



NIGRO & NIGRO^{PC}

A PROFESSIONAL ACCOUNTANCY CORPORATION

September 23, 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 2016-17 fiscal year, from San Rafael High School District Measure "B", were used for the items set forth in the official ballot.

The Statement of Revenues, Expenditures, and Changes in Fund Balances, on page 17 of the 2016-17 audit report does not explicitly identify parcel tax revenues as a line item. The Measure "B" parcel tax receipts are included within the amounts "other local sources" in object code 8621 for approximately \$2.9 million and its associated expenditures are properly allocated by functional expense as required by the Governmental Accounting Standards Board (GASB). All related expenditures tested during our audit were determined to be used for: enhancing math, science, music and fine art instruction; maintaining small class sizes; preparing students for college and 21st-century careers; 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

MURRIETA OFFICE 25220 Hancock Avenue, Suite 400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
EMERYVILLE OFFICE 1900 Powell Street, Suite 600, Emeryville, CA 94608 • P: (510) 588-8832 • F: (510) 588-8701

www.nncpas.com • Licensed by the California Board of Accountancy

PARCEL TAX

FROM 07/01/2016 TO 06/30/2017

FUND :01 GENERAL FUND RESOURCE:9040 PARCEL TAXES

OBJECT CLASSIFICATION	WORKING BUDGET	EXPENDED/RECEIVED		%	ENCUMBERED	UNENCUMBERED	
		CURRENT	YEAR TO DATE			BALANCE	%
8621 PARCEL TAXES	2,925,000.00	2,917,957.29	2,917,957.29	99.7	0.00	7,042.71	.2
TOTAL: 8xxx	2,925,000.00	2,917,957.29	2,917,957.29	99.7	0.00	7,042.71	.2
1110 CERTIFICATED TEACHER ~ REGULAR	1,158,633.00	1,148,838.55	1,148,838.55	99.1	0.00	9,794.45	.8
1210 CERT PUPIL SUPPORT ~ REGULAR	822,097.00	773,296.11	773,296.11	94.0	0.00	48,800.89	5.9
1240 CERT PUPIL SUPPORT~SUB-ILLNESS	2,000.00	0.00	0.00	.0	0.00	2,000.00	100.0
TOTAL: 1xxx	1,982,730.00	1,922,134.66	1,922,134.66	96.9	0.00	60,595.34	3.0
2210 CLASSIFIED SUPPORT ~ REGULAR	272,909.00	266,799.98	266,799.98	97.7	0.00	6,109.02	2.2
