

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

Board of Trustees
Eanes Independent School District
Austin, Texas

We have performed the procedures enumerated below to review current processes, including compliance with policy, correct rate charges, and appropriate invoicing and due diligence of renters, and perform a historical review of appropriate rates and charges over the past five fiscal years of the Eanes Independent School District, (the "District"), Facilities Rental Department for the previous five fiscal years ending June 30, 2023. The District's management is responsible for the current processes, including compliance with policy, correct rate changes and appropriate invoicing and due diligence of renters for the previous five fiscal years ending June 30, 2023.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purposes of determining whether these processes are in accordance with District facility rental approved rates and policies. 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.

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 AICPA. 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 current processes surrounding facility rental revenue (see Appendix A) for the fiscal year ended June 30, 2023. 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.

Patillo, Brown & Hill, L.L.P.

Waco, Texas
October 17, 2023

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

Appendix A

Procedure

Agreed-Upon Procedures

1

Sample facility rental agreements for the five-year period ended June 30, 2023.

Findings:

We viewed documentation of a sample of 40 original rental agreements to confirm the following:

1. The agreements were signed by the District and Renter.
2. The agreed upon rental rates matched the approved rate at the time.
3. The Renter was invoiced for an amount matching the approved rate.
4. The receipt of payment matched the invoiced amount.
5. The cash receipt matched the reported local revenue within the District's general ledger and underlying accounting records.

2

Sample facility rental agreements for the four-year period ended June 30, 2023.

Findings:

We viewed documentation of a sample of 10 of i9 Sports' original rental agreements to confirm the following:

1. The agreements were signed by the District and Renter.
2. The agreed upon rental rates matched the approved rate at the time.
3. The Renter was invoiced for an amount matching the approved rate.
4. The receipt of payment matched the invoiced amount.
5. The cash receipt matched the reported local revenue within the District's general ledger and underlying accounting records.

3

Sample facility revenue transactions from within the District's general ledger for the five-year period ended June 30, 2023.

Findings:

We viewed documentation of a sample of 40 facility revenue transactions to confirm the following:

1. The reported revenue matched the invoiced amount.
2. The rates used in calculating the revenue matched the approved rental rate at the time.
3. The revenue was recorded in the proper general ledger account.

4

Sample attendance rosters from i9 Sports' facility rentals in 2018 and 2019 to determine if District properly charged facility rental rate for events with at least 85% Eanes ISD participation.

Findings:

We viewed attendance rosters of a sample of 6 renting periods, (Spring, Winter, and Fall of 2018 and 2019), specifically related to facility rentals entered into by i9 Sports and noted the following:

1. The average Eanes ISD attendance, based on zip code and enrollment, as a proportion of total attendance during these periods was over 85%
2. The underlying invoices paid by i9 Sports reflected the >85% Eanes ISD attendance facility rental rate at the time.