

Independent Accountant's Report on Applying  
Agreed-Upon Procedures Related To  
Measure A Parcel Tax  
June 30, 2021

**Palo Alto Unified School District**

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Measure A Parcel Tax  
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## Independent Accountant's Report on Applying Agreed-Upon Procedures

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

We have performed the procedures enumerated below, on the Measure A of the Palo Alto Unified School District (District) for the fiscal year ended June 30, 2021. The District's management is responsible for Measure A.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the District in evaluating its compliance with Measure A and we will report on findings based on the procedures performed. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

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 obtained 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 recalculated 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 recalculated 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 24 – 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.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement 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 the District's Summary of Expenditures. 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.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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.

Menlo Park, California

[REPORT DATE]

Palo Alto Unified School District  
 Measure A Parcel Tax  
 Summary of Expenditures  
 June 30, 2021

Item	Description	FTE	Budget	Actual
<b>2010 MEASURE A:</b>				
1	Class Size Reduction	56.87	\$ 8,924,603	\$ 9,151,353
2	Growth Teachers for Enrollment Growth	0	-	-
3	Secondary School Electives	9	1,372,394	1,448,112
4	Psychologists and Counselors	2.5	400,297	414,483
5	Elementary Librarians	2	304,977	346,440
6	Elementary Reading Specialists	3	490,214	494,865
7	Classified Support Staff	8	625,717	844,960
8	Base Allocation to Schools	N/A	296,750	269,225
9	Professional Development	N/A	458,649	359,882
Subtotal - 2010 Measure A			12,873,601	13,329,320
<b>2015 MEASURE A:</b>				
Health and Wellness:				
10	Licensed Mental Health Therapist	2	244,970	300,852
11	Nurse	1	110,287	143,151
12	Health Technicians - Middle School	0.75	72,747	82,127
13	Psychologist	1	195,695	209,731
14	Mindfulness Coach	0.25	42,522	43,656
15	Student Services	N/A	441,252	470,310
Subtotal - Health and Wellness			1,107,473	1,249,827
Academics:				
16	Elementary Intervention Specialist	1	152,488	160,896
17	Expand Summer School	N/A	443,863	398,063
18	Comprehensive Academic diagnostics	N/A	52,425	28,486
19	EL/Bilingual TOSA	0.5	89,108	95,480
20	Equity Training	N/A	20,969	8,383
21	Middle School Math Intervention Classes	1.2	179,841	148,582
Subtotal - Academics			938,694	839,890
S.T.E.A.M:				
22	Advanced Authentic Research Coordinator	1	201,375	247,189
23	AAR Teacher Liason	0.4	64,836	71,082
24	Computer Science Curriculum	N/A	23,618	35,992
Subtotal - S.T.E.A.M			289,829	354,263
Total Expenditures			\$ 15,209,596	\$ 15,773,300