2220 CLASSIFIED SUPPORT ~ HOURLY	0.00	4,523.52	4,523.52	100.0	0.00	4,523.52	.0
TOTAL: 2xxx	272,909.00	271,323.50	271,323.50	99.4	0.00	1,585.50	.5
3101 STRS ~ CERTIFICATED POSITIONS	248,123.00	241,389.57	241,389.57	97.2	0.00	6,733.43	2.7
3202 PERS ~ CLASSIFIED POSITIONS	44,242.00	37,277.67	37,277.67	84.2	0.00	6,964.33	15.7
3302 SOCIAL SECURITY (OASDI)~CLASSI	19,737.00	16,336.85	16,336.85	82.7	0.00	3,400.15	17.2
3311 MEDICARE - CERTIFICATED	28,778.00	27,225.88	27,225.88	94.6	0.00	1,552.12	5.3
3312 MEDICARE - CLASSIFIED	4,617.00	3,820.84	3,820.84	82.7	0.00	796.16	17.2
3401 HEALTH & WELFARE CERTIFICATED	163,825.00	148,293.65	148,293.65	90.5	0.00	15,531.35	9.4
3402 HEALTH & WELFARE CLASSIFIED	86,527.00	53,963.77	53,963.77	62.3	0.00	32,563.23	37.6
3501 UNEMPLOYMENT INS CERTIFICATED	1,023.00	970.21	970.21	94.8	0.00	52.79	5.1
3502 UNEMPLOYMENT INS ~ CLASSIFIED	189.00	135.63	135.63	71.7	0.00	53.37	28.2
3601 WORKERS COMP ~ CERTIFICATED	39,738.00	38,456.19	38,456.19	96.7	0.00	1,281.81	3.2
3602 WORKERS COMP ~ CLASSIFIED	6,349.00	5,375.01	5,375.01	84.6	0.00	973.99	15.3
3911 CASH IN LIEU CERTIFICATED	17,568.00	16,320.00	16,320.00	92.8	0.00	1,248.00	7.1
TOTAL: 3xxx	660,716.00	589,565.27	589,565.27	89.2	0.00	71,150.73	10.7
4200 BOOKS AND REFERENCE MATERIALS	4,000.00	3,483.18	3,483.18	87.0	0.00	516.82	12.9
4300 MATERIALS & SUPPLIES	22,133.00	444.61	444.61	2.0	0.00	21,688.39	97.9
4307 SOFTWARE	15,625.00	6,083.74	6,083.74	38.9	0.00	9,541.26	61.0
4445 NC OTHER EQUIPMENT	41,000.00	41,000.00	41,000.00	100.0	0.00	0.00	.0
4451 NC COMPUTER/PRINTER REPLACE	73,000.00	63,308.80	63,308.80	86.7	0.00	9,691.20	13.2
TOTAL: 4xxx	155,758.00	114,320.33	114,320.33	73.3	0.00	41,437.67	26.6
5610 EQUIPMENT REPAIR	5,000.00	4,600.00	4,600.00	92.0	0.00	400.00	8.0
5620 MAINTENANCE CONTRACTS/EQUIPMEN	15,000.00	11,736.87	11,736.87	78.2	0.00	3,263.13	21.7
5839 OTHER FEES	30,000.00	28,014.00	28,014.00	93.3	0.00	1,986.00	6.6
5849 PROFESSIONAL CONSULTING SVCS	30,375.00	29,209.88	29,209.88	96.1	0.00	1,165.12	3.8
TOTAL: 5xxx	80,375.00	73,560.75	73,560.75	91.5	0.00	6,814.25	8.4
TOTAL: 1xxx - 5xxx	3,152,488.00	2,970,904.51	2,970,904.51	94.2	0.00	181,583.49	5.7

