



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 2014-15 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 15 of the 2014-15 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 \$2.7 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 | Cl 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		UNENCUMBERED	
OBJECT CLASSIFICATION		WORKING BUDGET	EXPENDED/RECEIVED		%	ENCUMBERED	BALANCE	%
			CURRENT	YEAR TO DATE				
8621	PARCEL TAXES	2,700,000.00	2,676,781.40	2,676,781.40	99.1	0.00	23,218.60	.8
TOTAL: 8xxx		2,700,000.00	2,676,781.40	2,676,781.40	99.1	0.00	23,218.60	.8
1110	CERTIFICATED TEACHER ~ REGULAR	743,719.00	743,125.71	743,125.71	99.9	0.00	593.29	.0
1210	CERT PUPIL SUPPORT ~ REGULAR	902,998.00	902,999.50	902,999.50	100.0	0.00	1.50-	.0
TOTAL: 1xxx		1,646,717.00	1,646,125.21	1,646,125.21	99.9	0.00	591.79	.0
2210	CLASSIFIED SUPPORT ~ REGULAR	325,974.00	308,450.83	308,450.83	94.6	0.00	17,523.17	5.3
TOTAL: 2xxx		325,974.00	308,450.83	308,450.83	94.6	0.00	17,523.17	5.3
3101	STRS ~ CERTIFICATED POSITIONS	151,938.00	151,243.17	151,243.17	99.5	0.00	694.83	.4
3202	PERS ~ CLASSIFIED POSITIONS	37,764.00	36,196.94	36,196.94	95.8	0.00	1,567.06	4.1
3301	SOCIAL SECURITY (OASDI) ~ CERT	163.00	163.06	163.06	100.0	0.00	0.06-	.0
3302	SOCIAL SECURITY (OASDI)~CLASSI	19,738.00	18,485.85	18,485.85	93.6	0.00	1,252.15	6.3
3311	MEDICARE - CERTIFICATED	23,793.00	23,195.94	23,195.94	97.4	0.00	597.06	2.5
3312	MEDICARE - CLASSIFIED	4,651.00	4,323.23	4,323.23	92.9	0.00	327.77	7.0
3401	HEALTH & WELFARE CERTIFICATED	167,565.00	170,246.55	170,246.55	100.0	0.00	2,681.55-	.0
3402	HEALTH & WELFARE CLASSIFIED	84,698.00	66,679.89	66,679.89	78.7	0.00	18,018.11	21.2
3501	UNEMPLOYMENT INS CERTIFICATED	829.00	828.04	828.04	99.8	0.00	0.96	.1
3502	UNEMPLOYMENT INS ~ CLASSIFIED	161.00	154.12	154.12	95.7	0.00	6.88	4.2
3601	WORKERS COMP ~ CERTIFICATED	33,280.00	33,300.32	33,300.32	100.0	0.00	20.32-	.0
3602	WORKERS COMP ~ CLASSIFIED	6,451.00	6,202.96	6,202.96	96.1	0.00	248.04	3.8
3911	CASH IN LIEU CERTIFICATED	10,500.00	9,779.97	9,779.97	93.1	0.00	720.03	6.8
TOTAL: 3xxx		541,531.00	520,800.04	520,800.04	96.1	0.00	20,730.96	3.8
4200	BOOKS AND REFERENCE MATERIALS	6,000.00	5,654.05	5,654.05	94.2	0.00	345.95	5.7
4300	MATERIALS & SUPPLIES	17,958.00	5,062.70	5,062.70	28.1	0.00	12,895.30	71.8
4307	SOFTWARE	58,000.00	50,548.43	50,548.43	87.1	0.00	7,451.57	12.8
4410	NC COMPUTERS/PRINTERS	10,500.00	6,084.69	6,084.69	57.9	0.00	4,415.31	42.0
4411	NC LAPTOP COMPUTERS	30,811.00	28,770.23	28,770.23	93.3	0.00	2,040.77	6.6
4415	NC LCD PROJECTOR	20,000.00	1,068.47	1,068.47	5.3	0.00	18,931.53	94.6
4445	NC OTHER EQUIPMENT	326.00	0.00	0.00	.0	0.00	326.00	100.0
