



Regular Governing Board Meeting

CABRILLO UNIFIED SCHOOL DISTRICT

Thursday, October 12, 2023 • Public Session: 6:00 PM

Cunha Intermediate School Multi-Purpose Room, 600 Church Street, Half Moon Bay, California 94019

Governing Board Meeting Broadcast Live on [PacificCoast.TV](https://www.pacificcoast.tv)

In compliance with the Americans with Disabilities Act, individuals who require special accommodations (Spanish interpreter, accessible seating, documentation in an accessible format, etc.) should contact the Administrative Assistant to the Superintendent at acostar@cabrillo.k12.ca.us. Notification at least 48 hours before the meeting will enable the District to make reasonable arrangements to ensure accessibility to the Board meeting and to provide any required accommodations, auxiliary aids, or services.

Documents provided to a majority of the Governing Board regarding an open session item on the agenda will be made available for public inspection in the District Office located at 498 Kelly Avenue, Half Moon Bay, California, during normal business hours. In addition, such writings and documents are posted on the District's website, www.cabrillo.k12.ca.us.

PUBLIC COMMENTS GUIDELINES

Members of the public are encouraged to attend Board meetings and to address the Board concerning any item on the agenda or within the Board's jurisdiction. There are two ways in which members of the public may provide comments:

1. Submit Written Comments in Advance:

Members of the public wishing to provide comments in advance of the meeting may submit a Public Comments form at: bit.ly/cusdcomments. Written comments will be accepted from when the agenda is posted up to 3:00 p.m. on the day of the meeting. Comments will be read out loud by the Board President or a Designee. Written comments should be limited to no more than 300 words; longer comments might not be shared publicly during the meeting. However, all comments received, whether or not they are shared publicly during the meeting, will be made available to all Board members and the public.

2. Provide Comments In-Person During Meeting:

A person wishing to be heard by the Board during the meeting should submit a "Request to Address the Board" slip to the Administrative Assistant to the Superintendent prior to the introduction of the item. For meeting facilitation, please submit the slip at your earliest possible convenience. Upon recognition by the Board President, please proceed to the podium and comment as briefly as the subject permits.

Individual speakers will be allowed three (3) minutes to address the Board on each agenda or nonagenda item, and the Board will limit the total time for public input on each item to 20 minutes. However, in exceptional circumstances, when necessary to ensure full opportunity for public input, the Board president may, with Board consent, adjust the amount of time allowed for public input and/or the time allotted for each speaker. Any such adjustment shall be done equitably so as to allow a diversity of viewpoints. The president may also ask members of the public with the same viewpoint to select a few individuals to address the Board on behalf of that viewpoint. The Administrative Assistant will keep the time and advise the speaker when there are 30 seconds left and again when the time is up. We ask speakers to keep within the time limits.

- Nonagenda and Consent Items: may be addressed under Public Comments.
- Agenda Items may be addressed after the conclusion of the staff presentation on the item.

IMPORTANT BOARD PROTOCOLS REGARDING PUBLIC COMMENTS

The Cabrillo Unified School District Governing Board does not act upon any matter that has not been agendized except under limited circumstances as permitted by law. It is the policy of the Cabrillo Unified School District Governing Board to refer matters raised in this forum to staff for further examination and/or action where appropriate.

All Regular Governing Board meetings are broadcast live on [PacificCoast.TV](#). If available, video recordings will be uploaded to the [CUSD Governing Board Meetings YouTube channel](#) in the next few days following the meeting.

1. OPENING BUSINESS

- a. Call Public Session to Order - 6:00 PM - Welcome
- b. Roll Call / Quorum
- c. Pledge of Allegiance

2. APPROVAL OF AGENDA

3. COMMUNICATIONS

- a. Public Comments
- b. Employee Organizations Report
 1. CUTA Representatives
 2. CSEA Representatives
- c. Board Members Report
- d. Student Board Member Report
- e. Superintendent Report

4. CONSENT AGENDA

Items listed under the Consent Agenda are items of a routine nature and items for which Board discussion is not anticipated and for which the Superintendent recommends approval. When any Board member requests the removal of an item from the consent agenda, the item shall be removed and given individual consideration for action as a regular agenda item. The

Consent Agenda requires a motion and a second and must be approved by a roll call vote. Each item on the Consent Agenda approved by the Governing Board shall be deemed to have been considered in full and adopted as recommended.

a. Proclamation Endorsing November 2023 as National Native American Heritage Month

[4.a Board Memo Proclamation Native American Heritage Month.pdf \(p. 6\)](#)

[4.a.1 Proclamation Native American Heritage Month 2023.pdf \(p. 7\)](#)

b. Approval of Field Trip for Half Moon Bay High Cross Country Team to Mt. SAC (San Antonio College) Invitational in Walnut, California, October 19-22, 2023

[4.b Board Memo HMB HS Cross Country to Mt. Sac Invitational 2023.pdf \(p. 9\)](#)

c. Adoption of Sexual Education Curriculum for 2023-24 School Year: Planned Parenthood

[4.c Board Memo Sexual Education Curriculum Adoption 2023-24.pdf \(p. 10\)](#)

d. Approval of Certificated Personnel Report

[4.d Board Memo Certificated Personnel Report.pdf \(p. 11\)](#)

e. Approval of Classified Personnel Report

[4.e Board Memo Classified Personnel Report.pdf \(p. 12\)](#)

f. Approval of Variable Term Waiver for Basic Skills Requirement

[4.f Board Memo Basic Skills Requirement Waiver.pdf \(p. 13\)](#)

g. Approval of Donations to Cabrillo Unified School District

[4.g Board_Memo_Donations_10.12. 2023.pdf \(p. 14\)](#)

[4.g.1 Summary_Site_Donations_10.12. 2023.pdf \(p. 15\)](#)

h. Approval of Warrant Register Report Processed

[4.h Board_Memo_Warrant_Register_10.12. 2023.pdf \(p. 16\)](#)

[4.h.1 090123-093023 Warrant Register.pdf \(p. 17\)](#)

i. Approval of Purchase of Kitchen Equipment to Support Central Kitchen Development

[4.i Board_Memo_Kitchen_Equipment_Grant.pdf \(p. 36\)](#)

[4.i.1 Cabrillo_USD_Kitchen_Equipment_EAG_Funding_2023.pdf \(p. 37\)](#)

j. Approval of Measure I Parcel Tax Annual Report

[4.j Board_Memo_Parcel_Tax_Annual_Report_October_12_2023.pdf \(p. 38\)](#)

[4.j.1 Parcel_Tax_Report_2022-23.pdf \(p. 39\)](#)

k. Approval of Quarterly Report on Williams Uniform Complaints (Education Code §35186)

[4.k Board Memo Williams UCP Report.pdf \(p. 55\)](#)

[4.k.1 2023-24_Williams_UCP_Report_Q1.pdf \(p. 56\)](#)

I. Approval of Regular and Special Governing Board Meetings Minutes

[4.l Board Memo Minutes.pdf \(p. 57\)](#)

[4.l.1 2023-09-14 Regular Board Meeting Minutes.pdf \(p. 58\)](#)

[4.l.2 2023-09-16 Special Board Meeting Minutes.pdf \(p. 63\)](#)

5. GENERAL BUSINESS

a. Pilarcitos High School Presentation

(Presentation)

[5.a Board Memo Pilarcitos High School Presentation 2023 .pdf \(p. 65\)](#)

[5.a.1 Pilarcitos Slide Presentation 2023.pdf \(p. 66\)](#)

b. 2023-24 Enrollment and Staffing Update

(Presentation)

[5.b Board Memo Enrollment and Staffing 2023.pdf \(p. 76\)](#)

[5.b.1 CUSD Enrollment and Staffing 2023 P2.pdf \(p. 77\)](#)

c. Receive FCMAT Report of Findings

(Action)

[5.c Board_Memo_FCMAT_Report_10.12. 2023.pdf \(p. 97\)](#)

[5.c.1 FCMAT_Fiscal_Health_Risk_Analysis_10.05.2023.pdf \(p. 98\)](#)

d. Cabrillo Unified School District Fiscal Stabilization Plan and San Mateo County Office of Education Fiscal Oversight

(Presentation)

[5.d Board_Memo_Fiscal_Stabilization_Plan_10.12. 2023.pdf \(p. 138\)](#)

[5.d.1 Fiscal_Stabilization_Plan_Update_Presentation.pdf \(p. 139\)](#)

e. Cabrillo Unified School District Bond Program Update

(Information)

[5.e Board_Memo_Bond_Program_Update_10.12. 2023.pdf \(p. 149\)](#)

[5.e.1 Bond_Program_Update_Presentation_10.12. 2023.pdf \(p. 150\)](#)

f. Approval of the Cabrillo Unified School District's Initial Proposals for Reopener Negotiations (2022-23) with the Cabrillo Unified Teachers Association

(Action)

[5.f Board Memo CUTA-CUSD Reopener 2023.pdf \(p. 170\)](#)

[5.f.1 2023-24 CUTA Reopeners.pdf \(p. 171\)](#)

[5.f.2 2023-24 Initial Proposals of CUSD to CUTA.pdf \(p. 172\)](#)

6. FUTURE EVENTS

a. October 17 - FES: CRM Training Part 1, via Zoom - 7:00 PM

b. October 24 - FES: CRM Training Part 2, via Zoom - 7:00 PM

- c. November 8, DELAC Meeting, Half Moon Bay High School - 6:00 PM
- d. November 9 - Regular Board Meeting, Cunha Intermediate School Multi-Purpose Room - 6:00 PM

7. ADJOURNMENT



CABRILLO UNIFIED SCHOOL DISTRICT

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SUPERINTENDENT

Sean McPhetridge, Ed.D.

GOVERNING BOARD

Mary Beth Alexander
Lizet Cortes
Carmen Daniel
Kimberly Hines
Sophia Layne

MEMORANDUM

MEETING DATE: October 12, 2023
TO: Members of the Governing Board
FROM: Sean McPhetridge, Ed.D., Superintendent
CATEGORY: Consent/Action
ITEM TITLE: Proclamation Endorsing November 2023 as National Native American Heritage Month

BACKGROUND INFORMATION

National Native American Heritage Month celebrates the accomplishments of the original inhabitants, explorers, and settlers of the United States. Native Americans have made distinct and important contributions to California, the United States, and the rest of the world in many fields. Today there are more than 100 recognized tribes in California, more than any other state in the nation. The United States Bureau of the Census determined in 2010 there were over 720,000 individuals in the State of California of Native American descent, making it the largest Native American population in the 50 states. For thousands of years, the San Francisco and Monterey Bay areas were the home to many different Indian tribes, each with its own territories and dialects, and today these tribes are known collectively as the Ohlone people.

Tonight, staff present a proclamation endorsing November as National Native American Heritage Month for Governing Board approval to acknowledge and appreciate the many contributions of Native American and Indigenous peoples to the Coastside, California, the United States, and the world at large. In so doing, CUSD aims to educate CUSD students, staff, and families about Native American and Indigenous people who were the first people to live in California and the Americas. Moreover, in 2021 the revised proclamation provided to the Governing Board a land acknowledgement stating CUSD schools and properties are located on unceded ancestral homeland of the Ramaytush Ohlone peoples, the original inhabitants of the San Francisco Peninsula. By adopting this proclamation then, the CUSD Governing Board authorized and encouraged staff to acknowledge and build upon our relationship with the Ramaytush Ohlone to plan ways we can teach our children and our community about the lives and accomplishments of local Indigenous people. Finally, in adopting this revised proclamation in 2021, the CUSD Governing Board supported the use of curricula, installation of land acknowledgment plaques, and display of banners at CUSD school sites in November every year to help students understand the importance of Native American Heritage Month.

FISCAL ANALYSIS

There is no financial impact to the General Fund.

RECOMMENDATION

Adopt Proclamation Endorsing November as National Native American Heritage Month.

**CABRILLO UNIFIED SCHOOL DISTRICT
HALF MOON BAY, CALIFORNIA**

PROCLAMATION

*National Native American Heritage Month
November 2023*

WHEREAS, National Native American Heritage Month recognizes the lives and accomplishments of the original inhabitants of what is now known as the United States; and

WHEREAS, Native Americans have made distinct and important contributions to California, the United States, and the rest of the world in many different ways; and

WHEREAS, today there are more than 100 federally recognized tribes in California, more than any other state in the nation; and

WHEREAS, the United States Bureau of the Census determined in 2010 that there were over 720,000 individuals in the State of California of Native American descent, making it the largest Native American population in the 50 states; and

WHEREAS, Americans of all ages recognize the outstanding achievements and contributions of this nation's original inhabitants and their descendants; and

WHEREAS, at the time of first European contact, the San Francisco and Monterey Bay areas were the home to over fifty Native tribes, each with its own territories; and

WHEREAS, today the independent tribes of the San Francisco Peninsula are known collectively as the Ramaytush Ohlone people; and

WHEREAS, the ancestral past of the Ramaytush Ohlone people spans ten thousand years, reaching back to the Ice Age and predating European contact that happened just a few hundred years ago; and

WHEREAS, Cabrillo Unified School District and the Coastside community recognize the importance of understanding the history of this area, particularly with regard to the Ramaytush Ohlone people who lived here first;

NOW, THEREFORE, BE IT PROCLAIMED that the Cabrillo Unified School District Governing Board recognizes November as National Native American Heritage Month; and

FURTHERMORE, BE IT PROCLAIMED that the Cabrillo Unified School District Governing Board acknowledges CUSD schools and properties are located on the unceded ancestral homeland of the Ramaytush Ohlone peoples who are the original inhabitants of the San Francisco Peninsula; and

FURTHERMORE, BE IT PROCLAIMED that the Cabrillo Unified School District Governing Board hereby authorizes and encourages staff to build upon our relationship with the Ramaytush Ohlone to plan and develop ways that we can teach our children and our community about the lives and accomplishments of local Indigenous people; and

FURTHERMORE, BE IT PROCLAIMED that the Cabrillo Unified School District Governing Board hereby supports the use of curricula and display of banners at CUSD school sites in November every year to help students understand the importance of Native American Heritage Month.

PASSED AND ADOPTED by the Governing Board of the Cabrillo Unified School District on the 12th day of October, 2023, by the following vote:

Mary Beth Alexander:	_____ Aye	_____ No	_____ Abstain	_____ Absent
Lizet Cortes:	_____ Aye	_____ No	_____ Abstain	_____ Absent
Carmen Daniel:	_____ Aye	_____ No	_____ Abstain	_____ Absent
Kimberly Hines:	_____ Aye	_____ No	_____ Abstain	_____ Absent
Sophia Layne:	_____ Aye	_____ No	_____ Abstain	_____ Absent

Certified by:

 Carmen Daniel
 Clerk to the Governing Board
 Cabrillo Unified School District

Attest by:

 Sean McPhetridge, Ed.D.
 Secretary to the Governing Board
 Cabrillo Unified School District



CABRILLO UNIFIED SCHOOL DISTRICT

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SUPERINTENDENT

Sean McPhetridge, Ed.D.

GOVERNING BOARD

Mary Beth Alexander
Lizet Cortes
Carmen Daniel
Kimberly Hines
Sophia Layne

MEMORANDUM

MEETING DATE: October 12, 2023
TO: Members of the Governing Board
FROM: Bianca Forrester, M.A.Ed., Director of Personnel and Pupil Services
James Barnes, Coordinator of Student Services and Special Projects
CATEGORY: Consent/Action
ITEM TITLE: Approval of Field Trip for Half Moon Bay High Cross Country Team to Mt. SAC (San Antonio College) Invitational in Walnut, California, October 19-22, 2023

BACKGROUND INFORMATION

Board Policy 6153 allows the Governing Board to permit students to participate in field trips.

Paul Farnsworth, coach of the Half Moon Bay High School Cross Country team, is requesting that the Governing Board approve a field trip to Walnut, California, on October 19 - 22, 2023, for the Cross Country team to participate in the Mt. SAC (San Antonio College) Cross Country Invitational. Approximately 30 students will be chaperoned by a minimum of two certificated staff members and approximately 3 additional adults. The group will travel from Half Moon Bay to Walnut by a Storer Transportation (SPAB) certified bus. They will be staying at Best Western Plus Meridian Inn & Suites, 720 The City Dr. S., Orange, CA 92868, (714) 740-2700.

FISCAL ANALYSIS

This field trip is funded by Cross Country Team funds.

RECOMMENDATION

Approve as submitted.



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MEMORANDUM

MEETING DATE: October 12, 2023
TO: Members of the Governing Board
FROM: Leticia Bhatia, Ed.D., Deputy Superintendent of Educational Services
Andrew Boysen, Principal, Half Moon Bay High School
Pat Olson, Teacher, Half Moon Bay High School
CATEGORY: Consent/Action
ITEM TITLE: Adoption of Sexual Education Curriculum for 2023-24 School Year: Planned Parenthood

BACKGROUND INFORMATION

Our ninth grade Life Skills class has a sexual health and HIV/AIDS unit as is required by the [California Department of Education](#). Our Social Studies Department has previously received professional development on the Planned Parenthood sexual health curriculum from San Mateo County Office of Education who recommends the units of study. For this reason, our 9th grade Life Skills class has integrated the Planned Parenthood lessons a unit to support the required sexual health curriculum. The formal adoption of our Planned Parenthood curriculum will serve all 9th grade students, approximately 250 students. This adoption will support our *Local Control Accountability Plan LCAP: Goal 1: "Student Achievement: Academic and Social-Emotional"* and *Half Moon Bay High School's Single Plan for Student Achievement (SPSA) Goal 4: "Create a stronger school climate that engages students and fosters a sense of belonging, connectedness, safety, and positivity."* Students will be assessed during the unit to check for understanding. Results are captured for teachers to analyze.

FISCAL ANALYSIS

The cost of the adoption for the 2023-24 school year is as follows:

\$1,552 per academic year for all 9th grade students to be paid with Lottery Funding

RECOMMENDATION

Staff recommends that the CUSD Governing Board approve the [Planned Parenthood's Comprehensive Sexual Education](#) course for implementation beginning the 2023-2024 school year.



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GOVERNING BOARD

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MEMORANDUM

MEETING DATE: October 12, 2023
TO: Members of the Governing Board
FROM: Bianca Forrester, M.A.Ed., Director of Personnel and Pupil Services
CATEGORY: Consent/Action
ITEM TITLE: Approval of the Certificated Personnel Report

BACKGROUND INFORMATION

The following personnel items are submitted for your ratification/approval.

1. OFFERS OF PROBATIONARY EMPLOYMENT FOR THE 2023-24 SCHOOL YEAR

Olivia Jantunen, Elementary Teacher, Hatch Elementary School, effective September 1, 2023.

Ralph Wigginton, Industrial Technology Teacher, Half Moon Bay High School, effective August 14, 2023.

2. CHANGE IN ASSIGNMENT

Paul Farnsworth, Education Specialist Mild/Moderate, Half Moon Bay High School, formerly Elementary Teacher, El Granada Elementary School, effective August 14, 2023.

FISCAL ANALYSIS

The financial impact is included in the budget.

RECOMMENDATION

Approve as submitted.



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MEMORANDUM

MEETING DATE: October 12, 2023
TO: Members of the Governing Board
FROM: Bianca Forrester, M.A.Ed., Director of Personnel and Pupil Services
CATEGORY: Consent/Action
ITEM TITLE: Approval of the Classified Personnel Report

BACKGROUND INFORMATION

The following personnel items are submitted for your ratification/approval.

1. OFFER OF EMPLOYMENT FOR 2023-24 SCHOOL YEAR

Angelica Sencion, Clerical Assistant II, Hatch Elementary School, effective September 11, 2023.

2. RESIGNATION

Sarah Ahern, Campus Security Assistant, Cunha Intermediate School, effective September 29, 2023.

FISCAL ANALYSIS

The financial impact is included in the budget.

RECOMMENDATION

Approve as submitted.



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MEMORANDUM

MEETING DATE: October 12, 2023
TO: Members of the Governing Board
FROM: Bianca Forrester, M.A.Ed., Director of Personnel and Pupil Services
CATEGORY: Consent/Action
ITEM TITLE: Approval of Variable Term Waiver for Basic Skills Requirement

BACKGROUND INFORMATION

The California Commission on Teacher Credentialing requires that any enforcement of a Basic Skills Requirement Waiver for teachers must be approved as an action item by the Governing Board.

Silvia Moreno Garcia, Kindergarten Immersion Teacher at Hatch Elementary School, is in the process of completing the requirements necessary to obtain Basic Skills competency. She is scheduling appointments for the remainder of these requirements and anticipates completion by the end of the 2023-24 school year.

FISCAL ANALYSIS

There is no financial impact to the General Fund.

RECOMMENDATION

Staff recommend Governing Board approval of the Variable Term Waiver for Basic Skills Requirement.



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MEMORANDUM

MEETING DATE: October 12, 2023
TO: Members of the Governing Board
FROM: J Jesús Contreras, Ed.D., Deputy Superintendent of Business Services
CATEGORY: Consent/Action
ITEM TITLE: Approval of Donations to Cabrillo Unified School District

BACKGROUND INFORMATION

The Governing Board routinely reviews the monthly donation reports.

REPORT/PROPOSAL

Pursuant to Governing Board Policy 3290, the Governing Board is to accept donations on behalf of the district or any school in the district.

FISCAL ANALYSIS

There is no financial impact to the General Fund.

RECOMMENDATION

Approve as submitted.

**October 12, 2023 Board Meeting
Summary Site Donations**

Site	Items	Donor	Amount	Site Total Donations
HMBHS	Money for Band Club	William J. Barton	\$300	
HMBHS	Money for Band Club	Anton W. Loof & beth A. Chambers-Loof	\$300	
HMBHS	Money for Band Club	Joy Bazon Dardenelle & Shawn Dardenelle	\$300	
HMBHS	Money for Band Club	Jennifer Veilleux	\$100	
HMBHS	Money for Band Club	Gerald F. Meyers & Claire A. Meyers	\$300	
				\$1,300



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MEMORANDUM

MEETING DATE: October 12, 2023
TO: Members of the Governing Board
FROM: J Jesús Contreras, Ed.D., Deputy Superintendent of Business Services
CATEGORY: Consent/Action
ITEM TITLE: Approval of Warrant Register Report Processed from September 1, 2023 – September 31, 2023

BACKGROUND INFORMATION

In alignment with Education Code 52631, Cabrillo USD presents all payments from the funds of the CUSD on forms prescribed by the San Mateo County Superintendent of Schools (Financial 2000). Staff hereby presents to the CUSD Board the warrants processed from September 1, 2023 – September 31, 2023.

