



NIGRO & NIGRO^{PC}

A PROFESSIONAL ACCOUNTANCY CORPORATION

September 21, 2018

Doug Marquand
Assistant Superintendent, Business Services
San Rafael City Schools
310 Nova Albion Way
San Rafael, CA 94903

Dear Doug:

This letter is intended to provide assurance that the funds received and spent during the 2014-15 fiscal year, from San Rafael Elementary School District Measure "A", were used for the items set forth in the official ballot.

The Statement of Revenues, Expenditures, and Changes in Fund Balances, on page 15 of the 2015-16 audit report does not explicitly identify parcel tax revenues as a line item. The Measure "A" parcel tax receipts are included within the amounts "other local sources" in object code 8621 for approximately \$2.7 million and its associated expenditures are properly allocated by functional expense as required by the Governmental Accounting Standards Board (GASB). All expenditures tested during our audit were determined to be used to protect quality education through: enhancing core academic programs like math, science, and reading; maintaining small class sizes and programs that support learning; and attracting and retaining high quality teachers with no funds used for administrator salaries or benefits.

If you have any questions about this letter, please feel free to contact me at (951) 698-8783.

Sincerely,

Kevin Brejnak, CPA, CFE
Audit Partner

Jeff Nigro, CPA, CFE | Elizabeth Nigro, CPA | CJ Gaunder Singh, CPA | Kevin Brejnak, CPA, CFE

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PARCEL TAX

FROM 07/01/2014 TO 06/30/2015

FUND :01 GENERAL FUND

RESOURCE:9040

PARCEL TAXES

OBJECT CLASSIFICATION	WORKING BUDGET	EXPENDED/RECEIVED		%	ENCUMBERED	UNENCUMBERED	
		CURRENT	YEAR TO DATE			BALANCE	%
8621 PARCEL TAXES	2,667,000.00	2,662,111.25	2,662,111.25	99.8	0.00	4,888.75	.1
TOTAL: 8xxx	2,667,000.00	2,662,111.25	2,662,111.25	99.8	0.00	4,888.75	.1
1110 CERTIFICATED TEACHER ~ REGULAR	1,525,246.00	1,506,696.31	1,506,696.31	98.7	0.00	18,549.69	1.2
1210 CERT PUPIL SUPPORT ~ REGULAR	212,039.00	211,887.94	211,887.94	99.9	0.00	151.06	.0
TOTAL: 1xxx	1,737,285.00	1,718,584.25	1,718,584.25	98.9	0.00	18,700.75	1.0
2210 CLASSIFIED SUPPORT ~ REGULAR	318,744.00	313,819.45	313,819.45	98.4	0.00	4,924.55	1.5
TOTAL: 2xxx	318,744.00	313,819.45	313,819.45	98.4	0.00	4,924.55	1.5
3101 STRS ~ CERTIFICATED POSITIONS	151,932.00	148,894.65	148,894.65	98.0	0.00	3,037.35	1.9
3201 PERS ~ CERTIFICATED POSITIONS	5,624.00	5,623.60	5,623.60	99.9	0.00	0.40	.0
3202 PERS ~ CLASSIFIED POSITIONS	38,356.00	35,994.34	35,994.34	93.8	0.00	2,361.66	6.1
3301 SOCIAL SECURITY (OASDI) ~ CERT	3,346.00	3,167.87	3,167.87	94.6	0.00	178.13	5.3
3302 SOCIAL SECURITY (OASDI)-CLASSI	20,692.00	18,679.43	18,679.43	90.2	0.00	2,012.57	9.7
3311 MEDICARE - CERTIFICATED	25,672.00	24,372.07	24,372.07	94.9	0.00	1,299.93	5.0
3312 MEDICARE - CLASSIFIED	4,829.00	4,368.42	4,368.42	90.4	0.00	460.58	9.5
3401 HEALTH & WELFARE CERTIFICATED	227,858.00	223,739.14	223,739.14	98.1	0.00	4,118.86	1.8
3402 HEALTH & WELFARE CLASSIFIED	89,294.00	82,530.75	82,530.75	92.4	0.00	6,763.25	7.5
3501 UNEMPLOYMENT INS CERTIFICATED	1,751.00	872.19	872.19	49.8	0.00	878.81	50.1
3502 UNEMPLOYMENT INS ~ CLASSIFIED	171.00	156.80	156.80	91.6	0.00	14.20	8.3
3601 WORKERS COMP ~ CERTIFICATED	35,517.00	35,056.03	35,056.03	98.7	0.00	460.97	1.2
3602 WORKERS COMP ~ CLASSIFIED	6,711.00	6,310.69	6,310.69	94.0	0.00	400.31	5.9
3911 CASH IN LIEU CERTIFICATED	26,080.00	24,634.90	24,634.90	94.4	0.00	1,445.10	5.5
TOTAL: 3xxx	637,833.00	614,400.88	614,400.88	96.3	0.00	23,432.12	3.6
4300 MATERIALS & SUPPLIES	21,029.00	13,125.83	13,125.83	62.4	0.00	7,903.17	37.5
4307 SOFTWARE	30,647.00	7,820.40	7,820.40	25.5	0.00	22,826.60	74.4
4410 NC COMPUTERS/PRINTERS	6,019.00	5,769.72	5,769.72	95.8	0.00	249.28	4.1
4451 NC COMPUTER/PRINTER REPLACE	37,226.00	34,862.32	34,862.32	93.6	0.00	2,363.68	6.3
TOTAL: 4xxx	94,921.00	61,578.27	61,578.27	64.8	0.00	33,342.73	35.1
5620 MAINTENANCE CONTRACTS/EQUIPMEN	7,500.00	0.00	0.00	.0	0.00	7,500.00	100.0
5839 OTHER FEES	30,000.00	22,379.00	22,379.00	74.5	0.00	7,621.00	25.4
TOTAL: 5xxx	37,500.00	22,379.00	22,379.00	59.6	0.00	15,121.00	40.3
TOTAL: 1xxx - 5xxx	2,826,283.00	2,730,761.85	2,730,761.85	96.6	0.00	95,521.15	3.3

