



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 2015-16 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 15 of the 2015-16 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 \$2.8 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

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

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PARCEL TAX

FROM 07/01/2015 TO 06/30/2016

FUND :01 GENERAL FUND		RESOURCE:9040				PARCEL TAXES		
OBJECT CLASSIFICATION	WORKING BUDGET	EXPENDED/RECEIVED		%	ENCUMBERED	UNENCUMBERED BALANCE	%	
		CURRENT	YEAR TO DATE					
8621 PARCEL TAXES	2,800,000.00	2,770,299.79	2,770,299.79	98.9	0.00	29,700.21	1.0	
TOTAL: 8xxx	2,800,000.00	2,770,299.79	2,770,299.79	98.9	0.00	29,700.21	1.0	
1110 CERTIFICATED TEACHER ~ REGULAR	1,518,748.00	1,500,447.22	1,500,447.22	98.7	0.00	18,300.78	1.2	
1210 CERT PUPIL SUPPORT ~ REGULAR	91,130.00	91,130.71	91,130.71	100.0	0.00	0.71	.0	
TOTAL: 1xxx	1,609,878.00	1,591,577.93	1,591,577.93	98.8	0.00	18,300.07	1.1	
2210 CLASSIFIED SUPPORT ~ REGULAR	380,713.00	375,443.95	375,443.95	98.6	0.00	5,269.05	1.3	
TOTAL: 2xxx	380,713.00	375,443.95	375,443.95	98.6	0.00	5,269.05	1.3	
3101 STRS ~ CERTIFICATED POSITIONS	168,827.00	164,894.29	164,894.29	97.6	0.00	3,932.71	2.3	
3201 PERS ~ CERTIFICATED POSITIONS	6,429.00	5,928.91	5,928.91	92.2	0.00	500.09	7.7	
3202 PERS ~ CLASSIFIED POSITIONS	52,063.00	42,981.59	42,981.59	82.5	0.00	9,081.41	17.4	
3301 SOCIAL SECURITY (OASDI) ~ CERT	3,300.00	3,300.00	3,300.00	100.0	0.00	0.00	.0	
3302 SOCIAL SECURITY (OASDI)~CLASSI	25,618.00	21,959.03	21,959.03	85.7	0.00	3,658.97	14.2	
3311 MEDICARE - CERTIFICATED	23,337.00	22,625.52	22,625.52	96.9	0.00	711.48	3.0	
3312 MEDICARE - CLASSIFIED	6,340.00	5,135.67	5,135.67	81.0	0.00	1,204.33	18.9	
3401 HEALTH & WELFARE CERTIFICATED	238,467.00	235,488.18	235,488.18	98.7	0.00	2,978.82	1.2	
3402 HEALTH & WELFARE CLASSIFIED	104,021.00	92,491.77	92,491.77	88.9	0.00	11,529.23	11.0	
3501 UNEMPLOYMENT INS CERTIFICATED	813.00	809.47	809.47	99.5	0.00	3.53	.4	
3502 UNEMPLOYMENT INS ~ CLASSIFIED	203.00	187.73	187.73	92.4	0.00	15.27	7.5	
3601 WORKERS COMP ~ CERTIFICATED	32,787.00	32,637.04	32,637.04	99.5	0.00	149.96	.4	
3602 WORKERS COMP ~ CLASSIFIED	8,762.00	7,569.04	7,569.04	86.3	0.00	1,192.96	13.6	
3911 CASH IN LIEU CERTIFICATED	10,600.00	9,593.00	9,593.00	90.5	0.00	1,007.00	9.5	
TOTAL: 3xxx	681,567.00	645,601.24	645,601.24	94.7	0.00	35,965.76	5.2	
4300 MATERIALS & SUPPLIES	32,527.00	22,342.53	22,342.53	68.6	0.00	10,184.47	31.3	
4307 SOFTWARE	7,824.00	7,820.40	7,820.40	99.9	0.00	3.60	.0	
4415 NC LCD PROJECTOR	529.00	528.49	528.49	99.9	0.00	0.51	.0	
4451 NC COMPUTER/PRINTER REPLACE	35,306.00	0.00	0.00	.0	0.00	35,306.00	100.0	
TOTAL: 4xxx	76,186.00	30,691.42	30,691.42	40.2	0.00	45,494.58	59.7	
5839 OTHER FEES	22,288.00	22,288.00	22,288.00	100.0	0.00	0.00	.0	
TOTAL: 5xxx	22,288.00	22,288.00	22,288.00	100.0	0.00	0.00	.0	
TOTAL: 1xxx - 5xxx	2,770,632.00	2,665,602.54	2,665,602.54	96.2	0.00	105,029.46	3.7	

