



January 14, 2019

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 2017-18 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 16 of the 2017-18 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 \$3.03 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