PARCEL TAX

FROM 07/01/2014 TO 06/30/2015

FUND :01 GENERAL FUND

Summary

OBJECT CLASSIFICATION	WORKING BUDGET	EXPENDED/RECEIVED		%	ENCUMBERED	UNENCUMBERED BALANCE	%
		CURRENT	YEAR TO DATE				
TOTAL INCOME (8000 - 8999)	2,667,000.00	2,662,111.25	2,662,111.25	99.8	0.00	4,888.75	.1
TOTAL: 1xxx - 5xxx	2,826,283.00	2,730,761.85	2,730,761.85	96.6	0.00	95,521.15	3.3
TOTAL: 1xxx - 6xxx	2,826,283.00	2,730,761.85	2,730,761.85	96.6	0.00	95,521.15	3.3
TOTAL: 1xxx - 7xxx	2,826,283.00	2,730,761.85	2,730,761.85	96.6	0.00	95,521.15	3.3
TOTAL EXPENSES (1000 - 7999)	2,826,283.00	2,730,761.85	2,730,761.85	96.6	0.00	95,521.15	3.3

FUND :01		GENERAL FUND		RESOURCE:9040		PARCEL TAXES										
DATE	REFERENCE	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	TRANS	DESC	VENDOR WARRANT	DEBIT	CREDIT
4300	MATERIALS & SUPPLIES															
	BALANCE FORWARD 07/01/2014															
															0.00	0.00
09/10/14	PO-150413	01-9040-0-4300.00-0000-7700-700-290-000	CDW-G											4885 20066220	108.30	0.00
01/28/15	PO-151022	01-9040-0-4300.00-0000-7700-700-290-000	CDW-G											4885 20079946	70.99	0.00
03/04/15	PO-151023	01-9040-0-4300.00-1110-1000-700-290-000	CDW-G											4885 20083322	34.70	0.00
03/04/15	PO-151023	01-9040-0-4300.00-1110-1000-700-290-000	CDW-G											4885 20083322	281.06	0.00
04/24/15	PO-151330	01-9040-0-4300.00-1110-1000-700-000-000	CDW-G											4885 20088613	6,252.56	0.00
04/24/15	PO-151330	01-9040-0-4300.00-1110-1000-700-000-000	CDW-G											4885 20088613	1,027.16	0.00
06/24/15	PV-151426	01-9040-0-4300.00-1110-1000-700-000-000	CDW-G											4885 20095164	850.07	0.00
06/24/15	PV-151426	01-9040-0-4300.00-1110-1000-700-000-000	CDW-G											4885 20095164	2,814.39	0.00
06/24/15	PV-151426	01-9040-0-4300.00-1110-1000-700-000-000	CDW-G											4885 20095164	1,686.60	0.00
	TOTAL ACTIVITY															
															13,125.83	0.00
	ENDING BALANCE 06/30/2015															
															13,125.83	
4307	SOFTWARE															
	BALANCE FORWARD 07/01/2014															
															0.00	0.00
07/23/14	PO-150109	01-9040-0-4307.00-1110-2420-090-000-000	FOLLETT SCHOOL SOLUTIONS											71744 20062243	977.55	0.00
07/23/14	PO-150109	01-9040-0-4307.00-1110-2420-091-000-000	FOLLETT SCHOOL SOLUTIONS											71744 20062243	977.55	0.00