PARCEL TAX

FROM 07/01/2015 TO 06/30/2016

FUND :01 GENERAL FUND

Summary

OBJECT CLASSIFICATION	WORKING BUDGET	EXPENDED/RECEIVED		%	ENCUMBERED	UNENCUMBERED	
		CURRENT	YEAR TO DATE			BALANCE	%
TOTAL INCOME (8000 - 8999)	2,800,000.00	2,770,299.79	2,770,299.79	98.9	0.00	29,700.21	1.0
TOTAL: 1xxx - 5xxx	2,770,632.00	2,665,602.54	2,665,602.54	96.2	0.00	105,029.46	3.7
TOTAL: 1xxx - 6xxx	2,770,632.00	2,665,602.54	2,665,602.54	96.2	0.00	105,029.46	3.7
TOTAL: 1xxx - 7xxx	2,770,632.00	2,665,602.54	2,665,602.54	96.2	0.00	105,029.46	3.7
TOTAL EXPENSES (1000 - 7999)	2,770,632.00	2,665,602.54	2,665,602.54	96.2	0.00	105,029.46	3.7

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	
4300	MATERIALS & SUPPLIES								
	BALANCE FORWARD 07/01/2015						0.00	0.00	
09/16/15	PV-160153	01-9040-0-	4300.00-1110-1000-700-000-000		CDW-G	4885 20102476	575.75	0.00	
10/28/15	PO-160763	01-9040-0-	4300.00-0000-7700-700-290-000		CDW-G	4885 20107008	71.15	0.00	
11/06/15	PO-160763	01-9040-0-	4300.00-0000-7700-700-290-000		CDW-G	4885 20108271	82.81	0.00	
11/06/15	PO-160763	01-9040-0-	4300.00-0000-7700-700-290-000		CDW-G	4885 20108271	46.30	0.00	
11/06/15	PO-160763	01-9040-0-	4300.00-0000-7700-700-290-000		CDW-G	4885 20108271	10.35	0.00	
12/09/15	PO-160872	01-9040-0-	4300.00-0000-7700-700-290-000		OFFICE DEPOT	3505 20111286	82.98	0.00	
12/09/15	PO-160872	01-9040-0-	4300.00-0000-7700-700-290-000		OFFICE DEPOT	3505 20111286	114.21	0.00	
03/02/16	PO-161243	01-9040-0-	4300.00-1110-1000-700-290-000		CDW-G	4885 20119013	14,310.11	0.00	
03/02/16	PO-161243	01-9040-0-	4300.00-1110-1000-700-290-000		CDW-G	4885 20119013	4,039.25	0.00	
03/02/16	PO-161243	01-9040-0-	4300.00-1110-1000-700-290-000		CDW-G	4885 20119013	1,752.64	0.00	
03/30/16	PO-161244	01-9040-0-	4300.00-1110-1000-700-290-000		CDW-G	4885 20122106	1,256.98	0.00	
	TOTAL ACTIVITY						22,342.53	0.00	
	ENDING BALANCE 06/30/2016						22,342.53		
4307	SOFTWARE								
	BALANCE FORWARD 07/01/2015						0.00	0.00	
08/05/15	PO-160162	01-9040-0-	4307.00-1110-2420-340-000-000		FOLLETT SCHOOL SOLUTIONS	71744 20098710	977.55	0.00	
08/05/15	PO-160162	01-9040-0-	4307.00-1110-2420-090-000-000		FOLLETT SCHOOL SOLUTIONS	71744 20098710	977.55	0.00	
08/05/15	PO-160162	01-9040-0-	4307.00-1110-2420-091-000-000		FOLLETT SCHOOL SOLUTIONS	71744 20098710	977.55	0.00	
08/05/15	PO-160162	01-9040-0-	4307.00-1110-2420-092-000-000		FOLLETT SCHOOL SOLUTIONS	71744 20098710	977.55	0.00	
08/05/15	PO-160162	01-9040-0-	4307.00-1110-2420-093-000-000		FOLLETT SCHOOL SOLUTIONS	71744 20098710	977.55	0.00	
08/05/15	PO-160162	01-9040-0-	4307.00-1110-2420-094-000-000		FOLLETT SCHOOL SOLUTIONS	71744 20098710	977.55	0.00	
08/05/15	PO-160162	01-9040-0-	4307.00-1110-2420-095-000-000		FOLLETT SCHOOL SOLUTIONS	71744 20098710	977.55	0.00	
08/05/15	PO-160162	01-9040-0-	4307.00-1110-2420-096-000-000		FOLLETT SCHOOL SOLUTIONS	71744 20098710	977.55	0.00	
	TOTAL ACTIVITY						7,820.40	0.00	
	ENDING BALANCE 06/30/2016						7,820.40		
4415	NC LCD PROJECTOR								
	BALANCE FORWARD 07/01/2015						0.00	0.00	
10/05/15	TF-160020	01-9040-0-	4415.00-1110-1000-096-000-000		PO 160578		528.49	0.00	
	TOTAL ACTIVITY						528.49	0.00	
	ENDING BALANCE 06/30/2016						528.49		
5839	OTHER FEES								
	BALANCE FORWARD 07/01/2015						0.00	0.00	
12/14/15	TF-160069	01-9040-0-	5839.00-0000-7200-700-000-000		E-16-02 15-16 PARCEL TAX FEES		16,716.00	0.00	
04/14/16	DC-160339	01-9040-0-	5839.00-0000-7200-700-000-000		E-16-05 PARCEL TAX FEES 15-16		5,572.00	0.00	
	TOTAL ACTIVITY						22,288.00	0.00	
	ENDING BALANCE 06/30/2016						22,288.00		