FISCAL ANALYSIS

The register of warrants processed by the CUSD indicates all CUSD financial activity.

RECOMMENDATION

Approve as submitted.

ACCOUNTS PAYABLE WARRANT/EFT REPORT

Report Cover Sheet

General Settings

Report Name
Printed
District
Logon
Fiscal Year

ACCOUNTS PAYABLE WARRANT/EFT REPORT
10/3/2023 3:47:53 PM
41
MarshJ
2024

Options

Report Title

WARRANT REGISTER 090123-093023

Sorting

Sort By

Warrant/EFT#

Filters

Payment Type
Form of Payment
From Date Paid
To Date Paid
Year
District

District
ALL
09/01/2023
09/30/2023
2024
41

SAN MATEO COUNTY OFFICE OF EDUCATION
ACCOUNTS PAYABLE WARRANT/EFT REPORT
Warrant/EFT# From: W-879239 Warrant/EFT# To: W-885595

WARRANT REGISTER 090123-093023

41 Cabrillo Unified School District

Fiscal Year: 2024

Warrant/EFT	Vendor	Date	Amount	Reference	Payment	Fu Rs	Y Goal	Func	Obj	Sch Mgmt	Invoice #
W-879239	008938-02 AMAZON CAPITAL S	09/05/2023	9,398.79	PO240229-001	316.94	01-2600-0-0000-2490-4300-000					1VNJ-9QLQ-G697
			9,398.79	PO240084-002	558.60	01-0000-0-0000-2421-4300-790					1YHX-LKVJ-G41P
			9,398.79	PO240252-001	8,745.45	01-2600-0-0000-2490-4300-000					17NN-GGPC-GFGF
			9,398.79	PO240247-001	360.76	01-2600-0-0000-2490-4300-000					1PXR-KLMN-G7CW
			9,398.79	PO240132-001	144.36	01-8150-0-0000-8110-4300-780					1WNL-7XK1-G4WG
			9,398.79	PO240272-001	281.06	01-2600-0-0000-2490-4300-000					1J4Y-W61M-GFNL
			9,398.79	PO240081-002	244.64	01-0000-0-0000-7300-4300-750					1LGJ-FVDL-GR7T
			9,398.79	CM240002-001	(1,777.34)	01-0000-0-0000-2421-4300-790					1TXV-Q4WM-GKTQ
			9,398.79	PO240256-001	115.00	01-2600-0-0000-2490-4300-000					1TXV-Q4WM-GM9V
			9,398.79	PO240278-001	409.32	01-6010-0-1110-4000-4300-101					1R47-QDND-GRRL
W-879240	009405-01 ANTONIO, ERIC	09/05/2023	334.57	TC240005-001	334.57	01-0000-0-0000-2140-5200-790					JUN23-AUG23 MILE
W-879241	000719-02 GRAINGER INC.	09/05/2023	184.54	PO240336-001	184.54	01-8150-0-0000-8110-4300-780					9817101745
W-879242	010734-01 LYNNE, STIG	09/05/2023	216.81	TC240006-001	216.81	01-0000-0-0000-2140-5200-790					AUG23 MILEAGE
W-879243	011989-01 SHRED WORKS INC.	09/05/2023	90.00	PO240329-001	45.00	01-0000-0-0000-7300-5800-720					42342
			90.00	PO240329-002	45.00	01-0000-0-0000-7300-5800-720					43461
W-879244	011833-01 VESELIZA, RINALD	09/05/2023	125.76	TC240008-001	125.76	21-9711-0-9006-8520-5200-000					JUL23-AUG23 MILE
W-879245	008938-02 AMAZON CAPITAL S	09/05/2023	583.00	PO240257-001	574.20	12-6053-0-0001-1000-4300-000					13HQ-4LX7-GPRQ
			583.00	PO240086-002	8.80	01-2600-0-1110-4000-4300-105					1NML-13MQ-GLHL
W-879246	011814-01 BROOKWOOD PROGRA	09/05/2023	3,507.50	PV240048-001	3,507.50	40-9012-0-0000-8500-5800-000					3950-24
W-879247	011933-01 CARY, NICHOLAS	09/05/2023	195.85	TC240004-001	195.85	01-0000-0-0000-2140-5200-790					AUG23 MILEAGE
W-879248	006293-01 MACMILLAN HOLDIN	09/05/2023	26,789.23	PV240046-001	5,971.88	01-6300-0-1110-1000-4100-740					2966442X
			26,789.23	PV240047-001	20,817.35	01-6300-0-1110-1000-4100-740					29537940

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W-879249	011597-01 MARIA EUGENIA YO	09/05/2023	212.48	TC240007-001	212.48	01-0700-0-1460-3140-5200-000					JUN23-AUG23 MILE
W-879250	000749-01 SEGURA, ROSALVA	09/05/2023	564.38	TC240003-001	282.19	01-2600-0-0000-2140-5200-000					09/22-12/22 MIL
			564.38	TC240003-001	282.19	12-6105-0-0001-1000-5200-100					09/22-12/22 MIL
W-879251	009413-02 SOUTHERN COUNTIE	09/05/2023	1,603.81	PO240056-003	964.46	01-9723-0-0000-3600-4300-788					327657
			1,603.81	PO240056-004	639.35	01-9723-0-0000-3600-4300-788					327862
W-879815	011909-01 ARCADIO'S PRODUC	09/07/2023	451.80	PO240193-002	177.90	13-5466-0-0000-3700-4710-331					260614
			451.80	PO240193-003	96.00	13-5466-0-0000-3700-4710-331					259337
			451.80	PO240193-004	177.90	13-5466-0-0000-3700-4710-331					259338
W-879816	008911-01 DAVID'S BAGELS	09/07/2023	198.00	PO240191-001	66.00	13-5310-0-0000-3700-4712-331					38971
			198.00	PO240191-002	66.00	13-5310-0-0000-3700-4712-331					38965
			198.00	PO240191-003	66.00	13-5310-0-0000-3700-4712-331					38944
W-879817	005163-01 SYSCO FOOD SERVI	09/07/2023	717.53	PO240183-004	717.53	13-5310-0-0000-3700-4712-211					550982870
W-879818	009571-01 GOLD STAR FOODS	09/07/2023	761.95	PO240188-007	48.07	13-5310-0-0000-3700-4300-331					6426846
			761.95	PO240188-007	13.70	13-5310-0-0000-3700-4711-331					6426846
			761.95	PO240188-007	622.18	13-5310-0-0000-3700-4710-331					6426846
			761.95	PO240188-007	78.00	13-5310-0-0000-3700-4712-331					6426846
W-879819	005163-01 SYSCO FOOD SERVI	09/07/2023	1,567.62	PO240183-003	289.25	13-5310-0-0000-3700-4712-331					550982869
			1,567.62	PO240183-003	185.86	13-5310-0-0000-3700-4710-331					550982869
			1,567.62	PO240183-003	1,092.51	13-5310-0-0000-3700-4790-331					550982869
W-879820	010760-01 THE LUNCH MASTER	09/07/2023	27,053.75	PO240192-005	312.50	13-5310-0-0000-3700-4710-211					CUPH083123
			27,053.75	PO240192-002	6,300.00	13-5310-0-0000-3700-4710-101					CUEG083123
			27,053.75	PO240192-003	3,157.50	13-5310-0-0000-3700-4710-103					CUFV083123

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			27,053.75	PO240192-006	1,132.50	13-5310-0-0000-3700-4710-107					CUKM083123
			27,053.75	PO240192-004	5,636.25	13-5310-0-0000-3700-4710-211					CUMC083123
			27,053.75	PO240192-001	10,515.00	13-5310-0-0000-3700-4710-105					CUAH083123
W-880720	006807-01 GRAPHICWORKS	09/12/2023	924.38	PV240049-001	369.76	01-0000-0-0000-7150-4300-710					05-15915
			924.38	PV240049-001	277.31	01-0101-0-1310-1000-4300-101					05-15915
			924.38	PV240049-001	277.31	01-0211-0-1210-1000-4300-211					05-15915
W-880721	011947-01 HANA L. HANSON	09/12/2023	229.69	PV240054-001	229.69	01-7010-0-3800-1000-4300-331					REIMB. 081623
W-880722	011905-01 LESLYE VALENCIA	09/12/2023	118.16	TC240009-001	118.16	01-6010-0-1110-4000-5200-101					AUG23 MILEAGE
W-880723	010719-01 TRANSACT COMMUNI	09/12/2023	3,650.00	PO240296-001	3,650.00	01-0000-0-0000-7150-5800-710					2023-23208
W-880724	011201-01 VALLEY SPEECH LA	09/12/2023	4,236.31	PO240322-001	4,236.31	01-0111-0-1110-1000-4300-000-406					15281
W-880725	012059-01 PG&E	09/12/2023	11,136.31	PV240053-001	11,136.31	21-9711-0-9647-8520-5800-105					122503040
W-880726	007121-01 TEACHER CREATED	09/12/2023	1,909.97	PO240012-001	1,909.97	01-4203-0-1110-1000-4100-740					INV35644
W-880727	007869-01 ART IN ACTION	09/12/2023	21,160.82	PO240004-001	5,062.46	01-0111-0-1110-1000-4300-740-204					1254
			21,160.82	PO240003-001	1,534.02	01-0111-0-1110-1000-4300-740-204					1199
			21,160.82	PO240005-001	6,255.15	01-0111-0-1110-1000-4300-740-204					1269
			21,160.82	PO240244-001	8,309.19	01-0111-0-1110-1000-4300-740-204					1265
W-880728	011351-01 LAYNE, SOPHIA	09/12/2023	750.00	PO240298-001	750.00	01-0000-0-0000-7110-5200-710					080923 REIMB.
W-880729	005325-01 CALIF SCHOOL BOA	09/12/2023	18,378.00	PO240295-001	6,140.00	01-0000-0-0000-7150-5300-710					INV-65851-J1P1V3
			18,378.00	PO240295-002	12,238.00	01-0000-0-0000-7150-5300-710					INV-66823-K7G1N6
W-880730	009346-01 U S BANK CORP PA	09/12/2023	6,864.44	PV240050-001	2,450.00	01-6266-0-1110-1000-5200-331					4246 0446 2279 1
			6,864.44	PV240051-001	30.00	01-0111-0-1110-1000-4300-000-406					4246 0446 2279 1
			6,864.44	PV240052-001	1,839.46	01-6266-0-1110-1000-4300-740					4246 0446 2279 1

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			6,864.44	PV240055-001	12.20	01-7010-0-3800-1000-4300-331					4246 0446 6404 9
			6,864.44	PV240056-001	121.01	01-7010-0-3800-1000-4300-331					4246 0446 6404 9
			6,864.44	PV240057-001	4.96	01-7010-0-3800-1000-4300-331					4246 0446 6404 9
			6,864.44	PV240058-001	47.35	01-7010-0-3800-1000-4300-331					4246 0446 6404 9
			6,864.44	PV240059-001	36.19	01-7010-0-3800-1000-4300-331					4246 0446 6404 9
			6,864.44	PV240060-001	841.01	01-7010-0-3800-1000-4300-331					4246 0446 6404 9
			6,864.44	PV240061-001	50.05	01-7010-0-3800-1000-4300-331					4246 0446 6404 9
			6,864.44	PV240062-001	19.56	01-7010-0-3800-1000-4300-331					4246 0446 6404 9
			6,864.44	PV240063-001	9.83	01-7010-0-3800-1000-4300-331					4246 0446 6404 9
			6,864.44	PV240065-001	18.78	01-7010-0-3800-1000-4300-331					4246 0446 6404 9
			6,864.44	PV240066-001	7.11	01-7010-0-3800-1000-4300-331					4246 0446 6404 9
			6,864.44	PV240067-001	108.72	01-7010-0-3800-1000-4300-331					4246 0446 6404 9
			6,864.44	PV240068-001	429.62	01-7010-0-3800-1000-4300-331					4246 0446 6404 9
			6,864.44	PV240069-001	418.94	01-7010-0-3800-1000-4300-331					4246 0446 6404 9
			6,864.44	PV240072-001	89.96	01-7010-0-3800-1000-4300-331					4246 0446 6404 9
			6,864.44	PV240076-001	120.00	01-7010-0-3800-1000-4300-331					4246 0446 6404 9
			6,864.44	PV240078-001	181.67	01-7010-0-3800-1000-4300-331					4246 0446 6404 9
			6,864.44	CM240003-001	(47.35)	01-7010-0-3800-1000-4300-331					4246 0446 6404 9
			6,864.44	PV240079-001	19.73	01-7010-0-3800-1000-4300-331					4246 0446 6404 9
			6,864.44	PV240080-001	11.10	01-7010-0-3800-1000-4300-331					4246 0446 6404 9
			6,864.44	PV240081-001	44.54	01-7010-0-3800-1000-4300-331					4246 0446 6404 9
W-880731	012042-01 BIOZONE CORPORAT	09/12/2023	29,308.57	PO240011-001	29,308.57	01-6300-0-1110-1000-4100-740					INV-12869

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W-880732	011044-01 CENTRAL COAST SE	09/12/2023	1,280.00	PV240082-001	1,280.00	01-9335-0-1110-4200-5800-331					DUES-5109
W-880733	012060-01 SVSOA	09/12/2023	5,032.00	PV240084-001	2,290.00	01-9335-0-1110-4200-5800-331					FB-23167
			5,032.00	PV240085-001	2,742.00	01-9335-0-1110-4200-5800-331					VB-23110
W-880734	007426-01 BOYS & GIRLS CLU	09/12/2023	1,348.12	PV240086-001	368.12	01-8150-0-0000-8110-5603-780					BGCC2023143
			1,348.12	PV240087-001	560.00	01-8150-0-0000-8110-5603-780					BGCC2023155
			1,348.12	PV240088-001	420.00	01-8150-0-0000-8110-5603-780					BGCC2023156
W-880735	000061-01 DANNIS WOLIVER K	09/12/2023	14,799.04	PV240089-001	850.00	21-9711-0-9632-8520-5800-000					285219
			14,799.04	PV240090-001	767.00	01-0000-0-0000-7400-5810-750					JULY 2023-1675
			14,799.04	PV240090-001	560.50	01-0000-0-0000-7111-5810-750					JULY 2023-1675
			14,799.04	PV240090-001	1,297.04	01-0000-0-0000-7112-5810-750					JULY 2023-1675
			14,799.04	PV240090-001	1,172.50	40-9012-0-0000-8500-5810-000					JULY 2023-1675
			14,799.04	PV240090-001	10,152.00	21-9711-0-9006-8500-5810-000					JULY 2023-1675
W-880736	012011-01 SMCSIG-HEALTH CA	09/12/2023	327,188.63	PV240091-001	22,133.73	01-0000-0-0000-0000-9553-000					SEPT 2023
			327,188.63	PV240091-001	305,054.90	01-0000-0-0000-0000-9564-000					SEPT 2023
W-880737	012060-01 SVSOA	09/12/2023	557.00	PV240083-001	557.00	01-9335-0-1110-4200-5800-331					VB-23135
W-880738	009571-01 GOLD STAR FOODS	09/12/2023	79.80	PV240093-001	79.80	13-5310-0-0000-3700-4300-770					6356294
W-880739	004981-01 STRAW HAT PIZZA	09/12/2023	419.70	PO240186-001	419.70	13-5310-0-0000-3700-4710-331					38458
W-880740	009624-01 HEARTLAND SCHOOL	09/12/2023	9,790.19	PO240263-001	3,171.19	13-7028-0-0000-3700-4400-770					2271037
			9,790.19	PO240189-001	945.58	13-5310-0-0000-3700-5602-331					HSSREC028431
			9,790.19	PO240189-001	945.57	13-5310-0-0000-3700-5602-211					HSSREC028431
			9,790.19	PO240189-001	945.57	13-5310-0-0000-3700-5602-101					HSSREC028431
			9,790.19	PO240189-001	945.57	13-5310-0-0000-3700-5602-103					HSSREC028431

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			9,790.19	PO240189-001	945.57	13-5310-0-0000-3700-5602-105					HSSREC028431
			9,790.19	PO240189-001	945.57	13-5310-0-0000-3700-5602-770					HSSREC028431
			9,790.19	PO240189-001	945.57	13-5310-0-0000-3700-5602-107					HSSREC028431
W-880741	005163-01 SYSCO FOOD SERVI	09/12/2023	1,060.64	PO240183-005	793.43	13-5310-0-0000-3700-4712-331					550999924
			1,060.64	PO240183-005	267.21	13-5310-0-0000-3700-4710-331					550999924
W-880742	008058-04 AT&T	09/12/2023	1,782.11	PV240102-001	26.96	01-0000-0-0000-2100-5901-740					JULY 2023
			1,782.11	PV240102-001	154.88	01-0000-0-0000-2421-5902-790					JULY 2023
			1,782.11	PV240102-001	52.89	01-0000-0-0000-8205-5901-103					JULY 2023
			1,782.11	PV240102-001	80.88	01-0000-0-0000-8205-5901-105					JULY 2023
			1,782.11	PV240102-001	931.37	01-0000-0-0000-8205-5901-211					JULY 2023
			1,782.11	PV240102-001	25.41	01-0000-0-0000-8205-5901-331					JULY 2023
			1,782.11	PV240102-001	455.84	01-0000-0-0000-8205-5901-720					JULY 2023
			1,782.11	PV240102-001	26.94	01-0000-0-1455-2420-5901-331					JULY 2023
			1,782.11	PV240102-001	26.94	13-5310-0-0000-3700-5901-103					JULY 2023
W-880743	011909-01 ARCADIO'S PRODUC	09/12/2023	201.90	PO240193-005	201.90	13-5466-0-0000-3700-4710-331					00261876
W-880744	008058-04 AT&T	09/12/2023	2,678.19	PV240108-001	2,678.19	01-0000-0-0000-8205-5901-720					9391000531
W-880745	008911-01 DAVID'S BAGELS	09/12/2023	55.00	PO240191-004	55.00	13-5310-0-0000-3700-4712-331					39007
W-880746	009663-01 ATKINSON ANDELSON	09/12/2023	207.20	PV240107-001	207.20	01-0000-0-0000-2100-5810-730					688825
W-880747	009536-01 SKYVIEW TREE SER	09/12/2023	46,700.00	PV240111-001	46,700.00	21-9711-0-9610-8520-5603-107					21
W-881414	004634-02 ACSA	09/14/2023	2,011.68	PO240265-001	2,011.68	01-0000-0-0000-7150-5300-710					142678
W-881415	011810-01 ANDRADE, ITALI	09/14/2023	37.40	TC240012-001	37.40	01-6500-0-5750-1190-5200-730					AUG23 MILEAGE
W-881416	011898-02 APPROACH LLC	09/14/2023	4,216.00	PO240082-003	4,216.00	11-6391-0-4110-2700-5100-561					4112

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W-881417	007418-01 BARNES, JAMES	09/14/2023	269.73	PO240352-001	269.73	01-0000-0-0000-7400-4300-750					091123 REIMB.
W-881418	003141-02 BLICK ART MATERI	09/14/2023	2,078.13	CL230167-005	2,078.13	01-0111-0-1110-1000-4300-331-503					1278341
W-881419	009260-02 BRAIN POP	09/14/2023	8,528.00	PO240018-001	8,528.00	01-0111-0-1110-1000-4300-740-201					US427049
W-881420	010866-01 FELTS, BRYAN	09/14/2023	184.06	TC240013-001	184.06	01-9538-0-6001-1000-5200-000					AUG23 MILEAGE
W-881421	009505-01 GOLDBERG, STEVEN	09/14/2023	40.00	PV240101-001	40.00	01-0000-0-0000-7300-4300-750					080923 REIMB.
W-881422	011116-02 HEARING CONSERVA	09/14/2023	4,928.16	PO240364-001	2,092.60	01-0700-0-0000-3900-5800-760					1692
			4,928.16	PO240364-002	2,835.56	01-0700-0-0000-3900-5800-760					1685
W-881423	000367-02 JOSTENS	09/14/2023	383.03	PV240094-001	160.78	01-0420-0-3350-1000-4300-420					31649055
			383.03	PV240095-001	222.25	01-0420-0-3350-1000-4300-420					31673939
W-881424	005398-01 MOBILE MODULAR M	09/14/2023	2,871.00	PO240205-001	957.00	25-9010-0-9100-8700-5600-331					2439388
			2,871.00	PO240205-002	957.00	25-9010-0-9100-8700-5600-331					2451033
			2,871.00	PV240112-001	957.00	25-9010-0-9100-8700-5600-331					2428149
W-881425	000341-02 MTA PARTS INC.	09/14/2023	27.87	PO240068-001	27.87	01-9723-0-0000-3600-4300-788					264648
W-881426	011178-01 PAULO'S AUTO CAR	09/14/2023	165.94	PO240136-001	165.94	01-8150-0-0000-8110-5603-780					71061
W-881427	007570-01 PENINSULA BACKFL	09/14/2023	1,365.00	PO240109-001	1,365.00	01-8150-0-0000-8110-5603-780					8232023
W-881428	012004-01 RAINBOW BOOK COM	09/14/2023	1,002.16	PV240109-001	1,002.16	01-0111-0-1110-1000-4200-740-201					234190
W-881429	011073-01 REED, JESSICA	09/14/2023	62.88	TC240010-001	62.88	01-6500-0-5001-2100-5200-730					AUG23 MILEAGE
W-881430	000105-03 REPUBLIC SERVICE	09/14/2023	4,941.61	PO240173-004	559.97	01-0000-0-0000-8205-5504-211					0925-001659911
			4,941.61	PO240173-005	475.30	01-0000-0-0000-8205-5504-331					0925-001659883
			4,941.61	PO240201-002	1,266.62	01-0000-0-0000-8205-5504-107					0925-001659886
			4,941.61	PO240173-001	457.70	01-0000-0-0000-8205-5504-331					0925-001664018
			4,941.61	PO240173-002	457.70	01-0000-0-0000-8205-5504-211					0925-001664046

