



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 2016-17 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 17 of the 2016-17 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 \$2.9 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 07/01/2016 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	2,908,815.00	2,906,519.17	2,906,519.17	99.9	0.00	2,295.83	.0	
TOTAL: 8xxx	2,908,815.00	2,906,519.17	2,906,519.17	99.9	0.00	2,295.83	.0	
1110 CERTIFICATED TEACHER ~ REGULAR	1,667,760.00	1,612,442.96	1,612,442.96	96.6	0.00	55,317.04	3.3	
1210 CERT PUPIL SUPPORT ~ REGULAR	96,468.00	38,559.40	38,559.40	39.9	0.00	57,908.60	60.0	
TOTAL: 1xxx	1,764,228.00	1,651,002.36	1,651,002.36	93.5	0.00	113,225.64	6.4	
2210 CLASSIFIED SUPPORT ~ REGULAR	487,148.00	374,250.18	374,250.18	76.8	0.00	112,897.82	23.1	
2220 CLASSIFIED SUPPORT ~ HOURLY	0.00	4,523.52	4,523.52	100.0	0.00	4,523.52	.0	
TOTAL: 2xxx	487,148.00	378,773.70	378,773.70	77.7	0.00	108,374.30	22.2	
3101 STRS ~ CERTIFICATED POSITIONS	224,972.00	201,041.88	201,041.88	89.3	0.00	23,930.12	10.6	
3201 PERS ~ CERTIFICATED POSITIONS	9,000.00	7,419.21	7,419.21	82.4	0.00	1,580.79	17.5	
3202 PERS ~ CLASSIFIED POSITIONS	64,819.00	51,323.95	51,323.95	79.1	0.00	13,495.05	20.8	
3301 SOCIAL SECURITY (OASDI) ~ CERT	4,018.00	3,509.40	3,509.40	87.3	0.00	508.60	12.6	
3302 SOCIAL SECURITY (OASDI)~CLASSI	29,987.00	22,435.29	22,435.29	74.8	0.00	7,551.71	25.1	
3311 MEDICARE - CERTIFICATED	25,417.00	23,411.87	23,411.87	92.1	0.00	2,005.13	7.8	
3312 MEDICARE - CLASSIFIED	7,014.00	5,246.88	5,246.88	74.8	0.00	1,767.12	25.1	
3401 HEALTH & WELFARE CERTIFICATED	227,414.00	210,797.05	210,797.05	92.6	0.00	16,616.95	7.3	
3402 HEALTH & WELFARE CLASSIFIED	90,344.00	74,543.26	74,543.26	82.5	0.00	15,800.74	17.4	
3501 UNEMPLOYMENT INS CERTIFICATED	883.00	835.71	835.71	94.6	0.00	47.29	5.3	
3502 UNEMPLOYMENT INS ~ CLASSIFIED	238.00	189.47	189.47	79.6	0.00	48.53	20.3	
3601 WORKERS COMP ~ CERTIFICATED	34,924.00	32,615.86	32,615.86	93.3	0.00	2,308.14	6.6	
3602 WORKERS COMP ~ CLASSIFIED	10,088.00	7,503.39	7,503.39	74.3	0.00	2,584.61	25.6	
3911 CASH IN LIEU CERTIFICATED	10,600.00	4,637.50	4,637.50	43.7	0.00	5,962.50	56.2	
TOTAL: 3xxx	739,718.00	645,510.72	645,510.72	87.2	0.00	94,207.28	12.7	
4300 MATERIALS & SUPPLIES	11,082.00	1,258.92	1,258.92	11.3	0.00	9,823.08	88.6	
4307 SOFTWARE	7,824.00	0.00	0.00	.0	0.00	7,824.00	100.0	
4330 CARRYOVER	54,145.00	0.00	0.00	.0	0.00	54,145.00	100.0	
4451 NC COMPUTER/PRINTER REPLACE	30,000.00	30,000.00	30,000.00	100.0	0.00	0.00	.0	
TOTAL: 4xxx	103,051.00	31,258.92	31,258.92	30.3	0.00	71,792.08	69.6	
5839 OTHER FEES	24,000.00	22,270.00	22,270.00	92.7	0.00	1,730.00	7.2	
5849 PROFESSIONAL CONSULTING SVCS	21,000.00	19,629.03	19,629.03	93.4	0.00	1,370.97	6.5	
TOTAL: 5xxx	45,000.00	41,899.03	41,899.03	93.1	0.00	3,100.97	6.8	
TOTAL: 1xxx - 5xxx	3,139,145.00	2,748,444.73	2,748,444.73	87.5	0.00	390,700.27	12.4	