07/23/14	PO-150109	01-9040-0-4307.00-1110-2420-092-000-000	FOLLETT SCHOOL SOLUTIONS											71744 20062243	977.55	0.00
07/23/14	PO-150109	01-9040-0-4307.00-1110-2420-093-000-000	FOLLETT SCHOOL SOLUTIONS											71744 20062243	977.55	0.00
07/23/14	PO-150109	01-9040-0-4307.00-1110-2420-094-000-000	FOLLETT SCHOOL SOLUTIONS											71744 20062243	977.55	0.00
07/23/14	PO-150109	01-9040-0-4307.00-1110-2420-095-000-000	FOLLETT SCHOOL SOLUTIONS											71744 20062243	977.55	0.00
07/23/14	PO-150109	01-9040-0-4307.00-1110-2420-096-000-000	FOLLETT SCHOOL SOLUTIONS											71744 20062243	977.55	0.00
07/23/14	PO-150109	01-9040-0-4307.00-1110-2420-340-000-000	FOLLETT SCHOOL SOLUTIONS											71744 20062243	977.55	0.00
08/22/14	PO-150110	01-9040-0-4307.00-0000-7700-700-290-000	CDW-G											4885 20064555	2,204.40	0.00
08/27/14	PO-150149	01-9040-0-4307.00-0000-7700-700-290-000	ACRONIS INTERNATIONAL Gm											71208 20065034	4,000.00	0.00
10/15/14	PO-150424	01-9040-0-4307.00-0000-7700-700-290-000	ZENDESK INC											71048 20069973	3,558.50	0.00
10/31/14	PO-150679	01-9040-0-4307.00-0000-7700-700-290-000	TECHSMITH											71838 20071987	462.85	0.00
12/17/14	PO-150891	01-9040-0-4307.00-0000-7700-700-290-000	VMWARE INC											71228 20076637	11,348.50	0.00
06/30/15	TF-150244	01-9040-0-4307.00-0000-7700-700-290-000	EOY TSF TO RE 0000												0.00	21,574.25
	TOTAL ACTIVITY															
															29,394.65	21,574.25
	ENDING BALANCE 06/30/2015															
															7,820.40	
4410	NC COMPUTERS/PRINTERS															
	BALANCE FORWARD 07/01/2014															
															0.00	0.00
10/15/14	PO-150456	01-9040-0-4410.00-1110-3110-092-000-000	CDW-G											4885 20069963	1,471.03	0.00
10/29/14	PO-150456	01-9040-0-4410.00-1110-3110-092-000-000	CDW-G											4885 20071525	198.27	0.00
10/29/14	PO-150571	01-9040-0-4410.00-1110-1000-340-000-000	CDW-G											4885 20071538	2,913.89	0.00
10/29/14	PO-150571	01-9040-0-4410.00-1110-1000-340-000-000	CDW-G											4885 20071538	395.53	0.00
02/06/15	PO-151084	01-9040-0-4410.00-1110-1000-340-290-000	CDW-G											4885 20081034	791.00	0.00
	TOTAL ACTIVITY															
															5,769.72	0.00
	ENDING BALANCE 06/30/2015															
															5,769.72	
4451	NC COMPUTER/PRINTER REPLACE															
	BALANCE FORWARD 07/01/2014															
															0.00	0.00