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Warrant/EFT	Vendor	Date	Amount	Reference	Payment	Fu Rs	Y Goal	Func	Obj	Sch Mgmt	Invoice #
			4,941.61	PO240173-003	457.70	01-0000-0-0000-8205-5504-105					0925-001664181
			4,941.61	PO240201-001	1,266.62	01-0000-0-0000-8205-5504-107					0925-001664021
W-881431	009413-02 SOUTHERN COUNTIE	09/14/2023	2,230.42	PO240056-005	2,230.42	01-9723-0-0000-3600-4300-788					328206
W-881432	009623-01 STEVEN MELO INC	09/14/2023	2,000.00	PV240092-001	2,000.00	01-8150-0-0000-8110-5603-780					604402
W-881433	005903-01 ACCREDITING COMM	09/14/2023	1,190.00	PO240351-001	1,190.00	01-0000-0-0000-7300-5800-720					1318611
W-881434	008758-01 AMERICAN PORTABL	09/14/2023	509.64	PV240096-001	127.41	01-8150-0-0000-8110-5603-780					92658
			509.64	PV240100-001	127.41	01-8150-0-0000-8110-5603-780					94702
			509.64	PO240067-002	127.41	01-8150-0-0000-8110-5603-780					98831
			509.64	PO240067-001	127.41	01-8150-0-0000-8110-5603-780					96781
W-881435	011523-01 CAL-STEAM	09/14/2023	9,507.52	PV240104-001	3,996.62	01-8150-0-0000-8110-4300-780					4500273-1
			9,507.52	PV240105-001	284.55	01-8150-0-0000-8110-4300-780					4490760
			9,507.52	PV240106-001	5,226.35	01-8150-0-0000-8110-4300-780					4500273
W-881436	005664-02 CDW GOVERNMENT	09/14/2023	10,697.96	PO240306-001	10,697.96	01-0000-0-0000-2421-4300-790					LM75258
W-881437	009353-01 COASTSIDE PRINTE	09/14/2023	831.25	PV240103-001	831.25	01-0111-0-1110-2490-4300-211-107					3531
W-881438	000388-01 HILL'S POOL SERV	09/14/2023	5,077.49	PO240119-001	5,077.49	01-8150-0-0000-8110-5603-780					249113-1
W-881439	011601-01 HMB SMOG	09/14/2023	588.91	PO240155-001	403.91	01-9723-0-0000-3600-5603-788					4985
			588.91	PO240159-002	85.00	01-9723-0-0000-3600-5603-788					4478
			588.91	PO240159-003	100.00	01-9723-0-0000-3600-5603-788					4460
W-881440	009642-01 JET MULCH INC	09/14/2023	31,726.49	PO240285-001	31,726.49	01-8150-0-0000-8110-4300-780					22330-OL
W-881441	011713-01 LIMINEX, INC.	09/14/2023	26,320.00	PO240037-001	26,320.00	01-0000-0-0000-2421-4300-790					INV-104021
W-881442	009231-02 MIZKAN AMERICA I	09/14/2023	388.18	PO240087-001	388.18	01-0000-0-0000-8220-4300-785					000033705
W-881443	011171-01 ON POINT LANGUAG	09/14/2023	1,041.20	PO240349-001	631.20	01-0111-0-4760-2495-5800-740-403					08-2023

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			1,041.20	PO240349-002	410.00	01-0111-0-4760-2495-5800-740-403		06-2023
W-881444	009508-01 RESOURCE SOLUTIO	09/14/2023	26,374.11	PO240100-001	511.88	01-8150-0-0000-8110-4300-780		28538
			26,374.11	PO240100-002	12,593.05	01-8150-0-0000-8110-4300-780		28499
			26,374.11	PO240100-003	1,749.34	01-8150-0-0000-8110-4300-780		28073
			26,374.11	PO240100-004	976.17	01-8150-0-0000-8110-4300-780		28169
			26,374.11	PO240100-005	345.63	01-8150-0-0000-8110-4300-780		27676
			26,374.11	PO240100-006	10,634.44	01-8150-0-0000-8110-4300-780		28234
			26,374.11	PO240100-007	(436.40)	01-8150-0-0000-8110-4300-780		28234 - RETURN
W-881445	001352-01 RICE TRUCKING-SO	09/14/2023	721.88	PV240110-001	721.88	01-9547-0-1361-1000-4300-211		58667
W-881446	011160-01 SALCIDO, ASH	09/14/2023	38.84	TC240011-001	38.84	01-6500-0-5750-1190-5200-730		AUG23 MILEAGE
W-881447	011501-01 SAVVAS LEARNING	09/14/2023	3,922.98	PO240078-001	3,922.98	01-6300-0-1110-1000-4100-740		4027005003
W-881448	008861-02 SILVA, ELLEN	09/14/2023	500.00	PO240357-001	500.00	01-9549-0-1110-1000-4300-335		7180
W-881449	005897-01 TURF & INDUSTRIA	09/14/2023	3,256.85	PV240098-001	10.36	01-0000-0-0000-7300-4300-720		UI20980
			3,256.85	PV240099-001	3,246.49	01-0000-0-0000-8220-4300-785		RO31250
W-881450	012019-02 VANIR CONSTRUCTI	09/14/2023	50,700.00	PO240238-001	20,670.00	21-9711-0-9006-8520-5800-000		176458
			50,700.00	PO240238-002	30,030.00	21-9711-0-9006-8520-5800-000		176577
W-882592	009346-01 U S BANK CORP PA	09/19/2023	1,716.60	PV240075-001	197.84	01-9587-0-1302-1000-4300-331		4246 0446 6404 9
			1,716.60	PV240077-001	252.49	01-9587-0-1302-1000-4300-331		4246 0446 6404 9
			1,716.60	PV240073-001	415.03	01-9587-0-1302-1000-4300-331		4246 0446 6404 9
			1,716.60	PV240074-001	481.34	01-9587-0-1302-1000-4300-331		4246 0446 6404 9
			1,716.60	PV240071-001	62.80	01-9587-0-1302-1000-4300-331		4246 0446 6404 9
			1,716.60	PV240070-001	25.71	01-9587-0-1302-1000-4300-331		4246 0446 6404 9

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			1,716.60	PV240064-001	281.39	01-9587-0-1302-1000-4300-331	4246 0446 6404 9
W-882593	011589-01 A+ LIVESCAN SERV	09/19/2023	1,155.00	PO240227-002	1,155.00	01-0000-0-0000-7400-5800-750	16095A
W-882594	000295-01 ALBERTSONS SAF	09/19/2023	89.24	PO240195-001	89.24	13-5310-0-0000-3700-4712-331	145184-090723
W-882595	008079-01 ALVAREZ, ESTEFAN	09/19/2023	11.14	TC240014-001	11.14	01-0000-0-0000-7300-5200-720	091223 MILEAGE
W-882596	007504-02 CAMBRIDGE UNIVER	09/19/2023	6,577.60	PO240313-001	6,577.60	11-6391-0-4110-1000-4100-561	1410838484
W-882597	005664-02 CDW GOVERNMENT	09/19/2023	10,231.50	PO240304-001	10,231.50	01-0000-0-0000-2421-4300-790	ZR00391551
W-882598	011951-01 CESILIA GUTIERRE	09/19/2023	43.63	PV240117-001	43.63	01-3060-0-7110-2490-4300-745	091423 REIMB.
W-882599	008911-01 DAVID'S BAGELS	09/19/2023	55.00	PO240191-007	55.00	13-5310-0-0000-3700-4712-331	39058
W-882600	011998-01 EWELL EDUCATIONA	09/19/2023	309.00	PV240122-001	309.00	01-6387-0-1110-1000-5200-331	102-17221
W-882601	012063-01 FORTUNA UNION HI	09/19/2023	298.00	PV240118-001	298.00	01-6387-0-1110-1000-5200-331	HANA L. HANSON -
W-882602	006946-01 JUAREZ, ADRIANA	09/19/2023	18.21	PV240116-001	18.21	13-5310-0-0000-3700-4712-331	091423 REIMB.
W-882603	011547-01 LONGAKER, LISA	09/19/2023	259.68	PV240126-001	259.68	01-7339-0-6101-1000-5200-331	REIMB. 081423
W-882604	008957-01 NORTH COAST REGI	09/19/2023	240.00	PV240123-001	240.00	01-6387-0-1110-1000-5200-331	113137
W-882605	000105-04 REPUBLIC SERVICE	09/19/2023	818.56	PO240213-001	818.56	01-0000-0-0000-8205-5504-720	4227-000066418
W-882606	004981-01 STRAW HAT PIZZA	09/19/2023	503.64	PO240186-003	503.64	13-5310-0-0000-3700-4710-331	38461
W-882607	011833-01 VESELIZA, RINALD	09/19/2023	51.75	TC240015-001	51.75	21-9711-0-9006-8520-5200-000	081423-090723 MI
W-882608	002671-01 ANDREINI BROS IN	09/19/2023	1,425.00	PO240245-001	1,425.00	21-9711-0-9608-8520-5603-000	5963
W-882609	011427-01 COLBI TECHNOLOGI	09/19/2023	3,795.00	CL230162-001	2,070.00	21-9711-0-9006-8520-5800-000	9334
			3,795.00	PO240378-001	1,725.00	21-9711-0-9006-8520-5800-000	9758
W-882610	011715-01 EARTH SYSTEMS	09/19/2023	290.00	PV240114-001	290.00	21-9711-0-9636-8520-5800-331	842377
W-882611	009739-01 F.I.T. ENVIRONME	09/19/2023	16,428.00	PO240282-001	16,428.00	21-9711-0-9645-8520-5800-103	23-086
W-882612	012062-01 VERSICO ROOFING	09/19/2023	750.00	PV240113-001	750.00	21-9711-0-9650-8520-5800-211	270661/1196637

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W-882613	011427-01 COLBI TECHNOLOGI	09/19/2023	1,610.00	PO240378-002	1,610.00	21-9711-0-9006-8520-5800-000					9882
W-882614	012054-01 CORE WEST INC	09/19/2023	13,500.00	CL230163-001	13,500.00	21-9711-0-9645-8520-6200-103					001
W-882615	010763-01 QUATTROCCHI KWOK	09/19/2023	36,259.61	PO240236-001	2,142.08	21-9711-0-9640-8520-6210-101					24773
			36,259.61	PO240236-002	1,827.61	21-9711-0-9640-8520-6210-101					24904
			36,259.61	PO240231-001	21,100.00	21-9711-0-9654-8520-6210-101					24905
			36,259.61	PO240234-001	11,189.92	21-9711-0-9607-8520-6210-100					24907
W-882616	011744-01 STUDIO W ARCHITE	09/19/2023	246,534.07	PO240230-001	219,015.50	21-9711-0-9645-8520-6210-103					46741
			246,534.07	PO240230-002	26,589.32	21-9711-0-9645-8520-6210-103					46643
			246,534.07	PO240230-003	929.25	21-9711-0-9645-8520-6210-103					46742
W-882617	011909-01 ARCADIO'S PRODUC	09/19/2023	277.20	PO240193-006	277.20	13-5466-0-0000-3700-4710-331					263110
W-882618	008911-01 DAVID'S BAGELS	09/19/2023	132.00	PO240191-005	77.00	13-5310-0-0000-3700-4712-331					39031
			132.00	PO240191-006	55.00	13-5310-0-0000-3700-4712-331					39027
W-882619	006807-01 GRAPHICWORKS	09/19/2023	358.88	PV240115-001	179.44	21-9711-0-9645-8520-4300-103					05-15954
			358.88	PV240115-001	179.44	21-9711-0-9640-8520-4300-101					05-15954
W-882620	004981-01 STRAW HAT PIZZA	09/19/2023	461.67	PO240186-002	461.67	13-5310-0-0000-3700-4710-331					38460
W-882621	005163-01 SYSCO FOOD SERVI	09/19/2023	1,664.15	PO240183-008	1,664.15	13-5310-0-0000-3700-4712-211					650014358
W-882622	009571-01 GOLD STAR FOODS	09/19/2023	2,404.91	PO240188-008	198.16	13-5310-0-0000-3700-4711-331					6455043
			2,404.91	PO240188-008	401.60	13-5310-0-0000-3700-4710-331					6455043
			2,404.91	PO240188-008	179.42	13-5310-0-0000-3700-4712-331					6455043
			2,404.91	PO240188-009	270.47	13-5310-0-0000-3700-4710-331					6426867
			2,404.91	PO240188-009	173.92	13-5310-0-0000-3700-4712-331					6426867
			2,404.91	PO240188-009	164.84	13-5310-0-0000-3700-4790-331					6426867

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			2,404.91	PO240188-010	5.48	13-5310-0-0000-3700-4711-331					6455238
			2,404.91	PO240188-010	836.92	13-5310-0-0000-3700-4710-331					6455238
			2,404.91	PO240188-010	41.88	13-5310-0-0000-3700-4712-331					6455238
			2,404.91	PO240188-011	31.36	13-5310-0-0000-3700-4710-331					6474132
			2,404.91	PO240188-012	31.36	13-5310-0-0000-3700-4710-331					6474326
			2,404.91	PO240188-013	5.48	13-5310-0-0000-3700-4711-331					6482076
			2,404.91	PO240188-013	64.02	13-5310-0-0000-3700-4710-331					6482076
W-882623	005163-01 SYSCO FOOD SERVI	09/19/2023	859.88	PO240183-007	217.10	13-5310-0-0000-3700-4712-331					650014357
			859.88	PO240183-007	198.71	13-5310-0-0000-3700-4710-331					650014357
			859.88	PO240183-007	444.07	13-5310-0-0000-3700-4790-331					650014357
W-883202	008259-01 ACHIEVEKIDS	09/21/2023	21,340.50	PO240353-001	7,392.00	01-6500-0-5750-1180-5100-730					32250
			21,340.50	PO240353-001	103.00	01-6500-0-5750-1180-5867-730					32250
			21,340.50	PO240353-001	360.50	01-6500-0-5750-1180-5864-730					32250
			21,340.50	PO240353-001	582.00	01-6500-0-5750-1180-5861-730					32250
			21,340.50	PO240353-001	1,666.00	01-6500-0-5750-1180-5863-730					32250
			21,340.50	PO240353-001	438.00	01-6500-0-5750-1180-5800-730					32250
			21,340.50	PO240353-002	7,392.00	01-6500-0-5750-1180-5100-730					32164
			21,340.50	PO240353-002	206.00	01-6500-0-5750-1180-5867-730					32164
			21,340.50	PO240353-002	515.00	01-6500-0-5750-1180-5864-730					32164
			21,340.50	PO240353-002	582.00	01-6500-0-5750-1180-5861-730					32164
			21,340.50	PO240353-002	1,666.00	01-6500-0-5750-1180-5863-730					32164
			21,340.50	PO240353-002	438.00	01-6500-0-5750-1180-5800-730					32164

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W-883203	011963-01 AGEDNET.COM	09/21/2023	465.00	PV240125-001	465.00	01-6387-0-3800-1000-4300-331	53930
W-883204	000295-01 ALBERTSONS SAF	09/21/2023	926.32	PV240119-001	27.30	01-6266-0-1110-1000-4300-740	145184 - 090723
			926.32	PV240120-001	122.65	01-6266-0-1110-1000-4300-740	145184 - 090723
			926.32	PV240121-001	40.92	01-6266-0-1110-1000-4300-740	145184 - 090723
			926.32	PO240344-001	735.45	01-6010-0-1110-4000-4300-101	145818 - 090723
W-883205	011898-02 APPROACH LLC	09/21/2023	11,500.00	PO240374-001	11,500.00	11-6391-0-4110-2700-5100-561	4129
W-883206	010826-02 BRIGHTLY SOFTWARE	09/21/2023	10,244.00	PO240372-001	10,244.00	01-8150-0-0000-8110-5800-780	INV-204435
W-883207	011962-01 EMICS INC. DBA I	09/21/2023	37,916.67	PO240358-001	18,958.33	01-0000-0-0000-7300-5800-720	2826
			37,916.67	PO240358-001	18,958.34	01-0000-0-0000-7400-5800-750	2826
W-883208	011700-02 HAZEL HEALTH SER	09/21/2023	47,500.00	PO240359-001	47,500.00	01-0000-0-0000-3900-5800-760	SI.0331
W-883209	008957-02 NORTH COAST REGI	09/21/2023	100.00	PV240124-001	100.00	01-6387-0-1110-1000-5200-331	113187
W-883210	009675-01 READY REFRESH BY	09/21/2023	65.88	PO240335-001	32.94	01-2600-0-0000-2490-4300-000	03H0034251553
			65.88	PO240335-001	32.94	12-6105-0-0001-1000-4300-100	03H0034251553
W-883211	007627-01 AT&T MOBILITY	09/21/2023	453.10	PO240399-001	226.55	01-0000-0-0000-8205-5901-720	287298525082X071
			453.10	PO240399-002	226.55	01-0000-0-0000-8205-5901-720	287298525082X081
W-883212	005837-01 BIG CREEK LUMBER	09/21/2023	557.93	PO240075-001	80.79	01-8150-0-0000-8110-4300-780	1949343
			557.93	PO240075-002	207.92	01-8150-0-0000-8110-4300-780	2000179
			557.93	PO240075-003	66.40	01-8150-0-0000-8110-4300-780	2001199
			557.93	PO240075-004	202.82	01-8150-0-0000-8110-4300-780	2002196
W-883213	011743-01 DEPARTMENT OF SO	09/21/2023	484.00	PO240311-001	484.00	12-6105-0-0001-1000-4300-100	FACILITY#: 41400
W-883214	012028-01 DIFFERENT ROADS	09/21/2023	89.90	PV240129-001	89.90	01-6500-0-5001-2100-4300-730	173215
W-883215	008602-02 HODGE, JOYCE	09/21/2023	1,755.00	PO240395-001	1,755.00	01-9440-0-1110-1000-5800-740	001

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W-883216	008272-01 LOPEZ, GERRY	09/21/2023	9,000.00	PO240391-001	9,000.00	01-2600-0-0000-2490-4300-000					CUSD82523
W-883217	000550-01 PACIFIC GAS AND	09/21/2023	51,129.13	PO240222-002	2,583.30	01-0000-0-0000-8205-5502-720					0130358105-0/091
			51,129.13	PO240222-002	5,551.64	01-0000-0-0000-8205-5502-101					0130358105-0/091
			51,129.13	PO240222-002	4,203.66	01-0000-0-0000-8205-5502-103					0130358105-0/091
			51,129.13	PO240222-002	6,514.17	01-0000-0-0000-8205-5502-105					0130358105-0/091
			51,129.13	PO240222-002	1,036.59	01-0000-0-0000-8205-5502-107					0130358105-0/091
			51,129.13	PO240222-002	6,730.82	01-0000-0-0000-8205-5502-211					0130358105-0/091
			51,129.13	PO240222-002	30.87	01-0000-0-0000-8205-5502-331					0130358105-0/091
			51,129.13	PO240222-003	2,879.21	01-0000-0-0000-8205-5502-720					0130358105-0/081
			51,129.13	PO240222-003	5,422.76	01-0000-0-0000-8205-5502-101					0130358105-0/081
			51,129.13	PO240222-003	3,046.61	01-0000-0-0000-8205-5502-103					0130358105-0/081
			51,129.13	PO240222-003	5,881.29	01-0000-0-0000-8205-5502-105					0130358105-0/081
			51,129.13	PO240222-003	898.89	01-0000-0-0000-8205-5502-107					0130358105-0/081
			51,129.13	PO240222-003	6,323.86	01-0000-0-0000-8205-5502-211					0130358105-0/081
			51,129.13	PO240222-003	25.46	01-0000-0-0000-8205-5502-331					0130358105-0/081
W-883218	002160-02 SCHOOL MATE	09/21/2023	1,860.00	PO240387-001	1,860.00	01-0211-0-1310-1000-4300-211					IN000598338
W-883219	008496-01 SCI CONSULTING G	09/21/2023	6,719.75	PO240354-001	6,719.75	01-0000-0-0000-7150-5800-710					SBS10780
W-883220	009623-01 STEVEN MELO INC	09/21/2023	14,060.00	PO240175-001	560.00	01-8150-0-0000-8110-5603-780					604819
			14,060.00	PO240175-002	12,000.00	01-8150-0-0000-8110-5603-780					604997
			14,060.00	PO240175-003	1,500.00	01-8150-0-0000-8110-5603-780					604998
W-883221	009346-01 U S BANK CORP PA	09/21/2023	2,575.65	PV240134-001	932.43	01-4203-0-1110-2490-4300-740					4246 0446 2279 1
			2,575.65	PV240135-001	618.00	01-2600-0-0000-2140-5200-000					4246 0446 2279 1

SAN MATEO COUNTY OFFICE OF EDUCATION
ACCOUNTS PAYABLE WARRANT/EFT REPORT
Warrant/EFT# From: W-879239 Warrant/EFT# To: W-885595

WARRANT REGISTER 090123-093023

41 Cabrillo Unified School District

Fiscal Year: 2024

Warrant/EFT	Vendor	Date	Amount	Reference	Payment	Fu Rs	Y Goal	Func	Obj	Sch Mgmt	Invoice #
			2,575.65	PV240136-001	606.26	01-6266-0-1110-1000-4300-740					4246 0446 2279 1
			2,575.65	PV240137-001	410.61	01-0111-0-4760-2495-4300-740-304					4246 0446 2279 1
			2,575.65	PV240138-001	8.35	01-0111-0-1110-1000-4300-000-406					4246 0446 2279 1
W-883222	012065-01 WAGGLE, ASHLEY	09/21/2023	821.00	PV240133-001	821.00	01-0000-0-0000-7400-5800-750					091423 REIMB.
W-883223	012064-01 CAMPBEL LUND, JE	09/21/2023	7,243.28	PV240131-001	7,127.50	01-0000-0-0000-0000-8699-000					REISSUE PR CK 26
			7,243.28	PV240132-001	115.78	01-0000-0-0000-0000-8699-000					REISSUE PR CK 26
W-883224	011863-01 ADAPTIVE TECH SO	09/21/2023	302.90	PV240130-001	302.90	01-6500-0-5750-2100-4300-730					22097
W-883225	007627-01 AT&T MOBILITY	09/21/2023	709.23	PV240128-001	709.23	01-0000-0-0000-8205-5901-720					287298525082X061
W-883226	005837-01 BIG CREEK LUMBER	09/21/2023	389.25	PO240340-001	389.25	01-6387-0-1110-1000-4300-331					2005142
W-883227	010851-02 CORTES, JUDITH	09/21/2023	6,930.00	PO240266-004	2,970.00	01-2600-0-0000-2490-4300-000					091523
			6,930.00	PO240266-005	3,960.00	01-2600-0-0000-2490-4300-000					083123
W-883228	009025-01 HALF MOON BAY RO	09/21/2023	600.00	PO240355-001	600.00	11-6391-0-4110-2700-5300-561					3171
W-883229	011086-01 HMBHS BOOSTERS A	09/21/2023	871.00	PO240368-001	871.00	01-0331-0-1210-1000-4300-331					2014
W-883230	011342-01 ILLUMINATE EDUCA	09/21/2023	21,297.00	PO240341-001	21,297.00	01-0000-0-0000-2421-4300-790					INVIE0102156
W-883231	011239-01 LEARNING ALLY IN	09/21/2023	9,295.00	PO240262-001	9,295.00	01-6500-0-5001-2100-4300-730					126039
W-883232	005772-05 WESTED	09/21/2023	900.00	PO240384-001	900.00	01-6695-0-1110-1000-5800-335					23-2510
W-883233	011100-02 WILSON LANGUAGE	09/21/2023	14,575.67	PO240323-001	9,483.92	01-0111-0-1110-1000-4300-740-211					INV30939
			14,575.67	PO240324-001	1,788.81	01-0111-0-1110-1000-4300-740-211					INV30916
			14,575.67	PO240325-001	325.12	01-0111-0-1110-1000-4300-740-211					INV30946
			14,575.67	PO240326-001	2,977.82	01-0111-0-1110-1000-4300-740-211					INV30911
W-885566	006859-01 ACTION TOWING	09/28/2023	921.75	PO240094-001	921.75	01-9723-0-0000-3600-5603-788					92573
W-885567	008058-05 AT&T	09/28/2023	7,309.80	PO240216-001	7,309.80	01-0000-0-0000-8205-5901-720					2007561803 ACCT#

