

SAN RAFAEL CITY SCHOOLS

MEETING MINUTES

PARCEL TAX OVERSIGHT COMMITTEE (PTCOC)

MEETING DATE: 1/23/19

TIME: 3:45pm

LOCATION: CSO Boardroom

MINUTES ADOPTED: 4/24/19

MEMBERS PRESENT: Morgan Agnew, Tiffani Clarke, John Coffrini, Jenn Hatch, Alicia Klein, Michelene Moayed, Lisa Salomon, Rachel von Doepp, Doug Marquand, John Bartolome, Emily Busch

Call to Order & Welcome

The meeting was called to order *at* 4:12

Action Items

Approval of minutes, Michelene 1st, Alicia 2nd

Morgan and John G. reviewed the \$5,000 or greater Vendor History Reports line by line for the period of 07/01/2014 through 06/30-2018 and concluded that all these purchases are compliant with the parcel tax ballot language and should be approved as is. Morgan made a motion to approve the financial reports for the years 2014-15 through 2017-18 and Tiffani 2nd the motion, the motion was unanously approved by the PTCOC.

Prior to the meeting Tiffani spoke with the Districts audit team, Nigro and Nigro and shared their audit procedures.

Here are some highlights of the information provided:

Regarding internal controls, the audits found that SRCS internal controls are being followed. Additionally, he did not recall any internal control findings (meaning the current controls are adequate to produce accurate, complete reports).

Regarding substantive testing, here is a list of some of the tests performed:

- Parcel tax revenue figures verified by comparison to independent county auditor reports
- Sample testing of supporting documentation for expenses, (POs , invoices, etc)
- Sample testing of appropriate classification of expenses
- Sample testing of personnel, including they are bonafide staff and work in the department they are classified in

He also noted that parcel tax revenue and expenses were above the materiality threshold, so would be adequately tested during random sample testing of the total budget.

With that, the Audit letter for 17-18 was approved by Morgan 1st and Rachel 2nd.

Information/Discussion

Based on input from the committee the newest revision of AR3470 has been placed on the January

28th Board Agenda. The revisions include the alignment of the exact language from Measure A and B on spending rather than the prior consolidation of ESD/HSD measure language. The District does not see that there will be any hesitation from the Board. * *The Board did approved revision on January 28th*

The committee would like to ask the Board to prepare a “rough draft” budget in preparation for the 18-19 fiscal year that one, has no Parcel Tax included and one that has Parcel Tax included. This would allow for the community to see the positive impact the Parcel Tax allows for school funding. Need to review notes.

Jenn handed out a pie chart she created based on high school district positions funded by the Parcel Tax. In her opinion, there are positions that are currently funded by the Parcel Tax that do not align with the “spirit” of Measure B such as Counselors, PE and Technology. She understands that the PE, ELD, and English positions may be for class size reduction, but Art is only funded at a .2 and it is first on the list.

The committee recommends that District Staff work with the Board to realign positions funded with parcel tax funds. Morgan will work with the district to see the “spirit” of the Measures are obtained for 2019-20.

Morgan will work with the district to have the committees report and presentation placed on the February 25th Board Agenda. All of those who wish to attend please do so. * *Morgan made presentation to the Board at the February 25th meeting, some PTCOC members where present.*

Future Agenda Items

Review 2018-19 PTCOC
Recommendations for 2019-20 Staffing
Report out from the February 25th Board Meeting

General Public Comment

There were no public comments.

Adjournment

The meeting was adjourned at 5:29 pm.