FUND :01		GENERAL FUND		RESOURCE:9040		PARCEL TAXES				
DATE	REFERENCE	FD RESC Y	OBJT SO GOAL FUNC LOC ACT GRP TRANS DESC	VENDOR WARRANT	DEBIT	CREDIT				
4451	NC COMPUTER/PRINTER REPLACE									
10/29/14	PO-150639	01-9040-0-4451.00-1110-1000-700-000-000	CDW-G	4885 20071525	892.85	0.00				
10/29/14	PO-150611	01-9040-0-4451.00-1110-1000-090-000-000	CDW-G	4885 20071538	892.85	0.00				
11/12/14	PO-150638	01-9040-0-4451.00-1110-1000-700-000-000	CDW-G	4885 20073089	4,121.45	0.00				
11/19/14	PO-150677	01-9040-0-4451.00-1110-1000-090-290-000	CDW-G	4885 20073626	4,350.56	0.00				
12/17/14	CM-150050	01-9040-0-4451.00-1110-1000-090-290-000	CDW-G	4885 20076628	0.00	858.85				
12/17/14	PO-150846	01-9040-0-4451.00-1110-1000-090-290-000	CDW-G	4885 20076628	21,323.73	0.00				
12/17/14	PV-150484	01-9040-0-4451.00-1110-1000-090-290-000	CDW-G	4885 20076628	813.38	0.00				
12/17/14	PV-150484	01-9040-0-4451.00-1110-1000-090-290-000	CDW-G	4885 20076628	1,635.88	0.00				
02/06/15	PO-151083	01-9040-0-4451.00-5770-1120-091-290-000	CDW-G	4885 20081021	815.32	0.00				
02/06/15	PO-151082	01-9040-0-4451.00-1110-1000-091-290-000	CDW-G	4885 20081034	875.15	0.00				
	TOTAL ACTIVITY					35,721.17		858.85		
	ENDING BALANCE 06/30/2015					34,862.32				
5839	OTHER FEES									
	BALANCE FORWARD 07/01/2014									
12/12/14	TF-150056	01-9040-0-5839.00-0000-7200-700-000-000	E 15-03 14-15 PARCEL TAX FEES		0.00	0.00				
04/14/15	TF-150114	01-9040-0-5839.00-0000-7200-700-000-000	E 15-04 PARCEL TAX COLL FEE		16,784.24	0.00				
	TOTAL ACTIVITY					5,594.76		0.00		
	ENDING BALANCE 06/30/2015					22,379.00		0.00		
RESOURCE	: 9040	TOTALS (EXPENDITURE)			106,390.37	22,433.10				
		TOTALS (EXPENDITURE BALANCE)			83,957.27					
FUND	: 01	TOTALS (EXPENDITURE)			106,390.37	22,433.10				
		TOTALS (EXPENDITURE BALANCE)			83,957.27					