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)													52,979.42	0.00
		TOTALS (EXPENDITURE BALANCE)													52,979.42	
FUND	: 01	TOTALS (EXPENDITURE)													52,979.42	0.00
		TOTALS (EXPENDITURE BALANCE)													52,979.42	

RESOURCE : 9040 PARCEL TAXES

POSITION	EMPLOYEE	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	FTE
110276 TEACHER	100388 BIALIK, MABEL M	01-9040-0-1110.00-1120-1000-092-000-000	0.5000
110482 TEACHER	100480 BORDLEY, LISA R	01-9040-0-1110.00-1120-1000-093-000-000	0.5000
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
220420 LIBRARY CLERK III	100825 CHAFFER-KUHLMAN, HOLLY	01-9040-0-2210.00-1110-2420-093-000-000	0.7500
110390 TEACHER	100836 CHAPMAN, ALEXANDER	01-9040-0-1110.00-1120-1000-340-000-000	1.0000
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	0.1875
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
110281 TEACHER	101909 GUTIERREZ VILLALOBOS, EDGAR	01-9040-0-1110.00-1120-1000-094-000-000	0.5000
110455 TEACHER	105309 HAKALA, SHAYANE	01-9040-0-1110.00-1120-1000-091-000-000	1.0000
220016 COMPUTER SYSTEMS ANALYST	101978 HANSON, DREW J	01-9040-0-2210.00-0000-7700-700-000-000	0.5000
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
110413 TEACHER	102844 LOEFFLER, ROBIN C	01-9040-0-1110.00-1120-1000-097-000-000	0.5000
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
120053 ACADEMIC COUNSELOR	105164 OSEGUERA, ARMANDO	01-9040-0-1210.00-1110-3110-340-000-000	1.0000
110482 TEACHER	103567 OSORIO, TANYA E	01-9040-0-1110.00-1120-1000-093-000-000	0.5000
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
220404 TECHNOLOGY SUPPORT SPEC II	104591 SUN, ANDY C	01-9040-0-2210.00-0000-2425-700-000-000	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: 30.3625