SAN MATEO COUNTY OFFICE OF EDUCATION
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WARRANT REGISTER 090123-093023

41 Cabrillo Unified School District

Fiscal Year: 2024

Warrant/EFT	Vendor	Date	Amount	Reference	Payment	Fu Rs	Y Goal	Func	Obj	Sch Mgmt	Invoice #
W-885568	000194-01 COASTSIDE COUNTY	09/28/2023	26,747.14	PO240221-001	397.69	01-0000-0-0000-8205-5503-720					JULY 2023
			26,747.14	PO240221-001	1,525.64	01-0000-0-0000-8205-5503-211					JULY 2023
			26,747.14	PO240221-001	7,405.36	01-0000-0-0000-8205-5503-331					JULY 2023
			26,747.14	PO240221-001	350.76	01-0000-0-0000-8205-5503-101					JULY 2023
			26,747.14	PO240221-001	945.52	01-0000-0-0000-8205-5503-105					JULY 2023
			26,747.14	PO240221-002	428.23	01-0000-0-0000-8205-5503-720					AUG 2023
			26,747.14	PO240221-002	1,479.83	01-0000-0-0000-8205-5503-211					AUG 2023
			26,747.14	PO240221-002	12,642.97	01-0000-0-0000-8205-5503-331					AUG 2023
			26,747.14	PO240221-002	381.30	01-0000-0-0000-8205-5503-101					AUG 2023
			26,747.14	PO240221-002	1,189.84	01-0000-0-0000-8205-5503-105					AUG 2023
W-885569	008193-01 COMCAST	09/28/2023	10,410.73	PO240274-002	10,410.73	01-0000-0-0000-2421-5902-790					181274145
W-885570	000583-01 DEPARTMENT OF JU	09/28/2023	1,764.00	PO240204-001	1,764.00	01-0000-0-0000-7400-5800-750					678579
W-885571	006076-01 GAMES, PATRICK	09/28/2023	219.54	PO240370-001	219.54	01-0331-0-1332-1000-4300-331					091423 REIMB.
W-885572	000915-01 HALF MOON BAY GL	09/28/2023	595.31	PO240089-001	595.31	01-8150-0-0000-8110-4300-780					8371
W-885573	012008-01 JUNIOR LIBRARY G	09/28/2023	1,760.74	PV240142-001	1,760.74	01-0111-0-1110-1000-4200-740-201					648224
W-885574	009231-02 MIZKAN AMERICA I	09/28/2023	2,911.17	PO240087-002	1,256.00	01-0000-0-0000-8220-4300-785					000033705 BAL
			2,911.17	PO240087-003	1,655.17	01-0000-0-0000-8220-4300-785					40815
W-885575	000380-01 ODP BUSINESS SOL	09/28/2023	71.64	PO240219-005	44.89	01-0000-0-0000-7300-4300-720					329896732001
			71.64	PO240219-006	19.10	01-0000-0-0000-7300-4300-720					330176285001
			71.64	PO240219-007	7.65	01-0000-0-0000-7300-4300-720					330330665001
W-885576	004891-03 ORKIN	09/28/2023	145.00	PO240254-002	145.00	01-8150-0-0000-8110-5800-780					252388669
W-885577	004143-02 RICOH USA INC	09/28/2023	1,490.68	PO240312-004	218.32	01-0000-0-0000-7300-5601-720					9032152476

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41 Cabrillo Unified School District

Fiscal Year: 2024

Warrant/EFT	Vendor	Date	Amount	Reference	Payment	Fu Rs	Y Goal	Func	Obj	Sch Mgmt	Invoice #
			1,490.68	PO240312-004	175.04	01-0000-0-0000-2700-5601-107					9032152476
			1,490.68	PO240312-004	176.94	01-0105-0-1310-1000-5601-105					9032152476
			1,490.68	PO240312-004	175.04	01-0103-0-1310-1000-5601-103					9032152476
			1,490.68	PO240312-002	218.32	01-0000-0-0000-7300-5601-720					9031930022
			1,490.68	PO240312-002	175.05	01-0000-0-0000-2700-5601-107					9031930022
			1,490.68	PO240312-002	176.94	01-0105-0-1310-1000-5601-105					9031930022
			1,490.68	PO240312-002	175.03	01-0103-0-1310-1000-5601-103					9031930022
W-885578	009491-01 SOUND AND SIGNAL	09/28/2023	4,298.38	PO240149-001	660.08	01-8150-0-0000-8110-5603-780					41375
			4,298.38	PO240149-002	3,638.30	01-8150-0-0000-8110-5603-780					41290
W-885579	005779-01 THE HOME DEPOT P	09/28/2023	503.30	PO240071-001	380.30	01-8150-0-0000-8110-4300-780					763490067
			503.30	PO240071-002	123.00	01-8150-0-0000-8110-4300-780					763711520
W-885580	012061-01 WIGGINTON, RALPH	09/28/2023	39.27	PO240401-001	39.27	01-6387-0-1110-1000-4300-331					090823 REIMB.
W-885581	009565-01 BUS & EQUIPMENT	09/28/2023	1,622.80	PO240291-003	1,622.80	01-9723-0-0000-3600-5603-788					77055
W-885582	000698-01 DISCOUNT SCHOOL	09/28/2023	1,349.47	CL230151-001	1,349.47	01-6010-0-1110-4000-4300-101					W04510530101
W-885583	004789-01 EL CAMINO REFRIG	09/28/2023	1,653.41	PV240139-001	1,653.41	13-7028-0-0000-3700-5603-770					21036
W-885584	011947-01 HANA L. HANSON	09/28/2023	29.55	PO240369-001	29.55	01-0331-0-1302-1000-4300-331					091423 REIMB.
W-885585	012013-01 HEALTH PRODUCTS	09/28/2023	6,219.82	PV240143-001	6,219.82	01-6500-0-5750-2100-4300-730					1890010
W-885586	006767-02 KRABBENSCHMIDT,	09/28/2023	20.00	PV240141-001	20.00	01-9610-0-0001-1000-4300-740					090523 REIMB.
W-885587	011547-01 LONGAKER, LISA	09/28/2023	196.67	PO240334-001	196.67	01-7339-0-1110-1000-5200-331					CCEMC CAR RENTAL
W-885588	008272-01 LOPEZ, GERRY	09/28/2023	1,950.00	PO240392-001	1,950.00	01-3060-0-7110-2490-4300-745					CUSD82523
W-885589	000380-01 ODP BUSINESS SOL	09/28/2023	932.99	PO240249-004	256.05	11-6391-0-4110-1000-4300-561					330146221001
			932.99	PO240249-005	415.61	11-6391-0-4110-1000-4300-561					330146220001

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41 Cabrillo Unified School District

Fiscal Year: 2024

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			932.99	PO240249-006	13.11	11-6391-0-4110-1000-4300-561					330144988001
			932.99	PO240249-007	71.04	11-6391-0-4110-1000-4300-561					328779494001
			932.99	PO240249-003	177.18	11-6391-0-4110-1000-4300-561					328781830001
W-885590	011178-01 PAULO'S AUTO CAR	09/28/2023	289.88	PO240136-002	144.94	01-8150-0-0000-8110-5603-780					71077
			289.88	PO240136-003	144.94	01-8150-0-0000-8110-5603-780					71141
W-885591	009508-01 RESOURCE SOLUTIO	09/28/2023	9,645.94	PO240100-011	765.41	01-8150-0-0000-8110-4300-780					28663
			9,645.94	PO240100-008	2,116.14	01-8150-0-0000-8110-4300-780					28680
			9,645.94	PO240100-009	1,529.61	01-8150-0-0000-8110-4300-780					28739
			9,645.94	PO240100-010	5,234.78	01-8150-0-0000-8110-4300-780					28664
W-885592	004143-02 RICOH USA INC	09/28/2023	783.26	PO240218-002	11.57	01-0000-0-0000-7300-4300-720					9032040955
			783.26	PO240218-002	26.35	01-0105-0-1210-2700-4300-105					9032040955
			783.26	PO240312-003	175.05	01-0000-0-0000-2700-5601-107					9031984991
			783.26	PO240312-003	176.94	01-0105-0-1310-1000-5601-105					9031984991
			783.26	PO240312-003	175.03	01-0103-0-1310-1000-5601-103					9031984991
			783.26	PO240312-003	218.32	01-0000-0-0000-7300-5601-720					9031984991
W-885593	001026-04 SCHOOL SPECIALTY	09/28/2023	157,151.97	PO240035-001	5,313.99	01-6762-0-1110-1000-4100-740					208132735093
			157,151.97	PO240034-001	85,453.77	01-6762-0-1110-1000-4100-740					308104380191
			157,151.97	PO240032-001	44,483.46	01-6762-0-1110-1000-4100-740					308104380181
			157,151.97	PO240033-001	21,900.75	01-6762-0-1110-1000-4100-740					308104372679
W-885594	005037-01 TK ELEVATOR CORP	09/28/2023	1,511.67	PO240302-003	1,511.67	01-8150-0-0000-8110-5603-780					6000672639
W-885595	009346-01 U S BANK CORP PA	09/28/2023	175.00	PV240140-001	175.00	01-7010-0-3800-1000-4300-331					4246 0446 6404 9
Warrant/EFT Count:			178	Total Warrant/EFT Amount:		1,671,666.87					



CABRILLO UNIFIED SCHOOL DISTRICT

498 Kelly Avenue, Half Moon Bay, California 94019 • 650 712-7100 • Fax 650 726-0279 • www.cabrillo.k12.ca.us

SUPERINTENDENT

Sean McPhetridge, Ed.D.

GOVERNING BOARD

Mary Beth Alexander
Lizet Cortes
Carmen Daniel
Kimberly Hines
Sophia Layne

MEMORANDUM

MEETING DATE: October 12, 2023
TO: Members of the Governing Board
FROM: J Jesús Contreras, Ed.D., Deputy Superintendent of Business Services
CATEGORY: Consent/Action
ITEM TITLE: Approval of Purchase of Kitchen Equipment to Support Central Kitchen Development

BACKGROUND INFORMATION

The Cabrillo Unified School District Nutrition Services leadership applied for and received State grants for the acquisition of equipment that will serve the expansion of nutrition services across the district. The specific focus of this equipment is the expansion of the Kitchen at Half Moon Bay School to potentially serve as a Central Kitchen.

FISCAL ANALYSIS

There is no financial impact to the General Fund. Funded by the Equipment Assistance Grant.

RECOMMENDATION

Approve as submitted.

School District	School Name	Equipment	EAG Funding
Cabrillo Unified School District - Half Moon Bay, CA	Half Moon Bay High School	60" 4 burner gas range w/ griddle 2 ovens	\$ 7,293.00
Cabrillo Unified School District - Half Moon Bay, CA	El Granada Elementary School	solid door roll-in refrigerator	\$ 6,799.00
Cabrillo Unified School District - Half Moon Bay, CA	FARALLONE VIEW ELEMENTARY	solid door roll-in refrigerator	\$ 6,799.00
Cabrillo Unified School District - Half Moon Bay, CA	Half Moon Bay High School	solid door roll-in refrigerator	\$ 20,397.00
Cabrillo Unified School District - Half Moon Bay, CA	Half Moon Bay High School	two section roll in refrigerator	\$ 19,884.00
Cabrillo Unified School District - Half Moon Bay, CA	ALVIN S. HATCH ELEMENTARY	solid door roll-in refrigerator	\$ 6,799.00
Cabrillo Unified School District - Half Moon Bay, CA	ALVIN S. HATCH ELEMENTARY	two section roll in refrigerator	\$ 9,942.00
Cabrillo Unified School District - Half Moon Bay, CA	Manuel F. Cunha Intermediate	solid door roll-in refrigerator	\$ 6,799.00
Cabrillo Unified School District - Half Moon Bay, CA	Manuel F. Cunha Intermediate	two section roll in refrigerator	\$ 9,942.00
		Total	\$ 94,654.00



CABRILLO UNIFIED SCHOOL DISTRICT

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SUPERINTENDENT

Sean McPhetridge, Ed.D.

GOVERNING BOARD

Mary Beth Alexander
Lizet Cortes
Carmen Daniel
Kimberly Hines
Sophia Layne

MEMORANDUM

MEETING DATE: October 12, 2023
TO: Members of the Governing Board
FROM: J Jesús Contreras, Ed.D., Deputy Superintendent of Business Services
CATEGORY: Consent/Action
ITEM TITLE: Approval of Measure I Parcel Tax Annual Report

BACKGROUND INFORMATION

Measure I was passed by the voters on November 5, 2019. This measure is a continuation of Measure B, which provided ongoing funding to preserve academic programs in our local schools.

Measure I will continue to provide funds to:

- Preserve strong academic reading, writing, math, and science programs
- Retain qualified teachers and staff
- Protect programs to keep struggling students on the right track
- Maintain and support classroom technology
- Keep all of the District's schools open

Fiscal Accountability to Keep Funds in the Classroom

- The independent citizen's oversight committee will continue to ensure all funds are spent as promised.
- None of the funds can be used for administrators' salaries, benefits, or pensions.

REPORT/PROPOSAL

Pursuant to the Local Agency Parcel Tax and Bond Accountability Act (Government Code 50075.3), please note that this Parcel Tax Report summarizes the historical and current fiscal year parcel tax levies, exemptions, expenditures, and other related data and information related to the administration of the tax.

FISCAL ANALYSIS

There is no financial impact to the General Fund.

RECOMMENDATION

Approve as submitted.

Fiscal Year 2022-23

PARCEL TAX REPORT

Cabrillo Unified School District

Education Special Tax Measure I

October 2023

Final Report

Tax Administrator:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

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Cabrillo Unified School District

Governing Board

Sophia Layne, President

Kimberly Hines, Vice President

Mary Beth Alexander, Member

Lizet Cortes, Member

Carmen Daniel, Clerk

Superintendent

Sean McPhetridge, Ed.D

Chief Business Officer

Jennifer Marsh

Special Tax Levy Administrator

Arcelia Herrera, SCI Consulting Group

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Executive Summary

On November 5, 2019, the voters in the Cabrillo Unified School District (“District”) approved the Parcel Tax, Measure I – an eight-year \$150 parcel tax that was set to start July 1, 2020, and end June 30, 2028.

Measure I also included provisions for an independent citizen oversight committee; an exemption for senior citizens; an exemption for supplemental security income (SSI) and social security disability insurance (SSDI); an application to exempt contiguous parcels; a commitment that no funds would be used for administrator salaries; and that all funds would stay in the community to promote student achievement. Specifically, the parcel tax proceeds will support the following purposes:

To preserve strong academic programs including science, math, reading and writing:

- To keep all schools open; and
- To retain qualified teachers and staff; and
- To maintain updated classroom technology.

Pursuant to the Local Agency Parcel Tax and Bond Accountability Act (Government Code § 50075.3.), this Parcel Tax Report (“Report”) summarizes the historical and current fiscal year parcel tax levies, exemptions, expenditures and other related data and information related to the administration of the tax.

Fiscal Year 2022-23 Parcel Tax

Parcel Tax Revenues

There were 13,230 parcels within the boundaries of the District as of July 1, 2022. Of these, 11,832 parcels were taxable parcels. The District received and approved 985 senior citizen exemptions, 60 exemptions for contiguous parcel and one SSI/SSDI exemptions.

The total annual parcel tax that was submitted to the County for all taxable parcels within the District for fiscal year 2022-23 was \$1,618,050.

Figure 1 represent the historical count of the taxable parcels, the senior citizen exemptions, SSI/SSDI and the contiguous parcel exemptions since 2020-21.

Figure 1 - Summary of Historical Parcel Tax Levies

	Fiscal Year	Taxable Parcels	Senior Exemption	SSI & SSDI Exemptions	Contiguous Parcel Exemptions	Tax Units	Parcel Tax Rate	Total Parcel Tax revenue
Measure I	2020-21	11,841	940	2	76	10,822	\$150.00	\$1,623,300
Measure I	2021-22	11,835	970	3	58	10,803	\$150.00	\$1,620,450
Measure I	2022-23	11,832	985	1	60	10,787	\$150.00	\$1,618,050

Figure 2 provides the actual Parcel Tax levy expenditures for fiscal year 2022-23.

Figure 2 – Expenditures

Revenues	
Measure I - Cabrillo Parcel Tax ¹	\$ 1,602,731.00
Funded Project / Programs	
Teacher Salaries	\$ 841,842.00
Classified Salaries	\$ 354,061.00
Benefits	\$ 488,276.00
Supplies	\$ -
Services	\$ 408.00
Transfer from General Fund	\$ 81,856.00
Ending Balance	\$ -

¹ Expenditures are based on final parcel tax revenue less County collection costs and fees.

Projections for Fiscal Year 2023-24

Figure 3 provides a summary of the proposed parcel tax levy expenditures for FY 2023-24.

Figure 3 - Summary of Proposed Parcel Tax Expenditures

Beginning Balance	
Balance as of June 30, 2023	\$ -
Revenues	
Measure I - Education Special Tax	\$ 1,610,000.00
Funded Project / Programs	
Teacher Salaries	\$ 857,770.00
Classified Salaries	\$ 353,457.00
Benefits	\$ 491,697.00
Supplies	\$ -
Services	\$ 408.00
Transfer from General Fund	\$ 93,332.00
Preliminary Total	\$ -

The Parcel Tax revenue amount submitted to the County for fiscal year 2023-24 is as follows.

Figure 4 - Summary of Parcel Tax Revenues

Fiscal Year	Taxable Parcels	Tax Units	Parcel Tax Rate	Total Parcel Tax revenue
2023-24	1,180	10,719	\$150.00	\$1,607,850

Administrative Requirements

Taxable Parcels

A taxable parcel is any unit of real property in the District which receives a separate tax bill for ad valorem property taxes from the County Tax Collector's Office. All property which is otherwise exempt from, or on which are levied no ad valorem property taxes in any year shall also be exempt from the parcel tax in such year.

Manner of Collection

The parcel tax is collected by the San Mateo County Tax Collector at the same time and in the same manner and is subject to the same penalties as ad valorem property taxes. Unpaid taxes bear interest at the same rate as the rate for unpaid ad valorem property taxes until paid.

The collection of the Parcel Tax shall not decrease the funds available from other sources of the District in any period from the effective date hereof.

Parcel Tax Exemptions

Senior Citizen Exemption

In order to provide tax relief to senior citizens in the community, any parcel owned and occupied by a person 65 years of age or older shall be exempt from the parcel tax upon proper application to the District and approval. An exemption shall be granted on any parcel owned by one or more persons aged 65 years or older as of July 1 of any applicable tax year who occupies said parcel as a principal residence, upon application for exemption and approval.

Supplemental Security Income & Social Security Disability Insurance Exemption

To provide tax relief to property owners in the community, any parcel owned and occupied by a person receiving Supplemental Security Income ("SSI") shall be exempt upon proper application to the District. The SSI Exemption deadline for FY 2022-23 was June 30, 2022. The SSI exemption deadline for subsequent years will be June 30 prior to the applicable tax year. SSI exemption forms will be made available at the District office and the District's website or through the parcel tax administrator.

Social Security Disability Insurance Exemption

To provide tax relief to property owners in the community, any parcel owned and occupied by a person receiving Social Security Disability Insurance (“SSDI”) benefits, regardless of age and whose yearly income does not exceed 250 percent of the federal poverty guidelines issued by the United States Department of Health and Human Services, shall be exempt upon proper application to the District. The SSDI Exemption deadline for FY 2022-23 was June 30, 2022. The SSDI exemption deadline for subsequent years will be June 30 prior to the applicable tax year. SSDI exemption forms will be made available at the District office and the District’s website or through the parcel tax administrator.

Contiguous Parcels Exemption

An exemption shall also be granted on any parcels which are contiguous, used solely for owner-occupied single-family residential purposes and held under identical ownership, upon approval of application for exemption. They shall be treated as a single parcel for purposes of this special tax.

Exemption Application Process

The deadline to file a senior citizen exemption and a contiguous parcel exemption for fiscal year 2022-23 was June 30, 2022. The senior exemption and contiguous parcel exemption deadline for subsequent years will be June 30 prior to the applicable tax year. Both exemption forms were available at the District office, the District’s website or through the District’s special tax administrator – SCI Consulting Group.

Parcel Tax Exemption Renewal Process

The District verified and renewed existing senior and SSI/SSDI exemptions and, if necessary, confirmed with the original applicant that they continued to own and occupy the property and/or were still eligible for SSI/SSDI. Exemptions for contiguous parcels must be renewed by the property owner on an annual basis.

