



Governing Board
and Citizens' Oversight Committee
Sunnyvale School District
Sunnyvale, California

We have performed the procedures enumerated below, on the Measure BB Parcel Tax of the Sunnyvale School District (District) for the fiscal year ended June 30, 2024. The District's management is responsible for Measure BB.

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 BB and we will report on findings based on the procedures performed. Additionally, the District, Governing Board, and Citizens' Oversight Committee has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. 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 and the associated findings are as follows:

Agreed Upon Procedures Performed

1. Verify that the expenditures of the Measure were accounted for separately in the accounting records to allow for accountability.
2. Verify that the net receipts from parcel taxes were deposited in total into the Measure's accounts.
3. Select a representative sample of the expenditures from the period July 1, 2023 through June 30, 2024 and verify that the funds expended complied with the purpose that was specified to the registered voters of the District through election material and resolutions.

Results of Procedures

1. The Measure expenditures were accounted for separately in Cost Center Subfund 04.
2. We confirmed the amounts received in parcel taxes to the County of Santa Clara records.
3. Our review of the expenditures for the period July 1, 2023, through June 30, 2024, did not reveal any items that were paid from the Fund that did not comply with the purpose of the Measure.

We were engaged by the District, Governing Board and the Citizens' Oversight Committee 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 expenditures of Measure BB Parcel Tax. 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 information and use of the Governing Board, management and the Citizens' Oversight Committee, and is not intended to be and should not be used by anyone other than those specified parties.

Eide Bailly LLP

Menlo Park, California
December 16, 2024