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	
4200	BOOKS AND REFERENCE MATERIALS								
	BALANCE FORWARD 07/01/2016								
							0.00	0.00	
11/23/16	PO-270637	01-9040-0-4200.00-1110-2420-410-120-000	MAGAZINES.COM			70243 20146033	397.64	0.00	
11/23/16	PO-270638	01-9040-0-4200.00-1110-2420-411-120-000	OVERDRIVE			71548 20146037	1,000.00	0.00	
01/18/17	PO-270636	01-9040-0-4200.00-1110-2420-410-120-000	FOLLETT SCHOOL SOLUTIONS			71617 20150441	47.43	0.00	
05/05/17	PO-271003	01-9040-0-4200.00-1110-2420-411-120-000	FOLLETT SCHOOL SOLUTIONS			1707 20161115	934.95	0.00	
06/28/17	PO-270789	01-9040-0-4200.00-1110-2420-410-120-000	OVERDRIVE			71548 20166611	985.37	0.00	
06/30/17	EP-270080	01-9040-0-4200.00-1110-2420-410-120-000	FOLLETT SCHOOL SOLUTIONS			71617	117.79	0.00	
	TOTAL ACTIVITY								
	ENDING BALANCE 06/30/2017								
							3,483.18	0.00	
							3,483.18		
4300	MATERIALS & SUPPLIES								
	BALANCE FORWARD 07/01/2016								
							0.00	0.00	
11/04/16	PV-270250	01-9040-0-4300.00-1110-2425-700-290-000	MAYNARD, SANDY			72108 20144176	145.20	0.00	
03/29/17	PV-270539	01-9040-0-4300.00-1110-2425-700-290-000	MAYNARD, SANDY			72108 20157244	169.41	0.00	
06/09/17	PO-270030	01-9040-0-4300.00-1110-2425-700-290-000	OFFICE DEPOT			875 20164724	59.30	0.00	
06/21/17	PV-270729	01-9040-0-4300.00-1110-2425-700-290-000	MAYNARD, SANDY			72108 20165851	70.70	0.00	
	TOTAL ACTIVITY								
	ENDING BALANCE 06/30/2017								
							444.61	0.00	
							444.61		
4307	SOFTWARE								
	BALANCE FORWARD 07/01/2016								
							0.00	0.00	
08/17/16	PO-270114	01-9040-0-4307.00-0000-7700-700-290-000	FOLLETT SCHOOL SOLUTIONS			71617 20135608	1,955.10	0.00	
10/27/16	TF-270019	01-9040-0-4307.00-0000-7700-700-290-000	TSF EXP EAGLE SOFTWARE				3,100.00	0.00	
11/02/16	PO-270601	01-9040-0-4307.00-0000-7700-700-290-000	OETC			72066 20143771	1,984.50	0.00	
06/29/17	DC-270209	01-9040-0-4307.00-0000-7700-700-290-000	FOLLETT REFUND HSD/ESD				0.00	6,883.00	
06/30/17	TF-270119	01-9040-0-4307.00-0000-7700-700-290-000	TSF > ESD FOLLETT REFUND				5,927.14	0.00	
	TOTAL ACTIVITY								
	ENDING BALANCE 06/30/2017								
							12,966.74	6,883.00	
							6,083.74		
4445	NC OTHER EQUIPMENT								
	BALANCE FORWARD 07/01/2016								
							0.00	0.00	
09/02/16	PO-270093	01-9040-0-4445.00-1110-1000-410-290-000	GOVCONNECTION			70241 20137371	20,500.00	0.00	
09/02/16	PO-270093	01-9040-0-4445.00-1110-1000-411-290-000	GOVCONNECTION			70241 20137371	20,500.00	0.00	
11/25/16	DC-270063	01-9040-0-4445.00-1110-1000-410-290-000	MSIA CLAIM #530331 SRHS COMPUT				0.00	2,749.43	
11/25/16	DC-270112	01-9040-0-4445.00-1110-1000-410-290-000	MSIA CLAIM #530331 SRHS COMPUT				2,749.43	0.00	
	TOTAL ACTIVITY								
	ENDING BALANCE 06/30/2017								
							43,749.43	2,749.43	
							41,000.00		
4451	NC COMPUTER/PRINTER REPLACE								
	BALANCE FORWARD 07/01/2016								
							0.00	0.00	
08/12/16	PO-270029	01-9040-0-4451.00-1110-1000-410-290-000	GOVCONNECTION INC			70241 20135295	29,304.53	0.00	
08/17/16	PO-270035	01-9040-0-4451.00-1110-1000-410-290-000	GOVCONNECTION INC			70241 20135640	3,926.81	0.00	