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 07/01/2016									
						0.00	0.00			
09/30/16	PV-170264	01-9040-0-4300.00-1110-1000-700-290-000	MAYNARD, SANDY		72239 20140144	732.54	0.00			
06/02/17	PO-171511	01-9040-0-4300.00-1110-1000-700-290-000	MONOPRICE INC		70743 20163896	464.65	0.00			
06/21/17	PV-171362	01-9040-0-4300.00-1110-1000-700-290-000	MAYNARD, SANDY		72239 20165740	61.73	0.00			
	TOTAL ACTIVITY									
						1,258.92	0.00			
	ENDING BALANCE 06/30/2017									
						1,258.92				
4451	NC COMPUTER/PRINTER REPLACE									
	BALANCE FORWARD 07/01/2016									
						0.00	0.00			
09/07/16	PO-170116	01-9040-0-4451.00-1110-1000-700-290-000	GOVCONNECTION INC		5612 20137574	30,000.00	0.00			
	TOTAL ACTIVITY									
						30,000.00	0.00			
	ENDING BALANCE 06/30/2017									
						30,000.00				
5839	OTHER FEES									
	BALANCE FORWARD 07/01/2016									
						0.00	0.00			
12/13/16	DC-170115	01-9040-0-5839.00-0000-7200-700-000-000	E17-09 16-17 PARCEL TAX FEES			16,702.50	0.00			
04/13/17	DC-170208	01-9040-0-5839.00-0000-7200-700-000-000	E 17-18 16-17 PARCEL TAX COLLE			5,567.50	0.00			
	TOTAL ACTIVITY									
						22,270.00	0.00			
	ENDING BALANCE 06/30/2017									
						22,270.00				
5849	PROFESSIONAL CONSULTING SVCS									
	BALANCE FORWARD 07/01/2016									
						0.00	0.00			
09/09/16	PO-170457	01-9040-0-5849.00-0000-2425-700-290-000	EAGLE SOFTWARE		4574 20137920	5,250.00	0.00			
09/14/16	PO-170460	01-9040-0-5849.00-0000-2425-700-290-000	NELSON STAFFING		3480 20138271	553.87	0.00			
09/14/16	PO-170460	01-9040-0-5849.00-0000-2425-700-290-000	NELSON STAFFING		3480 20138271	731.12	0.00			
09/14/16	PO-170460	01-9040-0-5849.00-0000-2425-700-290-000	NELSON STAFFING		3480 20138271	487.41	0.00			
09/14/16	PO-170460	01-9040-0-5849.00-0000-2425-700-290-000	NELSON STAFFING		3480 20138271	217.85	0.00			
09/30/16	PO-170460	01-9040-0-5849.00-0000-2425-700-290-000	NELSON STAFFING		3480 20140148	502.18	0.00			
09/30/16	PO-170460	01-9040-0-5849.00-0000-2425-700-290-000	NELSON STAFFING		3480 20140148	324.94	0.00			
10/21/16	PO-170457	01-9040-0-5849.00-0000-2425-700-290-000	EAGLE SOFTWARE		4574 20142587	1,800.00	0.00			
03/01/17	PO-170457	01-9040-0-5849.00-0000-2425-700-290-000	EAGLE SOFTWARE		4574 20154276	450.00	0.00			
03/31/17	PO-171295	01-9040-0-5849.00-0000-2425-700-290-000	CDW-G		4885 20157647	7,811.66	0.00			
06/09/17	PO-170457	01-9040-0-5849.00-0000-2425-700-290-000	EAGLE SOFTWARE		4574 20164588	1,500.00	0.00			
	TOTAL ACTIVITY									
						19,629.03	0.00			
	ENDING BALANCE 06/30/2017									
						19,629.03				
RESOURCE	: 9040	TOTALS (EXPENDITURE)					73,157.95	0.00		
		TOTALS (EXPENDITURE BALANCE)					73,157.95			
FUND	: 01	TOTALS (EXPENDITURE)					73,157.95	0.00		
		TOTALS (EXPENDITURE BALANCE)					73,157.95			