4451	NC COMPUTER/PRINTER REPLACE	41,078.00	15,597.50	15,597.50	37.9	0.00	25,480.50	62.0
TOTAL: 4xxx		184,673.00	112,786.07	112,786.07	61.0	0.00	71,886.93	38.9
5620	MAINTENANCE CONTRACTS/EQUIPMEN	24,000.00	0.00	0.00	.0	0.00	24,000.00	100.0
5839	OTHER FEES	33,000.00	28,204.00	28,204.00	85.4	0.00	4,796.00	14.5
5849	PROFESSIONAL CONSULTING SVCS	7,000.00	0.00	0.00	.0	0.00	7,000.00	100.0
TOTAL: 5xxx		64,000.00	28,204.00	28,204.00	44.0	0.00	35,796.00	55.9
TOTAL: 1xxx - 5xxx		2,762,895.00	2,616,366.15	2,616,366.15	94.6	0.00	146,528.85	5.3

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
4200	BOOKS AND REFERENCE MATERIALS									
	BALANCE FORWARD 07/01/2014									
									0.00	0.00
09/05/14	PO-250071	01-9040-0-4200.00-1110-2420-410-120-000					PERMA BOUND	394 20066037	183.66	0.00
09/05/14	PO-250071	01-9040-0-4200.00-1110-2420-410-120-000					PERMA BOUND	394 20066037	1,985.47	0.00
09/10/14	PV-250076	01-9040-0-4200.00-1110-2420-410-120-000					PERMA BOUND	394 20066331	483.60	0.00
09/10/14	PV-250076	01-9040-0-4200.00-1110-2420-410-120-000					PERMA BOUND	394 20066331	44.73	0.00
12/03/14	PO-250585	01-9040-0-4200.00-1110-2420-410-120-000					FOLLETT SCHOOL SOLUTIONS	71617 20075182	597.76	0.00
03/04/15	PO-250585	01-9040-0-4200.00-1110-2420-410-120-000					FOLLETT SCHOOL SOLUTIONS	71617 20083373	636.10	0.00
04/08/15	PV-250612	01-9040-0-4200.00-1110-2420-411-120-000					HW WILSON	151 20087032	191.60	0.00
04/08/15	PV-250612	01-9040-0-4200.00-1110-2420-411-120-000					HW WILSON	151 20087032	17.72	0.00
06/24/15	PV-250861	01-9040-0-4200.00-1110-2420-411-120-000					FOLLETT SCHOOL SOLUTIONS	1707 20095247	1,513.41	0.00
	TOTAL ACTIVITY									
	ENDING BALANCE 06/30/2015									
									5,654.05	0.00
4300	MATERIALS & SUPPLIES									
	BALANCE FORWARD 07/01/2014									
									0.00	0.00
10/29/14	PO-250491	01-9040-0-4300.00-1110-1000-700-000-000					CDW-GOVERNMENT	5623 20071622	651.57	0.00
10/29/14	PO-250476	01-9040-0-4300.00-1110-2420-411-120-000					OFFICE DEPOT	875 20071616	435.23	0.00
10/29/14	PO-250476	01-9040-0-4300.00-1110-2420-411-120-000					OFFICE DEPOT	875 20071616	74.71	0.00
10/29/14	PO-250476	01-9040-0-4300.00-1110-2420-411-120-000					OFFICE DEPOT	875 20071616	6.49	0.00
11/12/14	PO-250495	01-9040-0-4300.00-1110-1000-411-000-000					CDW-GOVERNMENT	5623 20073114	2,876.73	0.00
01/14/15	PO-250739	01-9040-0-4300.00-1110-2420-411-120-000					CDW-GOVERNMENT	5623 20078546	268.51	0.00
01/28/15	PO-250708	01-9040-0-4300.00-1110-2425-700-290-000					CDW-GOVERNMENT	5623 20079987	74.56	0.00
03/04/15	PO-250896	01-9040-0-4300.00-1110-2420-411-120-000					DEMCO INC.	1610 20083409	49.05	0.00