Delinquencies

The District participates in the “Teeter Plan” with the County of San Mateo whereby the County pays all delinquent parcel taxes to the District and in return the County institutes collection proceedings and, when collected, keeps all delinquent payments with interest and penalties. This plan allows the District to maintain reliable parcel tax revenues and reduces the cost of collection. Contract to include in the Teeter Plan is at the option of the County. It is not anticipated that the County will discontinue the Teeter Plan unless the level of delinquencies becomes excessive. Delinquencies were 2.75% for fiscal year 2022-23, which is below the Teeter Plan upper threshold limit of 4% and, therefore, should continue to be closely monitored. See Figure 5 below:

Figure 5 - Summary of % of Unpaid Delinquencies

	As of June 30, 2023
Total Special Tax Levied	\$1,574,775.33
Total Special Taxes Delinquent	\$43,274.67
Percent of Special Tax Delinquent	2.75%

Appropriations Limit

Pursuant to Section 7902.1 of the California Government Code or any successor provision of law, the Board shall provide in each year for any increase in the District’s appropriations limit as shall be necessary to ensure that parcel tax proceeds, and all qualified parcel tax levied by the District, may be spent for the authorized purposes.

Auditor Filing and Reporting

Parcel tax levies must be filed with the County Tax Collector in July. After submission of the parcel tax levies, the final levies should be confirmed with the County Auditor prior to the preparation of tax bills, which typically occurs in October. The parcel tax is collected by the County in two equal installments on the tax bills that are due on December 10 and April 10.

The FY 2022-23 parcel tax levies were submitted before the submission deadline of July 31, 2022 and confirmed with the County Tax Collector on the same day.

Independent Citizen Oversight Committee

To ensure additional accountability, the District has established an independent citizen oversight committee ("Committee"). The Committee is comprised of one representative from the business community; one from a senior citizens organization; two from represented bargaining units; and three selected by the Board, of which at least one has a child enrolled in a District school. The Committee will review expenditures and present an annual report.

Appeals Procedure

Any property owner who feels that the parcel tax levied on a subject property is in error as a result of incorrect information being used to apply the tax, may file a written appeal with the District or the District's special tax administrator - SCI Consulting Group. Any such appeal is limited to correction of a tax during the then-current fiscal year or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the District or SCI Consulting Group will promptly review the appeal and any information provided by the property owner. If the District or SCI Consulting Group finds that the tax should be modified, the appropriate changes shall be made to the parcel tax roll. If any such changes are approved after the tax roll has been filed with the County for collection, the District or SCI Consulting Group is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District or SCI Consulting Group, shall be referred to the Governing Board and the decision of the Board shall be final.

Public Information

Taxpayers and other interested persons can obtain information regarding the parcel tax, parcel tax exemption status and other information by contacting the District's parcel tax levy administrator, SCI Consulting Group at telephone number (707) 430-4300 or (800) 273-5167. SCI Consulting Group's toll-free property-owner inquiry line is also included with property tax bills.

Exhibit A – 2022-23 Exemption Applications

To provide tax relief to senior citizens in the community, any parcel owned and occupied by a person 65 years of age or older shall be exempt upon proper application to the District. The exemption shall be available pursuant to procedures to be prescribed by the Board or otherwise as required by law or by the San Mateo County Tax Collector.

2022-23 Senior Exemption Application



APPLICATION FOR SENIOR EXEMPTION FROM MEASURE I PARCEL TAX – 2020 through 2028

To be completed by the person aged 65 or older as of June 1, who owns and resides at the property for which the exemption is claimed. **Deadline is June 30.**

Owner Name: _____			
Last Name	First Name	Initial	
_____		_____	
Telephone Number		Email Address*	
_____		_____	
Street Address	City	State	Zip

Assessor's Parcel Number: _____			

* SCI Consulting Group will email you by July to let you know that the application has been reviewed and approved.

To apply for the exemption from the Measure I Parcel Tax, please check the appropriate boxes below and attach required documents **to verify proof of age and primary residence** (do not send originals):

- ☐ I have attached a COPY of my current property tax bill, and
- ☐ I have attached a COPY of identification (Driver's License or Medicare Card, etc.)

CABRILLO UNIFIED SCHOOL DISTRICT CONTINUING EXEMPT STATUS

An exemption application from a qualified applicant will provide an exemption for that tax year only. However, qualified senior applicants will not be required to resubmit a new senior exemption application for the duration of Measure I parcel tax years provided 1) the property was exempt in the immediately previous tax year, and 2) they continue to own and occupy the property. On an annual basis, the District will verify and renew existing exemptions and, if necessary, confirm with the original applicant that they continue to own and occupy the property.

I certify that I own and occupy the property listed above for which the parcel tax exemption is claimed. Under penalty of perjury, I declare that this claim (including the accompanying copies of proof documents) is, to the best of my knowledge, correct and complete.

Signature _____ Date _____

Please mail or deliver the completed form with the above documentation by **June 30** (of the current year) to:

**Cabrillo Unified School District
Parcel Tax Exemption – Business Services
498 Kelly Avenue, Half Moon Bay, CA 94019**

For more information regarding the exemption process, please check our website at www.cabrillo.k12.ca.us or call our parcel tax administrator: **SCI Consulting Group 1-800-273-5167**

2022-23 SSI & SSDI Exemption Application



APPLICATION FOR SUPPLEMENTAL SECURITY INCOME (SSI) & SOCIAL SECURITY DISABILITY INSURANCE (SSDI) MEASURE I PARCEL TAX – 2020 through 2028

To be completed by the person receiving SSI or SSDI regardless of age and who owns and resides at the property for which the exemption is claimed. **Deadline is June 30.**

Owner Name: _____			
Last Name	First Name	Initial	
_____ Telephone Number		_____ Email Address*	
_____ Street Address	_____ City	_____ State	_____ Zip
Assessor's Parcel Number: _____			
* SCI Consulting Group will email you by July to let you know that the application has been reviewed and approved.			

To apply for the SSI or SSDI exemption from the parcel tax, please check the appropriate boxes below and attach required documents **to verify proof of SSI or SSDI and primary residence** (do not send originals):

- ☐ I have attached a COPY of my current property tax bill, and
☐ I have attached a COPY of Benefits Verification Letter *

*A Benefits Verification Letter can be obtained by calling the Social Security Administration Office at (800)772-1213 or by visiting a local Social Security Administration Office. The letter must state which benefits are being received.

CABRILLO UNIFIED SCHOOL DISTRICT CONTINUING EXEMPT STATUS

An exemption application from a qualified applicant will provide an exemption for that tax year only. To continue to receive the SSI or SSDI exemption status, applicants will be required to submit a Benefits Verification Letter annually for requalification for each future tax year.

I certify that I own and occupy the property listed above for which the parcel tax exemption is claimed. Under penalty of perjury, I declare that this claim (including the accompanying copies of proof documents) is, to the best of my knowledge, correct and complete.

Signature _____ Date _____

Please mail or deliver the completed form with above documentation by **June 30** (of the current year) to:

**Cabrillo Unified School District
Parcel Tax Exemption – Business Services
498 Kelly Avenue, Half Moon Bay, CA 94019**

For more information regarding the exemption process, please check our website at www.cabrillo.k12.ca.us or call our parcel tax administrator: **SCI Consulting Group 1-800-273-5167**

2022-23 Contiguous Parcel Exemption Application



ABATEMENT APPLICATION FOR CONTIGUOUS PARCELS FROM MEASURE I PARCEL TAX – 2020-2021

If you believe your parcels may qualify for the contiguous parcel abatement, please complete the following form:

An abatement must be requested each year and is due to the District Office annually, deadline is June 30.

NAME AS IT APPEARS ON THE PROPERTY TAX BILL: _____

TELEPHONE NUMBER _____

EMAIL ADDRESS* _____

STREET ADDRESS _____

CITY _____

STATE _____

ZIP _____

MAILING ADDRESS (IF DIFFERENT) _____

CITY _____

STATE _____

ZIP _____

Please indicate the parcel or list of parcels for which you request that the parcel tax be abated by the Cabrillo Unified School District:

ASSESSOR'S PARCEL NO. (s): _____

* SCI Consulting Group will email you by July to let you know that the application has been reviewed and approved.

Parcels must be contiguous to a primary parcel to receive the contiguous abatement (and under same ownership and constitute one economic unit and cannot be sold or developed separately). Parcels that are in proximity of but not contiguous will not be granted an abatement unless the owner of the parcel chooses to have them combined or merged through the County, and submits a signed copy of one of the following documents:

- ☐ COPY OF A RECORDED NOTICE OF MERGER **OR**
- ☐ COPY OF THE SIGNED REQUEST FOR COMBINATION OF ASSESSED PARCELS FORM
(available either at the San Mateo County Assessor's office or online at http://www.smcare.org/care/forms_index.asp)

Please contact the San Mateo County Mapping Section for questions about either of these forms at 650-599-1278.

I certify that the parcels listed are contiguous and constitute one economic unit, and are held under identical ownership.

Signature _____

Date _____

Please mail or deliver the completed form with above documents by **June 30, 2020** to:

**Cabrillo Unified School District –
Parcel Tax Exemption – Business Services
498 Kelly Avenue, Half Moon Bay, CA 94019**

For more information regarding the exemption process, please check our website at www.cabrillo.k12.ca.us or call our parcel tax administrator: SCI Consulting Group 1-800-273-5167

Appendix B – 2022-23 Measure I Parcel Tax Roll

The tax roll listing the FY 2022-23 parcel taxes for all Assessors' parcels of land within the boundaries of the Cabrillo Unified School ("District") was filed with the County. Each lot or parcel listed on the Tax Roll is shown and illustrated on last year's County Assessor records and these records are, by reference, made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.



CABRILLO UNIFIED SCHOOL DISTRICT

498 Kelly Avenue, Half Moon Bay, California 94019 • 650 712-7100 • Fax 650 726-0279 • www.cabrillo.k12.ca.us

SUPERINTENDENT

Sean McPhetridge, Ed.D.

GOVERNING BOARD

Mary Beth Alexander
Lizet Cortes
Carmen Daniel
Kimberly Hines
Sophia Layne

MEMORANDUM

MEETING DATE: October 13, 2022
TO: Members of the Governing Board
FROM: Sean McPhetridge, Ed.D., Superintendent
James Barnes, Coordinator of Student Services and Special Projects
CATEGORY: Consent/Action
ITEM TITLE: Approval of Quarterly Report on Williams Uniform Complaints (Education Code §35186)

BACKGROUND INFORMATION

Education Code 35186 requires that Williams Complaints be filed and resolved using the Uniform Complaint Procedures (UCP). Williams complaints include complaints over instructional materials, emergency or urgent facilities conditions that pose a threat to the health and safety of pupils, or teacher vacancies or misassignments, and these complaints may be filed anonymously. Williams complaints are filed with the principal, or their designee, of the school in which the complaint arises. Schools have complaint forms available for these types of complaints, but schools do not reject a complaint if the form is not used as long as the complaint is submitted in writing.

Local governing boards are required to report quarterly to the San Mateo County of Education the nature and number of complaints received during the quarter.

REPORT/PROPOSAL

During the first quarter of the 2022-23 school year, the CUSD received zero (0) Williams complaints.

FISCAL ANALYSIS

There is no financial impact to the General Fund.

RECOMMENDATION

Staff recommends receipt and approval of the first quarter Williams Uniform Complaints report.



SAN MATEO
COUNTY
OFFICE OF
EDUCATION

Excellence and Equity in Education

Quarterly Report – *Williams* Uniform Complaints
[Education Code § 35186]

District: Cabrillo Unified School District

Name & Title of Preparer: Rosibel Acosta, Administrative Assistant to the Superintendent

Quarter Reported: ☒ 1st Quarter: July 2023 through September 2023 – Due October 2023
(check one) ☐ 2nd Quarter: October 2023 through December 2023 – Due January 2024
☐ 3rd Quarter: January 2024 through March 2024 – Due April 2024
☐ 4th Quarter: April 2024 through June 2024 – Due July 2024

Date for information to be reported publicly at governing board meeting: 10/12/2023

Please check the box that applies:

- ☒ No complaints were filed with any school in the district during the quarter indicated above.
- ☐ Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints. **Copies of the complaint and the district's written response will be submitted along with this report.**

General Subject Area	Number of Complaints Received	Number of Complaints Resolved	Number of Complaints Unresolved
Instructional Materials and Textbooks	0	0	0
Facility Conditions	0	0	0
Teacher Vacancy or Misassignment	0	0	0
TOTAL	0	0	0

Name & Signature of Superintendent

Date: 10/13/2023

Sign and date the report *after* it is presented at your board meeting. Please submit the executed report to Systems for District Improvement via email at sdi@smcoe.org.



CABRILLO UNIFIED SCHOOL DISTRICT

498 Kelly Avenue, Half Moon Bay, California 94019 • 650 712-7100 • Fax 650 726-0279 • www.cabrillo.k12.ca.us

SUPERINTENDENT

Sean McPhetridge, Ed.D.

GOVERNING BOARD

Mary Beth Alexander
Lizet Cortes
Carmen Daniel
Kimberly Hines
Sophia Layne

MEMORANDUM

MEETING DATE: October 12, 2023
TO: Members of the Governing Board
FROM: Sean McPhetridge, Ed.D., Superintendent
CATEGORY: Consent/Action
ITEM TITLE: Approval of Regular and Special Governing Board Meetings Minutes

BACKGROUND INFORMATION

The Governing Board routinely reviews and approves minutes from all regular meetings and special sessions.

REPORT/PROPOSAL

The unadopted minutes of the September 14, 2023 Regular Board Meeting and September 16, 2023 Special Board Meeting are included in this Board packet for consideration.

FISCAL ANALYSIS

There is no financial impact to the General Fund.

RECOMMENDATION

Staff recommends approval of Regular and Special Governing Board Meetings minutes as submitted.



Regular Governing Board Meeting (Unadopted) Meeting Minutes **CABRILLO UNIFIED SCHOOL DISTRICT**

Thursday, September 14, 2023 • Public Session: 6:00 p.m.
Cunha Intermediate School • 600 Church Street, Half Moon Bay, California 94019

1. OPENING BUSINESS

a. Call Public Session to Order – 6:00 p.m.

b. Roll Call / Quorum

Board Members Present: Sophia Layne, President
Kimberly Hines, Vice President
Carmen Daniel, Clerk
Lizet Cortes, Member – arrived at 6:14 p.m.
Mary Beth Alexander, Member

Student Board Member: Catalina Gonzalez-Johnston – left the meeting at 9:14 p.m.

Administrators Present: Sean McPhetridge, Ed.D., Superintendent
Leticia Bhatia, Ed.D., Assistant Superintendent
J Jesús Contreras, Chief Business Officer

c. Pledge of Allegiance

Student Board Member Catalina Gonzalez-Johnston led the Pledge of Allegiance.

2. APPROVAL OF AGENDA

Member Hines made a motion to approve the agenda as presented. Motion seconded by Member Daniel.

(M-82) Passed 4-0 with Student Board Member voting aye
Lizet Cortes, Member – Absent

3. COMMUNICATIONS

a. Public Comments

None.

b. Employee Organizations Report

CUTA Representatives

Co-President Tom Cox discussed his reasons for becoming president, the budget, and district overspending. He called for transparency in explaining the overspending to the public. Cox also touched on workforce housing, staff wages, and efforts to align salaries with comparable districts. Finally, he emphasized the need for better communication between the Superintendent, Board, and CUTA.

CSEA Representatives

None.

c. Board Members Report

Member Kimberly Hines reported attending an event where Senator Becker and Assemblyman Berman honored ALAS founder Belinda Arriaga with the Nonprofit and Woman of the Year awards. Member Hines expressed gratitude for living in this community among collaborative nonprofit organizations. She discussed workforce housing and emphasized the importance of meeting housing needs of teachers and staff. Member Hines said she looks forward to the community learning about workforce housing options.

Member Mary Beth Alexander welcomed everyone back to school and mentioned that the CUSD committees, like the Budget and Environmental Committee, are up and meeting again. She encouraged the community to attend the workforce housing open house sessions to learn more about the planning and provide input. Member Alexander also stressed the Board's commitment to this project, mentioning the time and effort they have put into it.

Member Carmen Daniel thanked everyone and reported that she attended the Advisory Committee Meeting last night and found it interesting. She also noted that students and teachers are back at school, giving us all a lot to consider as we continue to work toward helping students achieve their goals.

Member Lizet Cortes thanked all teachers for successful Back-to-School Nights and assured them of the Board's admiration and respect. She appreciated that most presentations were in English and Spanish but suggested improving communication with Spanish-speaking parents, especially those with students needing more support. Member Cortes reminded everyone that Hispanic Heritage Month starts tomorrow and mentioned that Board members in San Mateo County are planning events to celebrate it.

President Sophia Layne welcomed everyone to the new school year and thanked all teachers, staff, and volunteers for their hard work in welcoming students. She recognized the importance of all school staff, whether they interact directly with students or support them indirectly, and she stressed the need for teamwork. President Layne continued saying that everyone's actions have a massive impact on the students and shared her vision of equal collaboration and that what we do today impacts the future. President Layne also mentioned that workforce housing is gaining attention in districts in high-cost living areas due to its competitive advantage of attracting and retaining new employees.

d. Student Board Member Report

Student Board Member Catalina Gonzalez-Johnston updated the Board and the public on the latest events and activities at El Granada Elementary, Farallone View Elementary, Hatch Elementary, Kings Mountain Elementary, Cunha Intermediate, Half Moon Bay High, Pilarcitos Continuation High, La Costa Adult School, and Los Listos Preschool.

e. Superintendent Report

Superintendent Dr. Sean McPhetridge began by thanking the Board, staff, and community for their dedication to improving things for students. He talked about a recent Leadership Meeting wherein they had discussed challenges in public service, limited resources, and the difficulties of making changes. Dr. McPhetridge expressed his belief that, despite these challenges, working together we can overcome and make a significant impact for the benefit of students, families, and the community we serve.

Dr. McPhetridge talked about Hispanic Heritage Month and the collaboration between CUSD Student Board Member Catalina Gonzalez-Johnston and San Bruno Park School District Board Member Jennifer Blanco on a student panel celebrating "Latino Heritage Month." He also thanked Member Cortes for her dedicated work on this topic. Dr. McPhetridge then addressed the importance of LGBTQ matters and the Board proclamation designating October as LGBTQ History Month. Dr. McPhetridge also reported on attending the Environmental Committee Meeting to continue CUSD's work on achieving the Green Ribbon Silver Distinction. He emphasized the need for further work, including upgrading to a more environmentally friendly and cost-effective solar power system at other school sites. Dr. McPhetridge said it was great seeing administrators and teachers come together during Back-to-School Nights where they

met with families and community members. He also mentioned how the Strategic Planning work is ongoing, with recommendations from the Equity Audit being incorporated into sub-goals, noting how the Special Board meeting on Saturday would allow the Board and others to review and discuss priorities.

To conclude, Dr. McPhetridge thanked Deputy Superintendent of Business Services Division Kevin Bultema, who was present in the audience, for leading the collaboration between CUSD and the San Mateo County Office of Education during this time. He acknowledged the district's budget challenges due to lower revenues and recurring deficit spending dating back 20-30 years. However, he assured that the district is committed to addressing this issue.

4. CONSENT AGENDA

- a. Proclamation Designating October of 2023 as LGBTQ History Month
- b. Approval of Cunha Intermediate School Outdoor Education Field Trip to YMCA Camp Jones Gulch, La Honda, California, October 23-27, 2023
- c. Approval of Half Moon Bay High Future Farmers of America Field Trip to Santa Rosa, California, September 15-16, 2023
- d. Approval of Half Moon Bay High Future Farmers of America Field Trip to Indianapolis, Indiana, November 1-5, 2023
- e. Approval of Revision of 2023-24 Student/Teacher Calendar
- f. Approval of the Updated 2022-23 Local Control Accountability Plan (LCAP)
- g. Approval of Certificated Personnel Report
- h. Approval of Classified Personnel Report
- i. Approval of Donations to Cabrillo Unified School District
- j. Approval of Warrant Register Report
- k. Approval of Special Inspectors Pool for Modernization Processes Districtwide
- l. Approval of Governing Board Policy Updates as Recommended by the California School Boards Association
- m. Approval of Regular Governing Board Meetings Minutes

Member Cortes motioned to approve the Consent Agenda. Motion seconded by Member Daniel.

ROLLCALL VOTE

Sophia Layne, President – Aye
Vice President Kimberly Hines – Aye
Carmen Daniel, Clerk to the Governing Board – Aye
Lizet Cortes, Member – Aye
Mary Beth Alexander, Member – Aye

(M-83) Passed 5-0 with Student Board Member voting aye

5. GENERAL BUSINESS

- a. El Granada Elementary School Site Presentation

El Granada Elementary School principal Erin O'Connor-Brown provided an overview of site-based programs and services that are unique at El Granada Elementary School.

- b. Educational Support Services Update

Director of Educational Support Services Martha Ladd, District Coordinator of Behavior Services Jessica Reed, Specialized Program Coordinator of Medical Health Susan Vana, and Specialized Program Coordinator of Mental Health Caroline Morton provided an annual update of Educational Support Service programs.

At 8:07 p.m., President Layne motioned for a 10 minutes recess. Motion seconded by Member Cortes.

(M-84) Passed 5-0 with Student Board Member voting aye
President Layne reconvened the meeting at 8:18 p.m.

c. 2023-24 Enrollment and Staffing Update

Director of Personnel and Pupil Services Bianca Forrester presented an update on the district's staffing and enrollment.

Carly Rogers, CUSD parent, provided a comment on her experience with the enrollment process for her daughter and family.

Aisha Baro, Hatch PTO member, provided a comment on the enrollment process, transparency, and the Immersion Program waitlist.

d. Overview of Cabrillo Unified School District (CUSD) Grants

Deputy Superintendent of Educational Services Leticia Bhatia, Coordinator of Instruction, Categorical/Grants, and Special Projects Israel Castillo, Director of Educational Support Services Martha Ladd, and Coordinator of Student Services and Special Projects James Barnes provided an update on grants obtained, the purpose of specific grants, operating expenses, and funding amounts obtained for direct services for specific programs and services.

At 9:42 p.m., Member Hines requested a motion to continue past the 10:00 p.m. curfew to no later than 10:42 p.m. President Layne made a friendly amendment to pass the 10:00 p.m. curfew to no later than 11:00 p.m. Motion seconded by Member Alexander.

(M-86) Passed 5-0

Catalina Gonzalez-Johnston, Student Board Member – Absent

e. Public Hearing and Adoption of Resolution 16-2023 Regarding Sufficiency of Instructional Materials for the 2023-24 School Year

President Layne opened the Public Hearing at 9:55 p.m. Receiving no comments, the Public Hearing closed at 9:56 p.m.