08/24/16	PO-270311	01-9040-0-4451.00-1110-1000-411-290-000	GOVCONNECTION			70241 20136292	490.00	0.00	
08/24/16	PO-270311	01-9040-0-4451.00-3200-1000-501-290-000	GOVCONNECTION			70241 20136292	2,775.58	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								
08/31/16	PO-270111	01-9040-0-4451.00-1110-1000-411-290-000	GOVCONNECTION	70241	20136945	9,000.00	0.00		
09/02/16	PO-270093	01-9040-0-4451.00-1110-1000-411-290-000	GOVCONNECTION	70241	20137371	25,509.32	0.00		
06/09/17	PO-271062	01-9040-0-4451.00-1110-1000-410-290-000	GOVCONNECTION	70241	20164718	1,302.56	0.00		
06/30/17	TF-270133	01-9040-0-4451.00-1110-1000-411-290-000	P0270111 TL LAB PRODESK 400 G2			0.00	9,000.00		
	TOTAL ACTIVITY						72,308.80	9,000.00	
	ENDING BALANCE 06/30/2017						63,308.80		
5610	EQUIPMENT REPAIR								
	BALANCE FORWARD 07/01/2016						0.00	0.00	
05/17/17	PO-271034	01-9040-0-5610.00-1110-1000-700-290-000	AMS.NET INC	71961	20162339	4,600.00	0.00		
	TOTAL ACTIVITY						4,600.00	0.00	
	ENDING BALANCE 06/30/2017						4,600.00		
5620	MAINTENANCE CONTRACTS/EQUIPMEN								
	BALANCE FORWARD 07/01/2016						0.00	0.00	
03/31/17	PO-270944	01-9040-0-5620.00-0000-7700-700-290-000	CDW-GOVERNMENT	5623	20157718	9,400.00	0.00		
04/05/17	PO-270906	01-9040-0-5620.00-0000-7700-700-290-000	AMS.NET INC	71961	20158089	2,336.87	0.00		
	TOTAL ACTIVITY						11,736.87	0.00	
	ENDING BALANCE 06/30/2017						11,736.87		
5839	OTHER FEES								
	BALANCE FORWARD 07/01/2016						0.00	0.00	
12/13/16	DC-270100	01-9040-0-5839.00-0000-7200-700-000-000	E17-09 16-17 PARCEL TAX FEES			21,010.50	0.00		
04/13/17	DC-270184	01-9040-0-5839.00-0000-7200-700-000-000	E 17-18 16-17 PARCEL TX COLLEC			7,003.50	0.00		
	TOTAL ACTIVITY						28,014.00	0.00	
	ENDING BALANCE 06/30/2017						28,014.00		
5849	PROFESSIONAL CONSULTING SVCS								
	BALANCE FORWARD 07/01/2016						0.00	0.00	
09/09/16	PO-270384	01-9040-0-5849.00-0000-2425-700-290-000	EAGLE SOFTWARE	4764	20137997	5,250.00	0.00		
09/14/16	PO-270385	01-9040-0-5849.00-0000-2425-700-290-000	NELSON STAFFING	1152	20138334	217.86	0.00		
09/14/16	PO-270385	01-9040-0-5849.00-0000-2425-700-290-000	NELSON STAFFING	1152	20138334	731.11	0.00		
09/14/16	PO-270385	01-9040-0-5849.00-0000-2425-700-290-000	NELSON STAFFING	1152	20138334	487.41	0.00		
09/14/16	PO-270385	01-9040-0-5849.00-0000-2425-700-290-000	NELSON STAFFING	1152	20138334	553.88	0.00		
09/30/16	PO-270385	01-9040-0-5849.00-0000-2425-700-290-000	NELSON STAFFING	1152	20140259	324.94	0.00		
09/30/16	PO-270385	01-9040-0-5849.00-0000-2425-700-290-000	NELSON STAFFING	1152	20140259	502.18	0.00		
10/14/16	PO-270435	01-9040-0-5849.00-0000-2425-700-290-000	TOOLS4EVER	72095	20141773	16,693.75	0.00		
03/01/17	PO-270384	01-9040-0-5849.00-0000-2425-700-290-000	EAGLE SOFTWARE	4764	20154336	2,250.00	0.00		
03/15/17	PO-270384	01-9040-0-5849.00-0000-2425-700-290-000	EAGLE SOFTWARE	4764	20155869	405.00	0.00		
05/10/17	PO-270939	01-9040-0-5849.00-0000-2425-700-290-000	AMPLIFIED IT	72094	20161443	1,793.75	0.00		
	TOTAL ACTIVITY						29,209.88	0.00	
	ENDING BALANCE 06/30/2017						29,209.88		