04/01/15	PO-250971	01-9040-0-4300.00-1110-1000-700-000-000					CDW-GOVERNMENT	5623 20086312	108.30	0.00
04/01/15	PO-250895	01-9040-0-4300.00-1110-2420-411-120-000					OFFICE DEPOT	875 20086314	517.55	0.00
	TOTAL ACTIVITY									
	ENDING BALANCE 06/30/2015									
									5,062.70	0.00
4307	SOFTWARE									
	BALANCE FORWARD 07/01/2014									
									0.00	0.00
07/23/14	PO-250018	01-9040-0-4307.00-1110-2420-410-000-000					FOLLETT SCHOOL SOLUTIONS	71617 20062249	787.55	0.00
07/23/14	PO-250018	01-9040-0-4307.00-1110-2420-410-000-000					FOLLETT SCHOOL SOLUTIONS	71617 20062249	190.00	0.00
07/23/14	PO-250018	01-9040-0-4307.00-1110-2420-411-000-000					FOLLETT SCHOOL SOLUTIONS	71617 20062249	787.55	0.00
07/23/14	PO-250018	01-9040-0-4307.00-1110-2420-411-000-000					FOLLETT SCHOOL SOLUTIONS	71617 20062249	190.00	0.00
08/22/14	PO-250019	01-9040-0-4307.00-0000-7700-700-290-000					CDW-GOVERNMENT	5623 20064633	2,204.40	0.00
08/27/14	PO-250125	01-9040-0-4307.00-0000-7700-700-290-000					SCHOOL LOOP	70569 20065056	1,500.00	0.00
08/29/14	PO-250072	01-9040-0-4307.00-0000-7700-700-290-000					ACRONIS INTERNATIONAL Gm	71151 20065414	4,000.00	0.00
10/15/14	PO-250367	01-9040-0-4307.00-0000-7700-700-290-000					ZENDESK INC	71004 20070035	3,558.50	0.00
11/12/14	PO-250525	01-9040-0-4307.00-0000-7700-700-290-000					TECHSMITH	71692 20073141	462.85	0.00
12/17/14	PO-250704	01-9040-0-4307.00-0000-7700-700-290-000					VMWARE, INC.	71164 20076697	11,348.50	0.00
01/16/15	PO-250769	01-9040-0-4307.00-0000-7700-700-290-000					INFINITE CAMPUS INC	71513 20079000	20,870.50	0.00
02/11/15	PO-250691	01-9040-0-4307.00-1110-1000-700-000-000					SCHOLASTIC EDUCATION	71514 20081480	4,200.00	0.00
06/10/15	PO-251150	01-9040-0-4307.00-1110-2420-411-120-000					ENOTES.COM INC	71414 20093588	159.80	0.00
06/10/15	PO-251150	01-9040-0-4307.00-1110-2420-411-120-000					ENOTES.COM INC	71414 20093588	14.78	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
4307	SOFTWARE															
06/10/15	PO-251142	01-9040-0-4307.00-1110-2420-411-120-000											SCHOLASTIC INC.	6143 20093594	209.00	0.00
06/30/15	EP-150034	01-9040-0-4307.00-1110-2420-411-120-000											COBBLESTONE PUBLISHING	71416	65.00	0.00
	TOTAL ACTIVITY														50,548.43	0.00
	ENDING BALANCE 06/30/2015														50,548.43	
4410	NC COMPUTERS/PRINTERS															
	BALANCE FORWARD 07/01/2014														0.00	0.00
03/20/15	PO-250923	01-9040-0-4410.00-3200-1000-501-290-000											CDW-GOVERNMENT	5623 20085186	7,053.04	0.00
04/03/15	PO-250923	01-9040-0-4410.00-3200-1000-501-290-000											CDW-GOVERNMENT	5623 20086652	960.00	0.00
04/29/15	PO-250923	01-9040-0-4410.00-3200-1000-501-290-000											CDW-GOVERNMENT	5623 20089079	2,263.92	0.00