RESOURCE : 9040 PARCEL TAXES

POSITION	EMPLOYEE	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	FTE
110756 TEACHER	100239 BALZAN, MEGHAN	01-9040-0-1110.00-1120-1000-091-000-000										1.0000
110556 TEACHER	100271 BARTHOLOMEW, MELANIE A	01-9040-0-1110.00-1120-1000-095-000-000										1.0000
110276 TEACHER	100388 BIALIK, MABEL M	01-9040-0-1110.00-1120-1000-092-000-000										0.5000
220400 LIBRARY CLERK III	100483 BOSCH, KIMBERLY L	01-9040-0-2210.00-1110-2420-092-000-000										0.8750
220430 LIBRARY CLERK III	100487 BOSTIAN, LEIGH A	01-9040-0-2210.00-1110-2420-096-000-000										0.7500
110536 TEACHER	100519 BRAND, KRISTINE F	01-9040-0-1110.00-1120-1000-090-000-000										1.0000
120052 ACADEMIC COUNSELOR	100818 CENTRELLA, MARGARETT A	01-9040-0-1210.00-1110-3110-092-000-000										1.0000
220420 LIBRARY CLERK III	100825 CHAFFER-KUHLMAN, HOLLY	01-9040-0-2210.00-1110-2420-093-000-000										0.7500
110390 TEACHER	100836 CHAPMAN, ALEXANDER	01-9040-0-1110.00-1120-1000-340-000-000										1.0000
110440 TEACHER	100845 CHAUDHURI, JANE R	01-9040-0-1110.00-1120-1000-090-000-000										1.0000
110446 TEACHER	100971 CONWAY, JOY A	01-9040-0-1110.00-1120-1000-092-000-000										1.0000
110560 TEACHER	101153 DEBLAAUW, PAULA R	01-9040-0-1110.00-1120-1000-096-000-000										1.0000
110447 TEACHER	101230 DILLAWAY, MATEO	01-9040-0-1110.00-1120-1000-092-000-000										0.2000
220403 TECHNOLOGY SUPPORT SPEC II	105280 DOLORES, MARC J	01-9040-0-2210.00-0000-2425-700-000-000										1.0000
110506 TEACHER	101291 DRISCOLL, JULIA H	01-9040-0-1110.00-1120-1000-340-000-000										1.0000
110540 TEACHER	100065 FISHER, ALYSSA A	01-9040-0-1110.00-1120-1000-095-000-000										1.0000
110542 TEACHER	101831 GRAY, JANE S	01-9040-0-1110.00-1120-1000-093-000-000										1.0000
110281 TEACHER	101909 GUTIERREZ VILLALOBOS, EDGAR	01-9040-0-1110.00-1120-1000-094-000-000										0.5000
110653 TEACHER	101951 HAMBLET, RENATA	01-9040-0-1110.00-1120-1000-092-000-000										1.0000
220016 COMPUTER SYSTEMS ANALYST	101978 HANSON, DREW J	01-9040-0-2210.00-0000-7700-700-000-000										0.5000
110407 TEACHER	102346 JOHNSON, LISA L	01-9040-0-1110.00-1120-1000-097-000-000										1.0000
220435 LIBRARY CLERK III	102347 JOHNSON, LOURDES	01-9040-0-2210.00-1110-2420-090-000-000										0.7500
220450 LIBRARY CLERK III	102500 KILLION, SUZANNE P	01-9040-0-2210.00-1110-2420-095-000-000										0.7500
110568 TEACHER	102588 KOZUKI, KYOHEI	01-9040-0-1110.00-1120-1000-340-000-000										1.0000
220405 LIBRARY CLERK III	102657 LAMOND, LINDA M	01-9040-0-2210.00-1110-2420-094-000-000										0.2500
110470 TEACHER	102836 LLOYD, KAREN D	01-9040-0-1110.00-1120-1000-092-000-000										1.0000
110413 TEACHER	102844 LOEFFLER, ROBIN C	01-9040-0-1110.00-1120-1000-097-000-000										0.5000
110455 TEACHER	103161 MEDVED, CHARLES L	01-9040-0-1110.00-1120-1000-091-000-000										1.0000
110467 TEACHER	103348 MORRISON-EPP, KATHLEEN	01-9040-0-1110.00-1120-1000-340-000-000										1.0000
110275 TEACHER	103495 NUNEZ ARTIGA, VANESSA V	01-9040-0-1110.00-1120-1000-094-000-000										1.0000
120053 ACADEMIC COUNSELOR	105164 OSEGUERA, ARMANDO	01-9040-0-1210.00-1110-3110-340-000-000										1.0000
110482 TEACHER	103567 OSORIO, TANYA E	01-9040-0-1110.00-1120-1000-093-000-000										0.5000
110441 TEACHER	103656 PAULEY, TARA J	01-9040-0-1110.00-1120-1000-090-000-000										1.0000
220421 DATABASE ADMINISTRATOR	103685 PEREZ, ALEX	01-9040-0-2210.00-0000-2425-700-000-000										0.5000
110445 TEACHER	103817 PRESS, KIMBERLY L	01-9040-0-1110.00-1120-1000-092-000-000										1.0000
110565 TEACHER	104022 ROGERS, KEITH M	01-9040-0-1110.00-1120-1000-340-000-000										1.0000
110447 TEACHER	104217 SCHMITZ, DAVID G	01-9040-0-1110.00-1120-1000-092-000-000										0.2000
220445 LIBRARY CLERK III	104458 SONNET, SARA M	01-9040-0-2210.00-1110-2420-091-000-000										0.7500
110447 TEACHER	105178 STEPHENS, KIMM	01-9040-0-1110.00-1120-1000-092-000-000										0.6000
110482 TEACHER	104666 THOMAS, JULIE N	01-9040-0-1110.00-1120-1000-093-000-000										0.5000
220440 LIBRARY CLERK IIIA	104937 WEINSTEIN, RACHEL	01-9040-0-2210.00-1110-2420-340-000-000										1.0000
110569 TEACHER	105006 WILHOYTE, KAREN L	01-9040-0-1110.00-1120-1000-340-000-000										1.0000
110170 TEACHER	105056 WNUK, EMMA M	01-9040-0-1110.00-1120-1000-092-000-000										1.0000
120054 COUNSELOR	105078 WOODBURY, MICHELE J	01-9040-0-1210.00-1110-3110-700-000-000										1.0000

GRAND TOTAL: 36.3750