK	Prelim. Single Subject PE 7/1/2014	1.00	YES
9. Bedecarre, Emily	8-12-11	Prob.	Teacher	MLK Academy	Prelim. Multiple Subject 6/1/2015	1.00	YES
10. Edmondson, Julianne	8-12-11	Prob.	Special Day Class	MLK Academy	Prelim. Level I Ed. Specialist 7/1/16 Prelim. Multiple Subject 7/1/16	1.00	YES
11. Luther, David	8-12-11	Prob.	Music Teacher	District- wide	Prelim. Single Subject Music 2/1/2016	1.00	YES
12. McDougal, Jan	8-12-11	Prob.	Teacher	MLK Academy	Single Subj. Math	1.00	YES
13. Tuffy, Jennifer	8-12-11	Prob.	Teacher	Bayside	Prelim. Multiple Subject 7/1/2015	1.00	YES

Sausalito Marin City School District
Office of the Superintendent

Date: January 26, 2012
To: Board of Trustees
From: Valerie Pitts, Superintendent
Re: Action: Approval of the Publication of School Accountability Report Cards 2010/2011

Background

The California Department of Education requires that school districts annually complete a School Accountability Report Card (SARC), approved for publication by the district's Governing Board, for each of their district's schools. School districts are required to publicize the reports, and notify parents and guardians of students that a copy will be provided upon request. With the Board's approval to publish the 2010/2011 SARCs, all current SARC requirements will be fulfilled for all three of the district's schools. The complete SARCs will be posted on the District website, www.sausalitomarincityschools.org, by February 1, 2012.

Analysis

The District contracts with School Wise Press to produce both the Fact Sheets and the full length SARCs to ensure the district's annual compliance with required reporting, which includes Williams Act reporting. Besides appearing on the district website, the availability of the SARCs is also published in the First Day Packets distributed to families at the beginning of the school year.

Legal Implications

The SARC and Williams Act reporting are mandated by the State of California.

Recommendation

The Superintendent recommends board approval to publish the School Accountability Report Cards 2010/2011 as part of the consent agenda.

Backup attached: Yes _____ No ☒ X _____

SAUSALITO MARIN CITY SCHOOL DISTRICT

**Revision of Date Upon Which the Schools of the District
Close in Observance of Lincoln's Birthday
Resolution #656**

WHEREAS, Education Code sections 37220 (school holidays) and 45205 (classified employee holidays) authorize school districts to designate other days during the school year as the holidays to which students and classified employees are entitled in lieu of certain holidays designated as regular holidays by Section 45205; and

WHEREAS, such designation must provide at least a three-day weekend for classified employees; and

WHEREAS, a classified employee who would be entitled to a regular paid holiday but would not be in a paid status during any portion of the working day immediately preceding or succeeding the day so designated in lieu of the regular holiday shall be entitled to the regular holiday and shall be paid double time and a half if required to work on the regular holiday.

NOW, THEREFORE BE IT RESOLVED,

February 12 known as Lincoln's Birthday shall be observed on the Friday after Presidents Day, February 24, 2012, as a local holiday.

PASSED AND ADOPTED by the Sausalito Marin City School District Board of Trustees at a meeting held on January 26, 2012 by the following vote:

AYES:

NOES:

ABSENT:

Thomas Newmeyer, President
Board of Trustees

Karen Benjamin, Clerk
Board of Trustees

I, Valerie Pitts, Secretary to the Board of Trustees, do hereby certify that the foregoing is a true and correct copy of the Resolution adopted by the Board of Trustees of the SAUSALITO MARIN CITY SCHOOL DISTRICT at their regular meeting of January 26, 2012, which Resolution is on file in the office of said Board.

Date

Valerie Pitts, Superintendent
Secretary to the Board of Trustees