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

RESOURCE	: 9040	TOTALS (EXPENDITURE)													206,513.51	18,632.43
		TOTALS (EXPENDITURE BALANCE)													187,881.08	
FUND	: 01	TOTALS (EXPENDITURE)													206,513.51	18,632.43
		TOTALS (EXPENDITURE BALANCE)													187,881.08	

RESOURCE : 9040 PARCEL TAXES

POSITION	EMPLOYEE	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	FTE
220404 TECHNOLOGY SUPPORT SPEC II	204765 BIN, GORDON	01-9040-0-2210.00-1110-2425-411-000-000										0.5000
110497 TEACHER	204667 BOLIG, LISA	01-9040-0-1110.00-1120-1000-410-000-000										0.4000
113102 TEACHER	200762 CHRETIEN, LEE	01-9040-0-1110.00-1120-1000-410-000-000										1.0000
110395 TEACHER	200814 COLEMAN, ALANI D	01-9040-0-1110.00-1120-1000-410-000-000										1.0000
170501 COUNSELOR	204755 COOPER, EVE	01-9040-0-1210.00-3200-3110-501-000-000										0.8000
110491 TEACHER	200880 CORTEZ, MARCOS F	01-9040-0-1110.00-1120-1000-410-000-000										0.6000
170802 COUNSELOR	201046 DENHAM GATLIN, SUSAN M	01-9040-0-1210.00-1110-3110-411-000-000										1.0000
110125 TEACHER	201156 DURKIN, LORIE	01-9040-0-1110.00-1120-1000-411-000-000										1.0000
110065 TEACHER	201345 FRACK, SARA J	01-9040-0-1110.00-1120-1000-411-000-000										0.8000
120040 LIBRARIAN	201485 GILLULY, JOHN M	01-9040-0-1210.00-1110-2420-410-000-000										0.5000
110900 LIBRARIAN	201485 GILLULY, JOHN M	01-9040-0-1210.00-1110-2420-410-000-000										0.5000
220423 TECH II - HELP DESK	204687 GOYER, JUSTIN L	01-9040-0-2210.00-0000-2425-700-000-000										0.5000
110065 TEACHER	202417 LITTLE, JENNIFER R	01-9040-0-1110.00-1120-1000-411-000-000										0.2000
220403 TECHNOLOGY SUPPORT SPEC II	202605 MATTHIAS, NOEL K	01-9040-0-2210.00-1110-2425-410-000-000										1.0000
120025 COUNSELOR	202811 MOORE, MATTHEW L	01-9040-0-1210.00-1110-3110-411-000-000										1.0000
120010 COUNSELOR	204572 OSEGUERA, ARMANDO	01-9040-0-1210.00-1110-3110-410-000-000										1.0000
120020 COUNSELOR	203256 POSEDEL WHORTON, KARENA	01-9040-0-1210.00-1110-3110-410-000-000										0.6000
110498 TEACHER	203478 ROSE, KENDRA B	01-9040-0-1110.00-1120-1000-411-000-000										0.4000
220010 LIBRARY CLERK III A	203564 SANBORN, STEFAN W	01-9040-0-2210.00-1110-2420-410-000-000										0.8750
110491 TEACHER	203725 SHEPHERD, STUART C	01-9040-0-1110.00-1120-1000-410-000-000										0.2000
110490 TEACHER	203751 SIMENSTAD, CHRISTOPHER M	01-9040-0-1110.00-1120-1000-410-000-000										0.4000
110490 TEACHER	203789 SLONEKER, JEFFRY A	01-9040-0-1110.00-1120-1000-410-000-000										0.2000
110491 TEACHER	203821 SNAITH, DAVID C	01-9040-0-1110.00-1120-1000-410-000-000										0.2000
110681 TEACHER	203890 STENBERG, ERIK J	01-9040-0-1110.00-1120-1000-411-000-000										1.0000
120045 COUNSELOR	204035 THOMPSON, ERIC J	01-9040-0-1210.00-1110-3110-411-000-000										1.0000
110140 TEACHER	204509 WILHOYTE, KAREN L	01-9040-0-1110.00-1120-1000-411-000-000										1.0000
120020 COUNSELOR	204431 ZIMMERMAN, JANE	01-9040-0-1210.00-1110-3110-410-000-000										0.4000
GRAND TOTAL:											18.0750	