Member Alexander motioned to approve the adoption of Resolution 16-2023 Regarding Sufficiency of Instructional Materials for the 2023-24 School Year. Motion seconded by Member Daniel.

ROLLCALL VOTE

Sophia Layne, President – Aye

Vice President Kimberly Hines – Aye

Carmen Daniel, Clerk to the Governing Board – Aye

Lizet Cortes, Member – Aye

Mary Beth Alexander, Member – Aye

(M-87) Passed 5-0

Catalina Gonzalez-Johnston, Student Board Member – Absent

At 9:57 p.m., President Layne motioned for a 3-minute recess. Motion seconded by Member Alexander.

(M-88) Passed 5-0

Catalina Gonzalez-Johnston, Student Board Member – Absent

President Layne reconvened the meeting at 10:00 p.m.

f. Approval of the 2022-23 Unaudited Actuals

Member Hines motioned to approve the 2022-23 Unaudited Actuals. Motion seconded by Member Daniel.

(M-89) Passed 5-0

Catalina Gonzalez-Johnston, Student Board Member – Absent

g. Adoption of Resolution 17-2023 Approving the Gann Limit for the 2022-23 Fiscal Year

Member Hines motioned to approve the adoption of Resolution 17-2023 Approving the Gann Limit for the 2022-23 Fiscal Year. Motion seconded by Member Daniel.

ROLLCALL VOTE

Sophia Layne, President – Aye
Vice President Kimberly Hines – Aye
Carmen Daniel, Clerk to the Governing Board – Aye
Lizet Cortes, Member – Aye
Mary Beth Alexander, Member – Aye

(M-90) Passed 5-0

Catalina Gonzalez-Johnston, Student Board Member – Absent

h. Adopt Resolution 18-2023 Blanket Authority to Bid Fiscal Year 2023-24

Member Alexander motioned to approve the adoption of Resolution 18-2023 Blanket Authority to Bid Fiscal Year 2023-24. Motion seconded by Member Daniel.

ROLLCALL VOTE

Sophia Layne, President – Aye
Vice President Kimberly Hines – Aye
Carmen Daniel, Clerk to the Governing Board – Aye
Lizet Cortes, Member – Aye
Mary Beth Alexander, Member – Aye

(M-91) Passed 5-0

Catalina Gonzalez-Johnston, Student Board Member – Absent

8. ADJOURNMENT OF THE MEETING

The motion to adjourn the meeting was made by Member Cortes and seconded by Member Daniel.

(M-92) Passed 5-0

Catalina Gonzalez-Johnston, Student Board Member – Absent

The meeting was adjourned at 10:40 p.m.

Minutes prepared by Rosibel Acosta, Administrative Assistant to the Superintendent

Minutes presented by Sean McPhetridge, Ed.D., Secretary to the Governing Board

Certified by:

Carmen Daniel
Clerk to the Governing Board

Date



Special Governing Board Meeting (Unadopted) Meeting Minutes **CABRILLO UNIFIED SCHOOL DISTRICT**

Saturday, September 16, 2023

Public Session: 9:00 AM • Closed Session: Immediately Following the Public Session
District Office Board Room, 498 Kelly Avenue, Half Moon Bay, California 94019

1. OPENING BUSINESS

- a. Call Public Session to Order – 9:10 AM
- b. Roll Call / Quorum

Board Members Present: Sophia Layne, President
Kimberly Hines, Vice President
Carmen Daniel, Clerk
Lizet Cortes, Member
Mary Beth Alexander, Member

Administrators Present: Sean McPhetridge, Ed.D., Superintendent
Leticia Bhatia, Ed.D., Assistant Superintendent

- c. Pledge of Allegiance

President Layne led the Pledge of Allegiance.

2. APPROVAL OF AGENDA

Member Kimberly Hines made a motion to approve the agenda as amended. Motion seconded by Member Carmen Daniel.

(M-93) Passed 5-0

3. GENERAL BUSINESS

- a. Board Update on Cabrillo Unified School District's Strategic Plan

Insight Education Group Senior Associate Aurora Lora presented on the Strategic Planning process and provided feedback from the Steering Committee. The Governing Board provided input to refine priorities, goals, and graduate profile based on the Steering Committee's input.

- b. Approval of CUSD Response to the 2022-2023 San Mateo County Civil Grand Jury Report Entitled "Education is Everyone's Business: School-Business Partnerships Make an Impact in County's High Schools"

Member Mary Beth Alexander motioned to approve CUSD Response to the 2022-2023 San Mateo County Civil Grand Jury Report Entitled "Education is Everyone's Business: School-Business Partnerships Make an Impact in County's High Schools." Motion seconded by President Layne.

ROLLCALL VOTE

Sophia Layne, President – Aye
Vice President Kimberly Hines – Aye
Carmen Daniel, Clerk to the Governing Board – Aye
Lizet Cortes, Member – Aye
Mary Beth Alexander, Member – Aye

(M-94) Passed 5-0

4. CLOSED SESSION

- a. Public Comments on Closed Session Topics
- b. Adjourn to Closed Session

Board Members met privately for Closed Session. Any action taken during Closed Session is reported out under "Closed Session Action Report."

1. Confidential Student Matter

Action under consideration: Approval of Permanent Exemptions from Physical Education Courses for Half Moon Bay High School 11th and 12th Grades (Education Code §51241)

- Student identification number: 230916 HMBHS P.E. Exemption List (FPM mass exemption):
11th grade: 239 students
12th grade: 274 students

3. Public Employee Performance Evaluation (Government Code §54957)

Title: Superintendent

- c. Reconvene to Open Session

1. Closed Session Action Report: President Layne reported the following action:

Under Confidential Student Matters, the Governing Board voted 5 to 0 to approve the Permanent Exemptions from Physical Education Courses for Half Moon Bay High School 11th and 12th Grades (Education Code §51241.) Motion by Kimberly Hines. Second by Carmen Daniel.

(M-95) Passed 5-0

5. ADJOURNMENT OF THE MEETING

The motion to adjourn the meeting was made by Member Kimberly Hines and seconded by Member Carmen Daniel.

(M-96) Passed 5-0

The meeting was adjourned at 12:14 p.m.

Minutes prepared by Rosibel Acosta, Administrative Assistant to the Superintendent

Minutes presented by Sean McPhetridge, Ed.D., Secretary to the Governing Board

Certified by:

Carmen Daniel
Clerk to the Governing Board

Date



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SUPERINTENDENT

Sean McPhetridge, Ed.D.

GOVERNING BOARD

Mary Beth Alexander
Lizet Cortes
Carmen Daniel
Kimberly Hines
Sophia Layne

MEMORANDUM

MEETING DATE: October 12, 2023
TO: Members of the Governing Board
FROM: Leticia Bhatia, Ed.D., Deputy Superintendent of Educational Services
James Barnes, Coordinator of Student Services and Special Projects / Pilarcitos High School Principal
CATEGORY: Presentation
ITEM TITLE: Pilarcitos High School Presentation

BACKGROUND INFORMATION

Pilarcitos High School principal James Barnes will provide an overview of site-based programs and services that are unique to the school.

FISCAL ANALYSIS

There is no financial impact to the General Fund.

RECOMMENDATION

This item is presented for information only.



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Pilarcitos High School and Alternative Education

James Barnes, Coordinator of Student Services &
Pilarcitos High School Principal
Governing Board Meeting
October 12, 2023



Pilarcitos: Our Mission

- **Continuation School:** Currently, Pilarcitos High School (PHS) serves students whose credit deficiency will not allow them to complete studies at Half Moon Bay High School (HMBHS), along with other students who may need the benefits of a smaller, supportive setting. At PHS, we focus on an individualized education plan with the final goal being attainment of a high school diploma, whether by returning to HMBHS, graduating with a Pilarcitos diploma, or completing high school requirements for students over 18 by taking the HiSet equivalency test.
- **Independent Study Program:** This program serves mainly our HMBHS students, as well as small numbers of elementary school and Cunha Intermediate School students. Using programs such as Edgenuity, UC Scout, or other education platforms, students work from home while checking in with Pilarcitos staff weekly for extra support and guidance of their progress.

Accredited Commission for Schools (ACS)
Western Association of Schools and
Colleges (WASC) Accreditation
Student Learner Outcomes:

Students at Pilarcitos

- *Find success outside of traditional high school*
- *Learn to navigate societal systems and procedures, including educational requirements*
- *Take ownership of their learning with individualized support*

We believe it is our responsibility to serve our students' educational needs in an alternative setting that is customized for each student. Our school's educational objectives, within the scope of our district's goals, offer youth the opportunity to develop necessary skills needed to function as successful, contributing members of our community.

Data Overview

Special Populations 2023-2024

- English Learners..... 18% (39% District-wide)
- Students with Disabilities..... 38% (17% District-wide)
- Homeless..... 2%
- Foster..... 0%

Student Enrollment English Learner (EL) Enrollment

English Learner (EL) Enrollment						
Student Group	Number of Students			Percent of Students		
	20-21	21-22	22-23	20-21	21-22	22-23
English Learners	10	11	7	24.3%	21.5%	18.4%
Reclassified Fluent English Proficient (RFEP)	14	21	19	34.1%	51.2%	50.0%



Current Enrollment
Pilarcitos HS: 39 (Max is 42)
Independent Study: 39 (Max is 42)



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Data Overview

Student Achievement Data

The number of students tested via the California Assessment of Student Performance and Progress (CAASPP) is sufficiently small so that the California School Dashboard does not display data like the other schools (i.e., fewer than 11 students tested).

- 7 students tested in 2019
- 2 students tested in 2022
- 10 students tested in 2023

Graduation Rates

	2021-22	2022-23
All Students	40%	65.4%
Socioeconomically Disadvantaged	41.2%	65%
Hispanic /Latino	40%	60%
English Learners	75% (AB 104)	50%



Experiential Learning at Pilarcitos High School

While many of our students use Edgenuity or applications such as UC Scout to complete classes, Pilarcitos also offers a wide range of live classes: Integrated ELD/English, Math, Social Studies, Science, Art, and Electives. The signature programs at Pilarcitos High School are the hands-on learning experiences.

Monarch Mystery: Students design scientific procedures for investigations into the effects and causes of climate change on the health of ecosystems and native species numbers. Students take weekly field trips in the Wavecrest open space area to document monarch butterfly numbers in non-native trees such as eucalyptus and cypress.

Farm to Desk: Students engage in hands-on learning at the Potrero Nuevo farm. Students use farm and gardening equipment in growing and harvesting produce, all the while using kitchen equipment to learn practical cooking skills.



Native Plant Restoration: Students catalog different plant species and examine the natural environment through the lens of climate change at Francis Beach State Park. Botany and plant identification is a key skill for studying both native and invasive plants, and there is a benefit in the return of native animals when native plants are restored.



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Experiential Learning at Pilarcitos



Equine Education: Horse Time!

This is a pilot program started in 2023 by Pilarcitos staff member Molly Schauer with the support from Pilarcitos staff and in partnership with Mimi Mansour of MM Horses, LLC and Moss Beach Ranch.

- Students learn about all aspects of equine care including grooming, training techniques, equine biomechanics, and Western horseback riding (optional)
- Students will learn from professional guest speakers including equine veterinarians, chiropractors, farriers, trainers, and more
- Students will also have the opportunity to explore career pathways working in the horse industry after high school.



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Independent Study (Alternative Education)

- Half Moon Bay High School Independent Study
 - Edgenuity (Imagine Learning)
 - UC Scout
 - Concurrent Enrollment at Community Colleges
- Elementary/Middle School Independent Study
 - Home-based for K-5
 - Contact with Pilarcitos staff delivering CUSD elementary curriculum
 - Edgenuity 6-12 Core Curriculum
- Pilarcitos Independent Study (administrative or disciplinary placement)
- **Full-time** Independent Study versus **Course-Based** Independent Study for 6-12 (CBIS, AKA “Hybrid”)

Pilarcitos Schedule

6 period day, 8:30am to 12:15pm
30-minute periods

Independent Study

1 hour blocks, 12:30pm to 4:00pm
Weekly (at least) check-ins, virtual or in-person



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Restorative Justice/Practices Program

Restorative Circles at Pilarcitos High School

Restorative practices are taught through the Coyote Circle class. As a collaborative exercise, this important work requires the development of interpersonal skills, empathetic listening, and creative solutions to conflict situations.

District-wide Restorative Justice/Practices Program

Funded through the Get Healthy San Mateo Grant, the new program expands the use of Restorative Practices throughout the District, and this work is headed by our RJ/RP facilitator, Loryn Hicks.

- Family and Community Building Circles: Staff and student led community building circles for all CUSD families
- CUSD staff are being trained in Restorative Justice and Restorative Practices (RJ/RP)
- Saturday Sessions are being provided to allow for in-depth study and practice sessions for CUSD staff
- CUSD leadership are being trained on implementation of RJ/RP

The purpose of this work is to expand and leverage existing RJ/RP efforts at CUSD and train a new cohort of staff to embed these practices as an alternative to exclusionary discipline in all CUSD schools

First Saturday Session: 12 participants, representing...

Sites: El Granada, Hatch, Cunha, HMBHS, Pilarcitos, DO, District-wide

Roles: Teacher, Paraprofessionals, Therapists, Administrators, Administrative Assistants



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Early College/Dual Enrollment

Funded by the combined College and Careers Access Pathways (CCAP) and Early College/Middle College (ECMC) grants, funds have been provided for coordination of efforts across CUSD to provide Early College programs and availability of college credit-earning classes to our students in partnership with the San Mateo Community College District.

PHS aims to become a true alternative school and the center of the district's Early College program with a dedicated Dual Enrollment Coordinator. We envision providing partnerships and qualified staff who can provide our own students and also HMBHS students with access to courses and training in a coordinated fashion beyond what we can currently offer.

Special Education Support for HMBHS Credit Recovery

Funded by the Learning Communities for School Success Program (LCSSP), this grant provides funding for special support sections at HMBHS for Students with Disabilities. This work aims to identify and support these students with credit recovery options as soon as classes are recorded as not passed. This work is currently underway in order to assist the high percentage of students with IEPs who come to Pilarcitos unable to graduate from HMBHS and are often not succeeding in their graduation plans from Pilarcitos.



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Questions?

Thank you!



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SUPERINTENDENT

Sean McPhetridge, Ed.D.

GOVERNING BOARD

Mary Beth Alexander
Lizet Cortes
Carmen Daniel
Kimberly Hines
Sophia Layne

MEMORANDUM

MEETING DATE: October 12, 2023
TO: Members of the Governing Board
FROM: Bianca Forrester, M.A.Ed., Director of Personnel and Pupil Services
CATEGORY: Presentation
ITEM TITLE: 2023-24 Enrollment and Staffing Update

BACKGROUND INFORMATION

Bianca Forrester, M.A.Ed., Director of Personnel and Pupil Services, will present an update on the district's staffing and enrollment.

FISCAL ANALYSIS

There is no financial impact to the General Fund.

RECOMMENDATION

This item is presented for information only.



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CUSD Enrollment & Staffing Report (Part 2)

Bianca Forrester

Director of Pupil and Personnel Services

October 12, 2023

Background

The CUSD Governing Board has asked for additional data that reflects our enrollment and staffing across the district.

In our last presentation, we had provided preliminary data regarding the assignment of teachers to schools.

Tonight we provide additional slides to show the assignment of classified staff and support staff across the district.



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Average Elementary School Student-to-Teacher Ratio

Kings Mountain Elementary School	14:1
El Granada Elementary School	21:1
Hatch Elementary School	24:1
Farallone View Elementary School	26:1



Elementary School Certificated Staffing

School	Site Admin	Total Student Enrollment 2022-23	Total Student Enrollment 2023-24	Total FTE (Classroom Teachers)	Special Education	Enrichment & Other Programs	Actual FTE	Per Pupil Spending
Kings Mountain	Lead Teacher (1) DO Administrator Designated - M. Ladd	53	42	3	0.05	2	5.05	\$16,327
El Granada	Principal (1)	333	321	15	3	2.5	20.5	\$17,365
Hatch	Principal (1) Assistant Principal (1)	543	543	23	2.5	2.3	27.8	\$13,139
Farallone View	Principal (1)	162	155	6	0.5	0.7	7.2	\$17,774



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Elementary School Classified Staffing

School	Total Student Enrollment 2023-24	Clerical	Library	Yard Duty	Food Service	Health Tech	TK Aide/ Behavior Aide	Para-professional	Expanded Learning Professional	Custodial
Kings Mountain	42	1.0	.1	.2 (1 hour)	0	0	0	.5	0	.5
El Granada	336	2.5	.6	1.9 (6 hours)	.75 (6 hours)	0	2.8	6.0 (6 hours)	2.0 Instructional Aides (4 hours)	1.5
Hatch	542	2.875	1.0	5.0 (6 hours)	1.0 (6 hours)	1.0	1.0	4.0 (6 hours)	8.0	2.0
Farallone View	155	1.8	.4	3.0 (6 hours)	1.0 (6 hours)	0	0	1.0 (6 hours)	1.0 Instructional Aides (4 hours)	1.5



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CUNHA

Intermediate School

Average Student-to-Teacher Ratio
22:1



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Cunha Intermediate School

Certificated Staffing

School	Site Admin	Total Enrollment 2022-23	Total Enrollment 2023-24	Total FTE	Special Education	Counselors	Actual FTE	Per Pupil Spending
Cunha Intermediate School	Principal (1), Assistant Principal (1), Dean (1)	579	542	25	4	2	31	\$14,736



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Cunha Intermediate School

Classified Staffing

School	Total Student Enrollment 2023-24	Clerical	Library	Campus Security	Food Service	Health Tech	Behavior Aide	Para-professional	Custodial
Cunha Intermediate School	542	3.9	1.0	3.0	2.0	1.0	1.0	7.0	3.0



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HALF MOON BAY

High School

Average Student-to-Teacher Ratio
21:1



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Half Moon Bay High School

Certificated Staffing

School	Site Admin	Total Student Enrollment 2022-23	Total Student Enrollment 2023-24	Total FTE	Special Education	Counselors	Actual FTE	Per Pupil Spending
Half Moon Bay High School	Principal (1), Assistant Principals (2), Student Success Advisor (.4)	1016	987	45.7	7	3	55.7	\$14,461



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Half Moon Bay High School

Classified Staffing

School	Total Student Enrollment 2023-24	Clerical	Library	Campus Security	Food Service	Health Tech	Behavior Aide	Para-professional	Custodial
Half Moon Bay High School	987	5.0 (1 ASB Technician)	1.0	3.0	2.0	1.0	0	10.0	4.0



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PILARCITOS

Continuation High School

Average Student-to-Teacher Ratio

26:1

(Includes students on a course-based independent study hybrid schedule)



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Pilarcitos Continuation High School & Alternative Education / K-12 Independent Study Classified Staffing

School	Site Admin	Total Student Enrollment 2022-23	Total Student Enrollment 2023-24	Total FTE	Special Education	Counselors	Actual FTE	Per Pupil Spending
Pilarcitos Continuation High School & Alternative Education / K-12 Independent Study Program	Principal (1), Lead Teacher (1)	59	51	3.0	.5	.5	4.0	\$16,371



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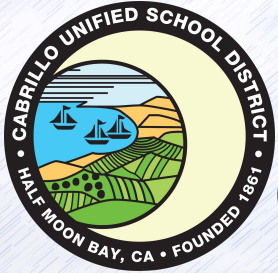
Pilarcitos Continuation High School & Alternative Education / K-12 Independent Study Classified Staffing

School	Total Student Enrollment 2023-24	Clerical	Library	Campus Security	Food Service	Health Tech	Behavior Aide	Para-Professional	Custodial
Pilarcitos Continuation High School & Alternative Education / K-12 Independent Study Program	51	1.0	0	0	0	0	0	0	.5



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CUSD Special Education (including Medical, Mental, and Behavioral Health Staff)



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CUSD Special Education & Health Staffing

School	Education Specialists	School Psychologists	Health Technicians	Classified Support Staff	Per Pupil Spending
Kings Mountain	.5	0	.2	.5	\$4,406
Farallone View	.5	0	0	1.0	\$6,242
El Granada	3.0	1.0	0	9.0	\$10,845
Hatch	2.0	1.0	1.0	4.0	\$7,937
Cunha	3.0	1.0	1.0	7.0	\$8,490
Half Moon Bay High	7.0	1.0	1.0	10.0	\$6,825
Pilarcitos	.5	0	0	0	\$4,893



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Special Education and Health Multi-site Service Providers

Medical Health Special Programs Coordinator	Health Technician	Behavior Intervention Coordinator	Behavior Intervention Specialist	Occupational Therapist	Bus/Van Drivers	Per Pupil Spending
1.0	2.0	1.0	1.0	1.0	3.0	\$2,430



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School Linked Services Providers Mental Health

Special Programs Coordinator Mental Health	Health & Wellness Counselor	SLS Interns	Per Pupil Spending
1.0	1.0	4.0 (part time)	\$103



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LA COSTA

Adult School

La Costa Adult School Funding is entirely separate from TK-12 program funding. The state created a dedicated funding stream for the Adult Education Program, separate from K-12 Educational Funding.

La Costa Adult School is part of the California Adult School Program. Adult education is intended to provide adults with precollegiate knowledge and skills they need to participate in civic life and the workforce. Adult education serves state residents who have educational objectives such as learning to speak English; earning a high school diploma; receiving job training; and obtaining the prerequisite proficiency in reading, writing, and mathematics that is required to attain and participate in collegiate coursework.



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Questions?

Thank you!



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SUPERINTENDENT

Sean McPhetridge, Ed.D.

GOVERNING BOARD

Mary Beth Alexander
Lizet Cortes
Carmen Daniel
Kimberly Hines
Sophia Layne

MEMORANDUM

MEETING DATE: October 12, 2023
TO: Members of the Governing Board
FROM: J Jesús Contreras, Ed.D., Deputy Superintendent of Business Services
CATEGORY: Action
ITEM TITLE: Receive FCMAT Report of Findings

BACKGROUND INFORMATION

The Cabrillo Unified School District (CUSD) *2022-23 Financial Reports* filed with the San Mateo County Office of Education (SMCOE) were filed as follows: 1) First Interim – Qualified; 2) Second Interim – Qualified; and 3) an SMCOE required Third Interim – Negative. The 2023-24 Budget was also filed as Negative.