05/28/15	TF-250061	01-9040-0-4410.00-3200-1000-501-290-000											TSF 9040 > 7405		0.00	4,192.27
	TOTAL ACTIVITY														10,276.96	4,192.27
	ENDING BALANCE 06/30/2015														6,084.69	
4411	NC LAPTOP COMPUTERS															
	BALANCE FORWARD 07/01/2014														0.00	0.00
11/14/14	PO-250526	01-9040-0-4411.00-1110-1000-410-290-000											CDW-GOVERNMENT	5623 20073429	23,510.43	0.00
06/17/15	PO-251128	01-9040-0-4411.00-0000-7700-700-290-000											CDW-GOVERNMENT	5623 20094454	3,506.54	0.00
06/17/15	PO-251128	01-9040-0-4411.00-0000-7700-700-290-000											CDW-GOVERNMENT	5623 20094454	1,499.24	0.00
06/17/15	PO-251128	01-9040-0-4411.00-0000-7700-700-290-000											CDW-GOVERNMENT	5623 20094454	254.02	0.00
	TOTAL ACTIVITY														28,770.23	0.00
	ENDING BALANCE 06/30/2015														28,770.23	
4415	NC LCD PROJECTOR															
	BALANCE FORWARD 07/01/2014														0.00	0.00
10/15/14	PO-250496	01-9040-0-4415.00-1110-1000-410-000-000											CDW-GOVERNMENT	5623 20070031	1,068.47	0.00
	TOTAL ACTIVITY														1,068.47	0.00
	ENDING BALANCE 06/30/2015														1,068.47	
4451	NC COMPUTER/PRINTER REPLACE															
	BALANCE FORWARD 07/01/2014														0.00	0.00
09/24/14	CM-150009	01-9040-0-4451.00-1110-1000-410-290-000											CDW-GOVERNMENT	5623 20067849	0.00	61.07
09/24/14	PO-250229	01-9040-0-4451.00-1110-1000-410-290-000											CDW-GOVERNMENT	5623 20067849	655.88	0.00
09/24/14	PO-250229	01-9040-0-4451.00-1110-1000-410-290-000											CDW-GOVERNMENT	5623 20067849	4,413.09	0.00
06/26/15	PV-250882	01-9040-0-4451.00-1110-1000-410-290-000											APPLE INC.	3370 20095662	9,626.02	0.00
06/30/15	EP-150155	01-9040-0-4451.00-1110-1000-410-290-000											APPLE EDUCATION	3370	963.58	0.00
	TOTAL ACTIVITY														15,658.57	61.07
	ENDING BALANCE 06/30/2015														15,597.50	
5839	OTHER FEES															
	BALANCE FORWARD 07/01/2014														0.00	0.00
12/12/14	TF-250030	01-9040-0-5839.00-0000-7200-700-000-000											E 15-03 14-15 PARCEL TAX FEES		21,153.00	0.00
04/14/15	TF-250053	01-9040-0-5839.00-0000-7200-700-000-000											E-15-04 PARCEL TAX COLL FEE		7,051.00	0.00
	TOTAL ACTIVITY														28,204.00	0.00
	ENDING BALANCE 06/30/2015														28,204.00	

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

RESOURCE	: 9040	TOTALS (EXPENDITURE)													145,243.41	4,253.34
		TOTALS (EXPENDITURE BALANCE)													140,990.07	
FUND	: 01	TOTALS (EXPENDITURE)													145,243.41	4,253.34
		TOTALS (EXPENDITURE BALANCE)													140,990.07	

RESOURCE : 9040 PARCEL TAXES