RESOURCE : 9040 PARCEL TAXES

POSITION	EMPLOYEE	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	FTE
110482 TEACHER	100480 BORDLEY, LISA R	01-9040-0-1110.00-1120-1000-093-000-000	1.0000
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
120053 ACADEMIC COUNSELOR	105559 CASTANEDA, PATRICIA E	01-9040-0-1210.00-1110-3110-340-000-000	1.0000
220420 LIBRARY CLERK III	100825 CHAFFER-KUHLMAN, HOLLY	01-9040-0-2210.00-1110-2420-093-000-000	0.7500
110440 TEACHER	100845 CHAUDHURI, JANE R	01-9040-0-1110.00-1120-1000-090-000-000	1.0000
110565 TEACHER	105306 COUZIN, NOHEMI	01-9040-0-1110.00-1120-1000-340-000-000	1.0000
220406 LIBRARY CLERK III	105344 CRUZ CRUZ, ROXANA L	01-9040-0-2210.00-1110-2420-097-000-000	0.2500
110170 TEACHER	101141 DE BAERE, RACHEL	01-9040-0-1110.00-1120-1000-092-000-000	1.0000
220403 TECHNOLOGY SUPPORT SPEC II	105280 DOLORES, MARC J	01-9040-0-2210.00-0000-2425-700-000-000	1.0000
110540 TEACHER	100065 FISHER, ALYSSA A	01-9040-0-1110.00-1120-1000-095-000-000	1.0000
110506 TEACHER	105241 GARCIA, KARLA	01-9040-0-1110.00-1120-1000-340-000-000	1.0000
110542 TEACHER	101831 GRAY, JANE S	01-9040-0-1110.00-1120-1000-093-000-000	1.0000
220404 TECHNOLOGY SUPPORT SPEC II	105509 GRECO, JOSHUA C	01-9040-0-2210.00-0000-2425-700-000-000	1.0000
110455 TEACHER	105309 HAKALA, SHAYANE	01-9040-0-1110.00-1120-1000-091-000-000	1.0000
110447 TEACHER	102225 HUNT, SEAN D	01-9040-0-1110.00-1120-1000-092-000-000	0.8000
110407 TEACHER	102346 JOHNSON, LISA L	01-9040-0-1110.00-1120-1000-097-000-000	1.0000
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	01-9040-0-1110.00-1120-1000-096-000-000	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
110756 TEACHER	105465 PROBST, AMY	01-9040-0-1110.00-1120-1000-091-000-000	1.0000
110569 TEACHER	105265 REAGAN, LEAH R	01-9040-0-1110.00-1120-1000-340-000-000	1.0000
220435 LIBRARY CLERK III	105359 SANCHEZ, SUZELY X	01-9040-0-2210.00-1110-2420-090-000-000	0.7500
220445 LIBRARY CLERK III	104458 SONNET, SARA M	01-9040-0-2210.00-1110-2420-091-000-000	0.7500
110445 TEACHER	104544 STICKEL, TRISTAN	01-9040-0-1110.00-1120-1000-092-000-000	1.0000
110390 TEACHER	105440 SWANSON, KATHERINE T	01-9040-0-1110.00-1120-1000-340-000-000	1.0000
120052 ACADEMIC COUNSELOR	104817 VELASCO-MAYOCK, LYDIA	01-9040-0-1210.00-1110-3110-092-000-000	0.5000
110446 TEACHER	104824 VERTIZ, ERICA	01-9040-0-1110.00-1120-1000-092-000-000	1.0000
220440 LIBRARY CLERK IIIA	104937 WEINSTEIN, RACHEL	01-9040-0-2210.00-1110-2420-340-000-000	1.0000
110653 TEACHER	105056 WNUK, EMMA M	01-9040-0-1110.00-1120-1000-092-000-000	1.0000

GRAND TOTAL: 30.4250