Through correspondence dated June 28, 2023, the SMCOE issued a *Lack of Going Concern* letter in which it informed the CUSD of its being assigned to the Fiscal Crisis and Management Team (FCMAT) to conduct a Fiscal Health Risk Analysis (FHRA) of the CUSD. The FCMAT team conducted an onsite review of the CUSD on August 29-30, 2023. The issued report is hereby presented to the CUSD Governing Board.

FISCAL ANALYSIS

Implementation of the fiscal health issues and recommendations discussed in the FCMAT report will improve the CUSD practices that will lead to CUSD's fiscal stability.

RECOMMENDATION

Receive the FCMAT-FHRA Report of Findings as submitted.

Fiscal Health Risk Analysis

October 5, 2023



Cabrillo Unified School District

Michael H. Fine
Chief Executive Officer

October 5, 2023

Sean McPhetridge, Ed.D., Superintendent
Cabrillo Unified School District
498 Kelly Ave.
Half Moon Bay, CA 94019

Dear Superintendent McPhetridge,

In July 2023, the Cabrillo Unified School District and the Fiscal Crisis and Management Assistance Team (FCMAT) entered into an agreement for FCMAT to conduct a review of the district's fiscal health. The agreement stated that FCMAT would perform the following:

1. Prepare an analysis using the 20 factors in FCMAT's Fiscal Health Risk Analysis, and identify the district's specific risk rating for fiscal insolvency.

This report contains the study team's findings and recommendations.

FCMAT appreciates the opportunity to serve the Cabrillo Unified School District and extends thanks to all the staff for their assistance during fieldwork.

Sincerely,



Michael H. Fine
Chief Executive Officer

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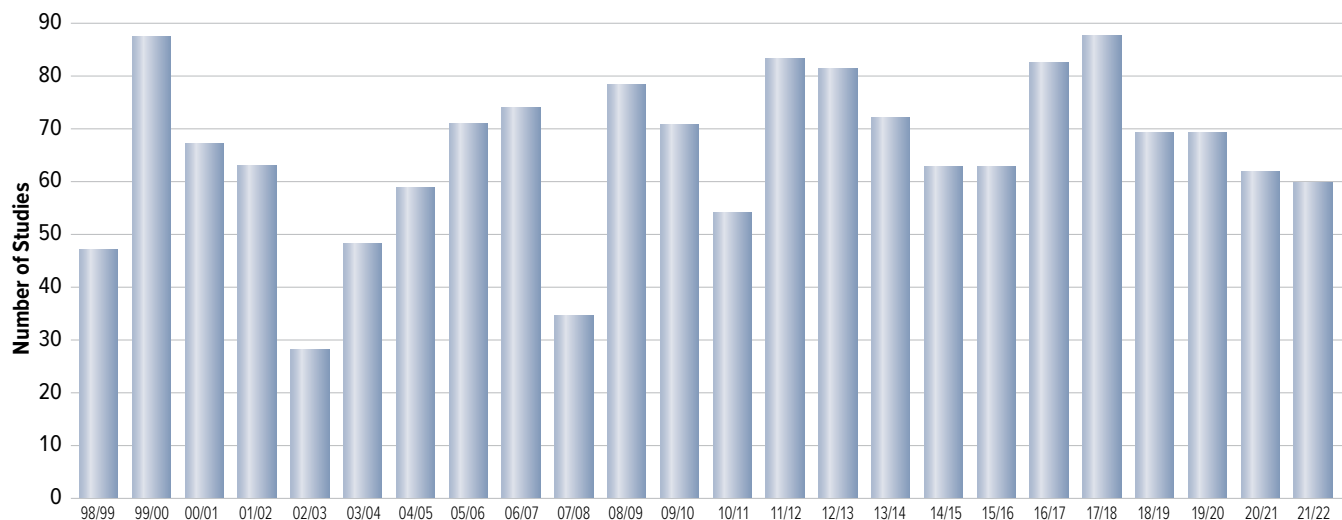
About FCMAT

FCMAT's primary mission is to assist California's local TK-14 educational agencies to identify, prevent, and resolve financial, human resources and data management challenges. FCMAT provides fiscal and data management assistance, professional development training, product development and other related school business and data services. FCMAT's fiscal and management assistance services are used not just to help avert fiscal crisis, but to promote sound financial practices, support the training and development of chief business officials and help to create efficient organizational operations. FCMAT's data management services are used to help local educational agencies (LEAs) meet state reporting responsibilities, improve data quality, and inform instructional program decisions.

FCMAT may be requested to provide fiscal crisis or management assistance by a school district, charter school, community college, county office of education, the state superintendent of public instruction, or the Legislature.

When a request or assignment is received, FCMAT assembles a study team that works closely with the LEA to define the scope of work, conduct on-site fieldwork and provide a written report with findings and recommendations to help resolve issues, overcome challenges and plan for the future.

Studies by Fiscal Year



FCMAT has continued to make adjustments in the types of support provided based on the changing dynamics of TK-14 LEAs and the implementation of major educational reforms. FCMAT also develops and provides numerous publications, software tools, workshops and professional learning opportunities to help LEAs operate more effectively and fulfill their fiscal oversight and data management responsibilities. The California School Information Services (CSIS) division of FCMAT assists the California Department of Education with the implementation of the California Longitudinal Pupil Achievement Data System (CALPADS). CSIS also hosts and maintains the Ed-Data website (www.ed-data.org) and provides technical expertise to the Ed-Data partnership: the California Department of Education, EdSource and FCMAT.

FCMAT was created by Assembly Bill (AB) 1200 in 1992 to assist LEAs to meet and sustain their financial obligations. AB 107 in 1997 charged FCMAT with responsibility for CSIS and its statewide data management work. AB 1115 in 1999 codified CSIS' mission.

AB 1200 is also a statewide plan for county offices of education and school districts to work together locally to improve fiscal procedures and accountability standards. AB 2756 (2004) provides specific responsibilities to FCMAT with regard to districts that have received emergency state loans.

In January 2006, Senate Bill 430 (charter schools) and AB 1366 (community colleges) became law and expanded FCMAT's services to those types of LEAs.

On September 17, 2018 AB 1840 was signed into law. This legislation changed how fiscally insolvent districts are administered once an emergency appropriation has been made, shifting the former state-centric system to be more consistent with the principles of local control, and providing new responsibilities to FCMAT associated with the process.

Since 1992, FCMAT has been engaged to perform more than 1,400 reviews for LEAs, including school districts, county offices of education, charter schools and community colleges. The Kern County Superintendent of Schools is the administrative agent for FCMAT. The team is led by Michael H. Fine, Chief Executive Officer, with funding derived through appropriations in the state budget and a modest fee schedule for charges to requesting agencies.

Introduction

Background

Historically, FCMAT has not engaged directly with school districts showing fiscal distress until it has been invited to do so by the district or the county superintendent. The state's 2018-19 Budget Act provides for FCMAT to offer more proactive and preventive services to fiscally distressed school districts by automatically engaging with a district under the following conditions:

- Disapproved budget
- Negative interim report certification
- Three consecutive qualified interim report certifications
- Downgrade of an interim certification by the county superintendent
- Lack of going concern designation

Under these conditions, FCMAT will perform a fiscal health risk analysis to determine the level of risk for insolvency. FCMAT has updated its Fiscal Health Risk Analysis (FHRA) tool that weights each question based on high, moderate and low risk. The analysis will not be performed more than once in a 12-month period per district, and the engagement will be coordinated with the county superintendent and build on their oversight process and activities already in place per Assembly Bill (AB) 1200. There is no cost to the county superintendent or to the district for the analysis.

This fiscal health risk analysis is being conducted because the district had the following condition, under which an analysis is required by the 2018-19 State Budget Act.

- Lack of going concern designation

The Cabrillo Unified School District, located in Half Moon Bay, California, spans over 135 square miles and serves approximately 2,800 students in transitional kindergarten through grade 12. The district operates four elementary, one middle and two high schools, and is governed by a five-member board of trustees elected by the local community.

In the 2022-23 school year, the district's demographics included significant ethnic diversity, with several groups representing more than 1% of the population: 52.4% Hispanic, 40% white, 1.2% Asian, and 4.9% identifying as multiple ethnicities. Additionally, the district reported a districtwide unduplicated pupil (students who are English learners, foster youth, or qualify for free or reduced-price meals) count of 1,110, accounting for 40.39% of the student body.

The district reported a qualified fiscal status for both 2022-23 interim reports because of cash flow issues and concerns, deficit spending and the inability to meet minimum reserves. The San Mateo County Office of Education issued the district a lack of going concern designation in June 2023.

As a result of this designation, FCMAT engaged and performed a fiscal health risk analysis, primarily using the district's third interim report, to determine the district's level of risk of insolvency.

Fiscal Health Risk Analysis Guidelines

FCMAT entered into a study agreement with the Cabrillo Unified School District on July 14, 2023, and a study team visited the district on August 29-30, 2023 to conduct interviews, collect data and review documents. Following fieldwork, the FCMAT study team continued to review and analyze documents. This report is the result of those activities.

FCMAT's reports focus on systems and processes that may need improvement. Those that may be functioning well are generally not commented on in FCMAT's reports. In writing its reports, FCMAT uses the Associated Press Stylebook, a comprehensive guide to usage and accepted style that emphasizes conciseness and clarity. In addition, this guide emphasizes plain language, discourages the use of jargon and capitalizes relatively few terms.

Study Team

The team was composed of the following members:

Tami Montero, CFE, SFO

FCMAT Chief Analyst

Cassady Clifton

FCMAT Technical Writer

Carolynne Beno, Ed.D., CFE

FCMAT Intervention Specialist

Each team member reviewed the draft report to confirm its accuracy and to achieve consensus on the analysis.

Fiscal Health Risk Analysis

For TK-12 School Districts

FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

Dates of fieldwork: August 29-30, 2023

District: Cabrillo Unified School District

Summary

The Cabrillo Unified School District is experiencing fiscal distress. In the 2021-22 fiscal year, there was a \$4.5 million decrease in the district's estimated ending fund balance, which declined from \$9.5 million in its adopted budget to \$5 million in its final 2021-22 unaudited actuals. This decline is attributed primarily to salary settlements that exceeded the increase in revenue the district received. Because a majority of these settlement agreements were ongoing, the budgetary imbalance carried over into the 2022-23 fiscal year and beyond.

In June 2023, the San Mateo County Office of Education issued the district a lack of going concern designation, accompanied by concerns regarding the district's inability to meet statutory reserves in 2023-24 and a projected negative ending fund balance in 2024-25, as indicated in the district's third interim report.

During FCMAT's fieldwork, three key themes emerged that have contributed to the challenges faced by the Cabrillo Unified School District:

1. **Overreliance on a consultant for financial reporting.** The district's consultant prepares all Standardized Account Code Structure (SACS) forms including cash flow and multiyear projections. While it is not unusual for district consultants to perform this work, it is typically done when there is a vacant position and/or staff are unable to do so. The district has staff capable of preparing its financial statements. Relying on outside professionals to prepare such key financial reports poses a risk to the district's financial stability because the district staff is not intimately involved in their preparation.
2. **Lack of a position control system.** The complete absence of a position control system in the district hinders its ability to monitor the number of its employees, track vacant positions, and determine expected costs per program/site. Given that personnel costs are 80-90% of school district general fund expenditures, the lack of a position control system greatly increases the district's risk of budget failure. The district should use the position control module available in the financial system maintained by the county office.
3. **Nonstandard budget development process.** The district deviates from industry standards by not using its financial system's budget development model. Instead, it uses a roll-over budget preparation method, which can lead to inaccurate expenditures being either included in or excluded from the budget. This is further complicated by the district's lack of a position control system, which should inform budget planning related to salary and benefit expenses.

Cabrillo Unified School District is one of the few districts in the state that triggered FCMAT Fiscal Health Risk Analyses in both 2020 and 2023. [Appendix A](#) contains an analysis showing changes in the responses to questions between 2020 and 2023. Cumulatively, the number of "no" responses increased by five in the three years since FCMAT's initial visit. This, in addition to other "no" responses, indicates that the district's processes and procedures have further deteriorated. Moreover, the district's risk percentage grew from 38.7% in 2020 to 40.7% in 2023.

The district should develop a plan that addresses each "no" response in this report. Creating an improvement plan, along with support from the county superintendent, should help improve the district's fiscal position.

District Fiscal Solvency Risk Level: High

About the Analysis

The Fiscal Crisis and Management Assistance Team (FCMAT) has developed the Fiscal Health Risk Analysis (FHRA) as a tool to help evaluate a school district's fiscal health and risk of insolvency in the current and two subsequent fiscal years.

The FHRA includes 20 sections, each of which contains specific questions. Each section and specific question is included based on FCMAT's work since the inception of AB 1200; they are the common indicators of risk or potential insolvency for districts that have neared insolvency and needed assistance from outside agencies. Each section of this analysis is critical, and lack of attention to these critical areas will eventually lead to a district's failure. The analysis focuses on essential functions and processes to determine the level of risk at the time of assessment.

The greater the number of "no" answers to the questions in the analysis, the greater the potential risk of insolvency or fiscal issues for the district. Not all sections in the analysis and not all questions within each section carry equal weight; some areas carry higher risk and thus count more heavily in calculating a district's fiscal stability. To help the district, narratives are included for responses that are marked as a "no" so the district can better understand the reason for the response and actions that may be needed to obtain a "yes" answer.

Identifying issues early is the key to maintaining fiscal health. Diligent planning will enable a district to better understand its financial objectives and strategies to sustain a high level of fiscal efficiency and overall solvency. A district should consider completing the FHRA annually to assess its own fiscal health risk and progress over time.

Areas of High Risk

The following sections on this page and the next duplicate certain questions and answers given in the Fiscal Health Risk Analysis Questions later in this document and identify conditions that create significant risk of fiscal insolvency. The existence of an identified budget or fiscal status or a material weakness indicated by a "no" answer to any of these items supersedes all other scoring and will elevate the district's overall risk level.

Budget and Fiscal Status: Is district currently <i>without</i> the following?:	Yes	No
Disapproved budget	✓	☐
Negative interim report certification	✓	☐
Three consecutive qualified interim report certifications	✓	☐
Downgrade of an interim certification by the county superintendent	✓	☐
Lack of going concern designation	☐	✓

Material Weakness Questions	Yes	No	N/A
2.5 Has the district's budget been approved unconditionally by its county office of education in the current and two prior fiscal years?	☐	✓	☐
3.4 Following board approval of collective bargaining agreements, does the district make necessary budget revisions in the financial system to reflect settlement costs in accordance with Education Code Section 42142?	☐	☐	✓
3.6 Has the district addressed any deficiencies the county office of education has identified in their oversight letters in the most recent and two prior fiscal years?	☐	✓	☐
4.3 Does the district forecast its general fund cash flow for the current and subsequent year and update it as needed to ensure cash flow needs are known?	☐	✓	☐
4.4 If the district's cash flow forecast shows insufficient cash in its general fund to support its current and projected obligations, does the district have a reasonable plan to address its cash flow needs for the current and subsequent year?	✓	☐	☐
5.2 Has the district fulfilled and does it have evidence showing fulfillment of its oversight responsibilities in accordance with Education Code Section 47604.32?	☐	☐	✓

5.3	Are all charters authorized by the district going concerns and not in fiscal distress?	☐	☐	✓
6.3	Does the district accurately quantify the effects of collective bargaining agreements and include them in its budget and multiyear projections?	☐	☐	✓
6.4	Did the district conduct a presettlement analysis and identify related costs or savings, if any (e.g., statutory benefits, and step and column salary increase), for the current and subsequent years, and did it identify ongoing revenue sources or expenditure reductions to support the agreement?	☐	✓	☐
7.2	If the district has deficit spending in funds other than the general fund, has it included in its multiyear projection any transfers from the unrestricted general fund to cover any projected negative fund balance?	✓	☐	☐
8.3	If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending to ensure fiscal solvency?	☐	✓	☐
10.6	Are the district's enrollment projections and assumptions based on historical data, industry-standard methods, and other reasonable considerations?	☐	✓	☐
11.2	Does the district have sufficient and available capital outlay and/or bond funds to cover all contracted obligations for capital facilities projects?	✓	☐	☐
12.1	Is the district able to maintain the minimum reserve for economic uncertainty in the current year (including Fund 01 and Fund 17) as defined by criteria and standards?	☐	✓	☐
12.2	Is the district able to maintain the minimum reserve for economic uncertainty in the two subsequent years?	☐	✓	☐
12.3	If the district is not able to maintain the minimum reserve for economic uncertainty, does the district's multiyear financial projection include a board-approved plan to restore the reserve?	☐	✓	☐
19.1	Does the district account for all positions and costs?	☐	✓	☐

Score Breakdown by Section

Because the score is not calculated by category, category values provided are subject to minor rounding error and are provided for information only.

1.	Annual Independent Audit Report	0.1%
2.	Budget Development and Adoption	5.5%
3.	Budget Monitoring and Updates	3.9%
4.	Cash Management	1.0%
5.	Charter Schools	0.0%
6.	Collective Bargaining Agreements	3.1%
7.	Contributions and Transfers	1.0%
8.	Deficit Spending (Unrestricted General Fund)	3.5%
9.	Employee Benefits	1.4%
10.	Enrollment and Attendance	2.9%
11.	Facilities	0.2%
12.	Fund Balance and Reserve for Economic Uncertainty	3.9%
13.	General Fund - Current Year	2.2%
14.	Information Systems and Data Management	1.0%
15.	Internal Controls and Fraud Prevention	2.3%
16.	Leadership and Stability	1.6%
17.	Multiyear Projections	1.0%
18.	Non-Voter-Approved Debt and Risk Management	0.0%
19.	Position Control	4.5%
20.	Special Education	1.6%
Score		40.7%

Fiscal Health Risk Analysis Questions

Budget and Fiscal Status: Is the district currently <i>without</i> the following?:	Yes	No
Disapproved budget	✓	☐
Negative interim report certification	✓	☐
Three consecutive qualified interim report certifications	✓	☐
Downgrade of an interim certification by the county superintendent	✓	☐
Lack of going concern designation	☐	✓

1. Annual Independent Audit Report	Yes	No	N/A
1.1 Has the district corrected the most recent and prior two years' audit findings without affecting its fiscal health?	✓	☐	☐
1.2 Has the audit report for the most recent fiscal year been completed and presented to the board within the statutory timeline? (Extensions of the timeline granted by the State Controller's Office should be explained.)	☐	✓	☐
<i>The district's board meeting minutes indicated that the governing board adopted the 2021-22 audit report on January 19, 2023. This adoption occurred after the December 15 deadline specified in California Education Code (EC) 41020(h)(2) for filing audit reports of the preceding year with the county superintendent of schools.</i>			
1.3 Were the district's most recent and prior two audit reports free of findings of material weaknesses?	✓	☐	☐
1.4 Has the district corrected all reported audit findings from the most recent and prior two audits?	✓	☐	☐

2. Budget Development and Adoption	Yes	No	N/A
2.1 Does the district develop and use written budget assumptions and multiyear projections that are reasonable, are aligned with the county superintendent's instructions, and have been clearly articulated?	☐	✓	☐
<i>The district produces minimal budget assumptions, making it difficult to gauge alignment with county superintendent's instructions. Moreover, FCMAT has concerns about the reasonableness of these budget assumptions (e.g., the amounts budgeted for step-and-column costs have not been compared to their actual costs).</i>			
2.2 Does the district use a budget development method other than a prior-year rollover budget, and, if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses?	☐	✓	☐
<i>The district does not use a budget development model within its financial system. To align with the industry standard, the district needs to build a budget using a model within its financial system's budget development module. The district's budget-building process entails exporting the prior year actuals, which are then given to the fiscal consultant. This consultant collaborates with the finance department to make modifications and adjustments for expected revenues and expenditures in the upcoming year. In the 2023-24 budget, some one-time expenditures for textbook adoption were</i>			

retained from the previous year. Also, because of the absence of a position control system, the district has insufficient detail about positions and staffing, which poses a risk to the district with regard to staff and benefit costs.