POSITION	EMPLOYEE	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	FTE
110490 TEACHER	200045 ALLAN, STEWART W	01-9040-0-1110.00-1120-1000-410-000-000	0.2000
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
120040 LIBRARIAN	200841 COMFORT, ANNE B	01-9040-0-1210.00-1110-2420-410-000-000	1.0000
110491 TEACHER	200853 CONTINI, SUSAN E	01-9040-0-1110.00-1120-1000-410-000-000	0.4000
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	0.8000
110140 TEACHER	201198 ELSE, PATRICIA G	01-9040-0-1110.00-1120-1000-411-000-000	0.6000
170801 COUNSELOR	201276 FELDSTEIN, JACLYN E	01-9040-0-1210.00-1110-3110-410-000-000	1.0000
110065 TEACHER	201345 FRACK, SARA J	01-9040-0-1110.00-1120-1000-411-000-000	0.8000
110900 LIBRARIAN	201485 GILLULY, JOHN M	01-9040-0-1210.00-1110-3110-410-000-000	1.0000
120010 COUNSELOR	201527 GONZALEZ, CLAUDIA J	01-9040-0-1210.00-1110-3110-410-000-000	1.0000
220016 COMPUTER SYSTEMS ANALYST	201689 HANSON, DREW J	01-9040-0-2210.00-0000-7700-700-000-000	0.5000
110490 TEACHER	201792 HERRERA, JOHANNA B	01-9040-0-1110.00-1120-1000-410-000-000	0.2000
220414 TECHNOLOGY SUPPORT SPECIALIS	202120 KEMPER, NANCY J	01-9040-0-2210.00-3200-2420-501-000-000	0.6250
110125 TEACHER	202138 KERR, JOSEPH E	01-9040-0-1110.00-1120-1000-411-000-000	0.2000
110140 TEACHER	202211 KOORHAN, MARGARET C	01-9040-0-1110.00-1120-1000-411-000-000	0.4000
110065 TEACHER	202417 LITTLE, JENNIFER R	01-9040-0-1110.00-1120-1000-411-000-000	0.2000
110681 TEACHER	202499 MADSEN, JESSE	01-9040-0-1110.00-1120-1000-411-000-000	0.8000
220403 TECHNOLOGY SUPPORT SPEC II	202605 MATTHIAS, NOEL K	01-9040-0-2210.00-1110-2425-410-000-000	1.0000
170501 COUNSELOR	202657 MCGEE, ANNA M	01-9040-0-1210.00-3200-3110-501-000-000	0.8000
110681 TEACHER	202707 MENDOZA, MARIA ISABEL	01-9040-0-1110.00-1120-1000-411-000-000	0.2000
120025 COUNSELOR	202811 MOORE, MATTHEW L	01-9040-0-1210.00-1110-3110-411-000-000	1.0000
220421 DATABASE ADMINISTRATOR	203141 PEREZ, ALEX	01-9040-0-2210.00-0000-2425-700-000-000	0.5000
120020 COUNSELOR	203256 POSEDEL WHORTON, KARENA	01-9040-0-1210.00-1110-3110-410-000-000	1.0000
220010 LIBRARY CLERK III A	203564 SANBORN, STEFAN W	01-9040-0-2210.00-1110-2420-410-000-000	0.8750
220415 LIBRARY CLERK II	203708 SHAPIRO, SUSAN L	01-9040-0-2210.00-1110-2420-411-000-000	0.5000
220416 TECHNOLOGY SUPPORT SPECIALIS	203708 SHAPIRO, SUSAN L	01-9040-0-2210.00-1110-2420-411-000-000	0.5000
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
120045 COUNSELOR	204035 THOMPSON, ERIC J	01-9040-0-1210.00-1110-3110-411-000-000	1.0000
220404 TECHNOLOGY SUPPORT SPEC II	204502 YILDIZ, RENGIN	01-9040-0-2210.00-1110-2425-411-000-000	1.0000
GRAND TOTAL:			22.3000