



**MEASURE A PARCEL TAX
AGREE-UPON PROCEDURES REPORT
June 30, 2019**

**PALO ALTO UNIFIED SCHOOL
DISTRICT**

**PALO ALTO UNIFIED SCHOOL DISTRICT
MEASURE A PARCEL TAX**

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Education and the Measure A Oversight Committee of the
Palo Alto Unified School District
Palo Alto, California

We have performed the procedures enumerated below, which were agreed to by management of the Palo Alto Unified School District (the District), to assist you in determining the propriety of the use of funds generated from the Measure A Parcel Tax, for the year ending June 30, 2019. Management of the District is responsible for the District's accounting records and is responsible for the calculation and presentation of amounts expended from the parcel tax proceeds. This agreed-upon procedures engagement will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and our findings were as follows with respect to the items noted in the summary of expenditures on page 3:

Item 1 – We reviewed the District's calculation of the maintenance of effort for Class Size Reduction (CSR) in the elementary and middle schools for reasonableness and logic. We validated the average cost per Full Time Equivalent (FTE) and used that average cost as a basis for determining the incremental increase in costs necessary to achieve the stated objectives.

Findings: No exceptions were noted as a result of our procedures.

Item 2 – There is no cost associated with this item because of decline enrollment in the current year.

Findings: Not applicable because no cost to verify.

Item 3 – We verified the incremental cost of adding additional teaching periods necessary to fund middle and high school electives by multiplying the needed FTE's by the average teacher salary and benefit costs calculated by the District for both middle and high schools.

Findings: No exceptions were noted as result of our procedures.

Item 4, 5, 6 and 7 – We verified the cost of positions to payroll records or a validated average FTE computation, whichever we deem to be more appropriate.

Findings: No exceptions were noted as a result of our procedures.

Item 8 – We recalculated the instructional support funds for each school by multiplying the school enrollment by \$25 and verified that these funds were allocated to the school budgets.

Findings: No exceptions were noted as a result of our procedures.

Item 9 – We verified that the amounts contemplated for professional development were all transferred from parcel tax funds to unrestricted general fund accounts, in accordance with the approved expenditure plan for parcel tax proceeds approved by the Board of Education.

Findings: No exceptions were noted as a result of our procedures.

Items 10 through 25 – We validated the funding for new positions and the specific cost allocations to programs that are not position-specific. For position specific allocations, we tested 100% of the costs included in the Measure A Parcel Tax using a combination of document vouching, tracing and analytics. We verified employee costs back to individual earnings summaries for each employee and verified the amounts in the summaries to employees' authorized salary schedule. In addition, we verified employees are assigned to the task authorized by the parcel tax expenditure plan and documented in their individual personnel files. We tested 100% of the non-position specific items through a combination of analytics, review, sampling and substantive verification.

Findings: No exceptions were noted as a result of our procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on Measure A Parcel Tax for the year ended June 30, 2019. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Board of Education and the Measure A Oversight Committee and is not intended to be, and should not be, used by anyone other than these specified parties.

-, 2019
Palo Alto, California

**PALO ALTO UNIFIED SCHOOL DISTRICT
MEASURE A PARCEL TAX**

**SUMMARY OF EXPENDITURES
FOR THE YEAR ENDING JUNE 30, 2019**

Item	Description	FTE	Budget	Actual
2010 MEASURE A:				
1	Class Size Reduction	57.12	\$ 6,722,836	\$ 8,710,094
2	Growth Teachers for Enrollment Growth	0	2,253,902	-
3	Secondary School Electives	9	1,315,337	1,372,394
4	Psychologists and Counselors	2.5	364,078	400,297
5	Elementary Librarians	2	292,297	304,977
6	Elementary Reading Specialists	3	534,470	490,214
7	Classified Support Staff	8	615,833	625,717
8	Base Allocation to Schools	NA	303,000	296,750
9	Professional Development	NA	420,315	458,649
			12,822,068	12,659,092
2015 MEASURE A:				
Health and Wellness:				
10	Licensed Mental Health Therapist	2	207,350	244,970
11	Nurse	1	107,942	110,287
12	Health Technicians - Middle School	0.75	71,757	72,747
13	Psychologist	1	185,812	195,695
14	Mindfulness Coach	0.25	41,471	42,522
15	Student Services	NA	305,644	441,252
			919,976	1,107,473
Academics:				
16	Equity Administrator	1	215,121	214,509
17	Elementary Intervention Specialist	1	146,149	152,488
18	Expand Summer School	NA	305,165	443,863
19	Comprehensive academic diagnostics	NA	51,694	52,425
20	EL/Bilingual TOSA	0.5	87,776	89,108
21	Equity Training	NA	36,267	20,969
22	Middle School Math Intervention Classes	1.2	166,885	179,841
			1,009,057	1,153,203
S.T.E.A.M.:				
23	Advanced Authentic Research Coordinator	1	199,657	201,375
24	AAR Teacher Liaison	0.4	66,470	64,836
25	Computer Science Curriculum	NA	40,603	23,618
			306,730	289,829
Total Expenditures			\$ 15,057,831	\$ 15,209,597