

## Independent Accountant's Report

THE BOARD OF DIRECTORS  
CASTILLEJA SCHOOL FOUNDATION  
Palo Alto, California

We have examined the 2023-2024 enrollment records of **CASTILLEJA SCHOOL FOUNDATION** as of September 7, 2023. Castilleja School Foundation's management is responsible for presenting the enrollment summary report in accordance with the requirements for accurate enrollment consistent with the data provided to the City of Palo Alto. Our responsibility is to express an opinion on the enrollment summary report based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the enrollment summary report is in accordance with (or based on) the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the enrollment summary report.

The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the enrollment summary report, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Procedures performed included comparing the total number of students enrolled on the Palo Alto campus of 362 per the business office records to the registrar's records and determining that they are in agreement and the recalculation of tuition revenue based on tuition per student multiplied by the total number of students enrolled. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, on the basis of the procedures performed and referred to in the previous paragraph, the enrollment summary report of Castilleja School Foundation as of September 7, 2023, is presented in accordance with the data provided to the City of Palo Alto, in all material respects.

*Hood & Strong LLP*

San Francisco, CA  
February 7, 2024

CASTILLEJA SCHOOL FOUNDATION  
Enrollment Report

Number of students enrolled on Castilleja's 1310 Bryant Street Palo Alto campus for the 2023-2024 school year is 362.