- | | | | | |
|------|--|--------------------------|--------------------------|--------------------------|
| 2.3 | Does the district use position control data for budget development? | ☐ | ✓ | ☐ |
| | <i>To determine salaries and benefits for the budget year, the district uses the prior year actuals to date and makes some modifications for known changes in the upcoming year. A position control module is available in the financial system maintained by the county office, but the district is not using it.</i> | | | |
| 2.4 | Does the district calculate the Local Control Funding Formula (LCFF) revenue correctly? | ✓ | ☐ | ☐ |
| 2.5 | Has the district's budget been approved unconditionally by its county superintendent in the current and two prior fiscal years? | ✓ | ☐ | ☐ |
| 2.6 | Does the budget development process include input from staff, administrators, the governing board, the community, and the budget advisory committee (if there is one)? | ☐ | ✓ | ☐ |
| | <i>There are no meetings with department and school leaders to gather input on budget needs. Two of the five district governing board members participate in the budget development process through the budget advisory committee.</i> | | | |
| 2.7 | Does the district budget and expend restricted funds before unrestricted funds? | ☐ | ✓ | ☐ |
| | <i>The 2022-23 third interim report shows a large increase in the district's restricted ending fund balance. Specifically, the restricted ending fund balance is \$3,398,639 compared to the unrestricted ending fund balance of \$711,284. This marks a departure from the balances reported in the prior year unaudited actuals, suggesting that restricted funds were expended before unrestricted funds in previous years.</i> | | | |
| 2.8 | Have the Local Control and Accountability Plan (LCAP) and the budget been adopted within statutory timelines established by Education Code 42103 and 52062 and filed with the county superintendent of schools no later than five days after adoption or by July 1, whichever occurs first, for the current and one prior fiscal year? | ✓ | ☐ | ☐ |
| 2.9 | Has the district refrained from including carryover funds in its adopted budget? | ☐ | ✓ | ☐ |
| | <i>In Criterion 6B of the state report called Criteria and Standards, included as part of the district's budget and interim financial statements, the district states that carryover balances are included in its 2023-24 adopted budget.</i> | | | |
| 2.10 | Other than objects in the 5700s and 7300s and appropriate abatements in accordance with the <i>California School Accounting Manual</i> , does the district avoid using negative or contra expenditure accounts? | ✓ | ☐ | ☐ |
| 2.11 | Does the district have a documented policy and/or procedure for evaluating the proposed acceptance of grants and other types of restricted funds and their potential multiyear impact on the district's unrestricted general fund? | ☐ | ✓ | ☐ |
| | <i>The district lacks a documented policy or procedure for evaluating the proposed acceptance of grants and other types of restricted funds and their potential multiyear impact on the district's unrestricted general fund.</i> | | | |
| 2.12 | Does the district adhere to a budget calendar that includes statutory due dates, major budget development tasks and deadlines, and the staff members/departments responsible for completing them? | ☐ | ✓ | ☐ |
| | <i>The district lacks a budget calendar that includes statutory due dates, major budget development tasks and deadlines, and the staff members responsible for completing them.</i> | | | |

3. Budget Monitoring and Updates		Yes	No	N/A
3.1	Are actual revenues and expenses consistent with the most current budget? ☐	☒	☐	☐
	<i>The Financial Balances Report dated June 30, 2023 contained several account lines that did not align with the district's revenues and expenditures to date, and several budget lines were found to be overexpended. This indicates that the district did not implement budget revisions before expenditures began to exceed the approved budget.</i>			
3.2	Are budget revisions posted in the financial system at each interim report, at a minimum? . . . ☒	☐	☐	☐
3.3	Are clearly written and articulated budget assumptions that support budget revisions communicated to the board at each interim report, at a minimum? ☐	☒	☐	☐
	<i>The presentations made to the district governing board offer only a broad overview of the status of education funding and the district's fiscal status. The level of detail provided is minimal, and few budget assumptions are presented.</i>			
3.4	Following board approval of collective bargaining agreements, does the district make necessary budget revisions in the financial system to reflect settlement costs in accordance with Education Code 42142? ☐	☐	☐	☒
3.5	Do the district's responses fully explain the variances identified in the criteria and standards? . ☒	☐	☐	☐
3.6	Has the district addressed any deficiencies the county superintendent has identified in their oversight letters in the most recent and two prior fiscal years? ☐	☒	☐	☐
	<i>On June 28, 2023, the county superintendent issued a letter designating the district as a lack of going concern and outlined four required actions. One of these actions was the development of a solvency and fiscal stabilization plan by July 31, 2023. On August 23, 2023, the county superintendent issued a follow-up letter indicating that the district had not met the deadline for the solvency and fiscal stabilization plan. This letter imposed a revised deadline, requiring completion of all required actions, including the solvency and fiscal stabilization plan, by September 13, 2023.</i>			
3.7	Does the district prohibit processing of requisitions or purchase orders when the budget is insufficient to support the expenditure? ☐	☒	☐	☐
	<i>The district's Accounts Payable and Purchasing Manual prohibits the processing of a requisition or purchase order when the budget is insufficient to support the expenditure. However, interviews indicated that the district does not consistently follow this procedure. In addition, the district's Financial Balances Report dated June 30, 2023 shows multiple account lines with expenditures that exceeded budgeted amounts.</i>			
3.8	Does the district encumber and adjust encumbrances for salaries and benefits? ☒	☐	☐	☐
3.9	Are all balance sheet accounts in the general ledger reconciled at least at each interim report and at year-end close? ☒	☐	☐	☐
3.10	For the most recent and two prior fiscal years, have the interim reports and the unaudited actuals been adopted and filed with the county superintendent of schools within the timelines established in Education Code? ☒	☐	☐	☐
4. Cash Management		Yes	No	N/A
4.1	Are accounts held by the county treasurer reconciled with the district's and county office's reports monthly? ☐	☐	☐	☒

4.2	Does the district reconcile all bank (cash and investment) accounts with bank statements monthly?	✓	☐	☐
4.3	Does the district forecast its general fund cash flow for the current and subsequent year and update it as needed to ensure cash flow needs are known?	☐	✓	☐
	<i>The fiscal consultant prepares the cash flow for the district; it is only prepared for the current year.</i>			
4.4	If the district's cash flow forecast shows insufficient cash in its general fund to support its current and projected obligations, does the district have a reasonable plan to address its cash flow needs for the current and subsequent year?	✓	☐	☐
4.5	Does the district have sufficient cash resources in its other funds to support its current and projected obligations in those funds?	✓	☐	☐
4.6	If interfund borrowing is occurring, does the district comply with Education Code 42603? . . .	☐	☐	✓
4.7	If the district is managing cash in any fund(s) through external borrowing, does the district's cash flow projection include repayment based on the terms of the loan agreement?	☐	☐	✓

5. Charter Schools Yes No N/A

5.1	Does the district have a board policy or other written document(s) regarding charter oversight?	☐	☐	✓
5.2	Has the district fulfilled and does it have evidence showing fulfillment of its oversight responsibilities in accordance with Education Code Section 47604.32?	☐	☐	✓
5.3	Are all charter schools authorized by the district going concerns and not in fiscal distress? . .	☐	☐	✓
5.4	Has the district identified specific employees in its various departments (e.g., human resources, business, instructional, and others) to be responsible for oversight of all approved charter schools?	☐	☐	✓

6. Collective Bargaining Agreements Yes No N/A

6.1	Has the district settled with all its bargaining units for the past two fiscal years?	✓	☐	☐
6.2	Has the district settled with all its bargaining units for the current year?	☐	✓	☐
	<i>Interviews and criteria and standards items S8A and S8B in the district's 2022-23 second interim budget report indicated that salary and benefit negotiations with the Cabrillo Unified Teachers Association (CUTA) and the Cabrillo Classified School Employees Association (CCSEA) have not been settled for the 2022-23 fiscal year.</i>			
6.3	Does the district accurately quantify the effects of collective bargaining agreements and include them in its budget and multiyear projections?	☐	☐	✓
6.4	Did the district conduct a presettlement analysis and identify related costs or savings, if any (e.g., statutory benefits, and step-and-column salary increases), for the current and subsequent years, and did it identify ongoing revenue sources or expenditure reductions to support the agreement?	☐	✓	☐
	<i>Interviews and criteria and standards items S8A and S8B in the district's 2022-23 second interim budget report indicated that the district has not identified any ongoing revenue sources or expenditure reductions to fund a salary increase. Furthermore, the projected cost of a salary settlement is not included in the district's third interim report and multiyear projection.</i>			

- 6.5 In the current and prior two fiscal years, has the district settled the total cost of the bargaining agreements including step-and-column increases at or under the funded cost of living adjustment (COLA)? ☐ ☒ ☐

Interviews and the district governing board meeting packet dated April 21, 2022 indicated that the district settled with CUTA and CCSEA for a 5.29% ongoing increase and a one-time payment of \$2,000 for the 2021-22 fiscal year, marking the last year the district settled negotiations. In comparison, according to historical data from School Services of California, the funded COLA in 2021-22 was 5.07%.

- 6.6 If settlements have not been reached in the past two years, has the district identified resources to cover the costs of the district's proposal(s)? ☐ ☐ ☒

- 6.7 Did the district comply with public disclosure requirements under Government Code 3540.2 and 3547.5, and Education Code 42142? ☒ ☐ ☐

- 6.8 Did the superintendent and CBO certify the public disclosure of collective bargaining agreements prior to board approval? ☐ ☒ ☐

The signature lines are blank on the district's certification of public disclosure for the collective bargaining agreement, which was part of the district governing board meeting packet dated May 12, 2022.

- 6.9 Is the governing board's action consistent with the superintendent's and CBO's certification? . ☐ ☐ ☒

7. Contributions and Transfers

Yes No N/A

- 7.1 Does the district have a board-approved plan to eliminate, reduce or control any contributions/transfers from the unrestricted general fund to other restricted programs and funds? ☐ ☒ ☐

The district lacks a board-approved plan to eliminate, reduce or control any contributions/transfers from the unrestricted general fund to other restricted programs and funds.

- 7.2 If the district has deficit spending in funds other than the general fund, has it included in its multiyear projection any transfers from the unrestricted general fund to cover any projected negative fund balance? ☒ ☐ ☐

- 7.3 If any contributions/transfers were required for restricted programs and/or other funds in either of the two prior fiscal years, and there is a need in the current year, did the district budget for them at reasonable levels? ☒ ☐ ☐

8. Deficit Spending (Unrestricted General Fund)

Yes No N/A

- 8.1 Is the district avoiding deficit spending in the current fiscal year? ☐ ☒ ☐

According to the district's 2022-23 third interim budget report, the district projects a deficit of \$2,421,030 in its unrestricted general fund for the current year. This is an increase of \$162,655 in unrestricted program deficit spending compared to the 2022-23 second interim budget report.

- 8.2 Is the district projected to avoid deficit spending in both of the two subsequent fiscal years? . ☐ ☒ ☐

The district's 2022-23 third interim report multiyear projection shows deficit spending of \$392,857 in unrestricted programs for 2023-24 and \$3,083,277 for 2024-25.

- 8.3 If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending to ensure fiscal solvency? ☐ ☒ ☐

On June 28, 2023, the county superintendent issued a letter designating the district as a lack of going concern and outlined four required actions. One of these actions was the development of a solvency and fiscal stabilization plan by July 31, 2023. On August 23, 2023, the county superintendent issued a follow-up letter indicating that the district had not met the deadline for the solvency and fiscal stabilization plan. This letter imposed a revised deadline, requiring completion of all required actions, including the solvency and fiscal stabilization plan, by September 13, 2023. At the time of fieldwork, such a plan had not been developed.

- 8.4 Has the district decreased deficit spending over the past two fiscal years? ☐ ☒ ☐

The district did not have deficit spending in 2020-21. However, the district's 2021-22 unaudited actuals show deficit spending of \$2,802,138.40.

9. Employee Benefits Yes No N/A

- 9.1 Has the district completed an actuarial valuation in accordance with Governmental Accounting Standards Board (GASB) requirements to determine its unfunded liability for other post-employment benefits (OPEB)? ☐ ☐ ☒

- 9.2 Does the district have a plan to fund its liabilities for retiree health and welfare benefits with the total of annual required service payments (legal, contractual or locally defined such as pay-as-you-go premiums, trust agreement obligations, or board-adopted commitments) no greater than 2% of the district's unrestricted general fund revenues? ☐ ☐ ☒

- 9.3 Has the district followed a policy or collectively bargained agreement to limit accrued vacation balances? ☐ ☒ ☐

Although the district has a collective bargaining agreement with CCSEA to limit accrued vacation balances, leave balances are an area of concern, with some balances exceeding the prescribed limit. The accuracy of these balances is questionable because some staff members have reported being denied the opportunity to take vacation. In prior years, the district has not followed its own policies and/or the CCSEA bargaining agreement.

- 9.4 Within the last five years, has the district conducted a verification and determination of eligibility for benefits for all active and retired employees and dependents? ☐ ☒ ☐

The district has not conducted a benefit verification and determination of eligibility within the last five years.

- 9.5 Does the district track, reconcile and report employees' compensated leave balances? . . . ☐ ☒ ☐

The district is conducting an audit of all compensated leave balances because of inaccuracies stemming from the lack of internal controls in the payroll department.

10. Enrollment and Attendance Yes No N/A

- 10.1 Has the district's enrollment been increasing or remained stable for the current and two prior years? ☐ ☒ ☐

The district's enrollment declined by 186 students, decreasing from 2,934 students in 2020-21 to 2,748 students in 2022-23.

10.2	Does the district monitor and analyze enrollment and average daily attendance (ADA) data at least monthly through the second attendance reporting period (P-2)?	☐	✓	☐
	<i>Interviews indicated that the district monitors and analyzes enrollment and ADA during budget development but does not conduct such monitoring on a monthly basis.</i>			
10.3	Does the district track historical enrollment and ADA data to establish future trends?	✓	☐	☐
10.4	Do school sites maintain an accurate record of daily enrollment and attendance that is reconciled monthly at the site and district levels?	✓	☐	☐
10.5	Has the district certified its California Longitudinal Pupil Achievement Data System (CALPADS) data by the required deadlines (Fall 1, Fall 2, EOY) for the current and two prior years?	✓	☐	☐
10.6	Are the district's enrollment projections and assumptions based on historical data, industry-standard methods, and other reasonable considerations?	☐	✓	☐
	<i>Interviews indicated that the district's enrollment projections and assumptions are based on historical data and demographer reports. However, the district's three-year enrollment projection does not align with the other enrollment data and assumptions provided by the district.</i>			
10.7	Do all applicable sites and departments review and verify their respective CALPADS data and correct it as needed before the report submission deadlines?	✓	☐	☐
10.8	Has the district planned for enrollment losses to charter schools?	☐	☐	✓
10.9	Does the district follow established board policy to limit outgoing interdistrict transfers and ensure that only students who meet the required qualifications are approved?	✓	☐	☐
10.10	Does the district meet the student-to-teacher ratio requirement of no more than 24-to-1 for each school in grades TK-3 classes, or, if not, does it have and adhere to an alternative collectively bargained agreement?	✓	☐	☐

11. Facilities**Yes No N/A**

11.1	If the district participates in the state's School Facilities Program, has it met the required contribution for the Routine Restricted Maintenance Account?	✓	☐	☐
11.2	Does the district have sufficient and available capital outlay and/or bond funds to cover all contracted obligations for capital facilities projects?	✓	☐	☐
11.3	Does the district properly track and account for facility-related projects?	✓	☐	☐
11.4	Does the district use its facilities fully in accordance with the Office of Public School Construction's loading standards?	☐	✓	☐
	<i>The district failed to provide the information needed to determine whether it complies with Office of Public School Construction loading standards.</i>			
11.5	Does the district include facility needs (maintenance, repair and operating requirements) when adopting a budget?	☐	✓	☐
	<i>Staff members reported that facility needs are not considered during budget adoption.</i>			
11.6	Has the district met the facilities inspection requirements of the Williams Act and resolved any outstanding issues?	✓	☐	☐
11.7	If the district passed a Proposition 39 general obligation bond, has it met the requirements for audit, reporting, and a citizens' bond oversight committee?	✓	☐	☐

- 11.8 Does the district have a long-range facilities master plan that reflects its current and projected facility needs? ☒ ☐ ☐

12. Fund Balance and Reserve for Economic Uncertainty

Yes No N/A

- 12.1 Is the district able to maintain the minimum reserve for economic uncertainty in the current year (including Fund 01 and Fund 17) as defined by criteria and standards? ☐ ☒ ☐

The district's 2022-23 third interim report multiyear projection shows an unrestricted/restricted reserve of 1.55%, which does not meet the 3% reserve for economic uncertainties requirement.

- 12.2 Is the district able to maintain the minimum reserve for economic uncertainty in the two subsequent years? ☐ ☒ ☐

The district's 2022-23 third interim report multiyear projection shows an unrestricted/restricted reserve of 0.58% in 2023-24 and -6.02% in 2024-25, indicating that it is unable to meet the minimum reserve requirement in the following two years.

- 12.3 If the district is not able to maintain the minimum reserve for economic uncertainty, does the district's multiyear financial projection include a board-approved plan to restore the reserve? ☐ ☒ ☐

On June 28, 2023, the county superintendent issued a letter designating the district as a lack of going concern and outlined four required actions. One of these actions was the development of a solvency and fiscal stabilization plan by July 31, 2023. On August 23, 2023, the county superintendent issued a follow-up letter indicating that the district had not met the deadline for the solvency and fiscal stabilization plan. This letter imposed a revised deadline, requiring completion of all required actions, including the solvency and fiscal stabilization plan, by September 13, 2023.

- 12.4 Is the district's projected unrestricted fund balance stable or increasing in the two subsequent fiscal years? ☐ ☒ ☐

The district's 2022-23 third interim report multiyear projection shows a decline in the unrestricted net beginning fund balance, decreasing from \$711,283.65 in 2023-24 to \$318,426.65 in 2024-25.

- 12.5 If the district has unfunded or contingent liabilities or one-time costs other than post-employment benefits, does the unrestricted general fund balance include sufficient assigned or committed reserves above the recommended reserve level? ☐ ☐ ☒

13. General Fund – Current Year

Yes No N/A

- 13.1 Does the district ensure that one-time revenues do not pay for ongoing expenditures? ☐ ☒ ☐

Given the district's budget development process, the district cannot ensure that one-time revenues are not being used to pay for ongoing expenditures.

- 13.2 Is the percentage of the district's general fund unrestricted expenditure budget that is allocated to salaries and benefits at or below the statewide average for the current year? . . . ☒ ☐ ☐

- 13.3 Is the percentage of the district's general fund unrestricted expenditure budget that is allocated to salaries and benefits at or below the statewide average for the two prior years? . . ☒ ☐ ☐

- 13.4 If the district has received any uniform complaints or legal challenges regarding local use of supplemental and concentration grant funding in the current or two prior years, is the district addressing the complaint(s)? ☒ ☐ ☐

- 13.5 Does the district either ensure that restricted dollars are sufficient to pay for staff assigned to restricted programs or have a plan to fund these positions with unrestricted funds? ☐ ☒ ☐
- Because the district is not using the position control module, it is unable to determine which staff are assigned to restricted programs. This makes it difficult to develop a plan to fund these positions with unrestricted funds when necessary.*
- 13.6 Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time? ☒ ☐ ☐
- 13.7 Does the district account for program costs, including the maximum allowable indirect costs, for each restricted resource and other funds? ☐ ☒ ☐
- The district does not consistently charge indirect costs to each restricted resource and other funds. Although some indirect costs were charged to special education, not all resources received such charges. Similar findings were observed in other federal restricted resources.*

14. Information Systems and Data Management**Yes No N/A**

- 14.1 Does the district use an integrated financial and human resources system? ☒ ☐ ☐
- 14.2 Does the district use the system(s) to provide key financial and related data, including personnel information, to help the district make informed decisions? ☐ ☒ ☐
- Interviews indicated that the district uses Financial 2000, the financial system maintained by the county office, to obtain key financial information and related data. However, the district is not yet using Financial 2000 for position control and budget development.*
- 14.3 Has the district accurately identified students who are eligible for free or reduced-price meals, English learners, and foster youth, in accordance with the LCFF and its LCAP? ☒ ☐ ☐
- 14.4 Is the district using the same financial system as its county office? ☒ ☐ ☐
- 14.5 If the district is using a separate financial system from its county office, is there an automated interface that allows data to be sent and received by both the district's and county office's financial systems ☐ ☐ ☒
- 14.6 If the district is using a separate financial system from its county office, has the district provided the county superintendent with direct access so the county superintendent can provide oversight, review and assistance? ☐ ☐ ☒

15. Internal Controls and Fraud Prevention**Yes No N/A**

- 15.1 Does the district have controls that limit access to its financial system and include multiple levels of authorization? ☒ ☐ ☐
- 15.2 Are the district's financial system's access and authorization controls reviewed and updated upon employment actions (e.g., resignations, terminations, promotions or demotions) and at least annually? ☒ ☐ ☐
- 15.3 Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored?:
- Accounts payable (AP) ☒ ☐ ☐
 - Accounts receivable (AR) ☒ ☐ ☐
 - Purchasing and contracts. ☒ ☐ ☐

	• Payroll	☐	✓	☐
	<i>Payroll errors have led to overpayments to staff, and the lack of internal controls in the payroll department has resulted in inaccurate employee leave balances.</i>			
	• Human resources (i.e., duties relative to position control and payroll processes)	✓	☐	☐
15.4	Are beginning balances for the new fiscal year posted and reconciled with the ending balances for each fund from the prior fiscal year?	✓	☐	☐
15.5	Does the district review and work to clear prior year accruals throughout the year?	✓	☐	☐
15.6	Has the district reconciled and closed the general ledger (books) within the time prescribed by the county superintendent?	✓	☐	☐
15.7	Does the district have processes and procedures to discourage and detect fraud?	☐	✓	☐
	<i>The district has established procedures to discourage fraud in most departments. However, evidence was not provided indicating that the district has a process or procedure to detect fraud.</i>			
15.8	Does the district have a process for collecting reports of possible fraud (such as an anonymous fraud reporting hotline) and for following up on such reports?	☐	✓	☐
	<i>When interviewed about the process for collecting reports of possible fraud, employees indicated that they would report possible fraud to their immediate supervisor. However, the district lacks a formal process or an anonymous hotline for reporting fraud.</i>			
15.9	Does the district have an internal audit process?	☐	✓	☐
	<i>The district's Business Services Department was not able to provide evidence of an internal audit process.</i>			

16. Leadership and Stability**Yes No N/A**

16.1	Does the district have a chief business official who has been with the district as chief business official for more than two years?	✓	☐	☐
16.2	Does the district have a superintendent who has been with the district as superintendent for more than two years?	✓	☐	☐
16.3	Does the superintendent meet on a scheduled and regular basis with all members of their administrative cabinet?	✓	☐	☐
16.4	Is training on financial management and budget provided to site and department administrators who are responsible for budget management?	☐	✓	☐
	<i>During interviews, school and department administrators indicated that they do not receive training on financial management and the budget. Additionally, these administrators expressed an interest in having read-only access to the district's financial system.</i>			
16.5	Does the governing board adopt and revise policies and administrative regulations annually?	✓	☐	☐
16.6	Are newly adopted or revised policies and administrative regulations implemented, communicated and available to staff?	✓	☐	☐

- 16.7 Do all board members attend training on the budget and governance at least every two years? ☐ ☒ ☐

Records of training for district governing board members indicated that while some training has been provided, not all board members have attended training at least once every two years.

- 16.8 Is the superintendent's evaluation performed according to the terms of their contract? ☒ ☐ ☐

17. Multiyear Projections

Yes No N/A

- 17.1 Has the district developed multiyear projections that include detailed assumptions aligned with industry standards? ☐ ☒ ☐

The district's multiyear projections provide minimal detail regarding their assumptions. The district should provide more details about its assumptions.

- 17.2 To help calculate its multiyear projections, did the district prepare an accurate LCFF calculation with multiyear considerations? ☒ ☐ ☐

- 17.3 Does the district use its most current multiyear projection in making financial decisions? . . . ☒ ☐ ☐

- 17.4 If the district uses a broad adjustment category in its multiyear projection (such as lines B10, B1d, B2d Other Adjustments, in the SACS Form MYP/MYPI), is there a detailed list of what is included in the adjustment amount and are the adjustments reasonable? ☐ ☐ ☒

18. Non-Voter-Approved Debt and Risk Management

Yes No N/A

- 18.1 Are the sources of repayment for non-voter-approved debt (such as certificates of participation [COPs], bridge financing, bond anticipation notes [BANs], revenue anticipation notes [RANs] and others) stable, predictable, and other than unrestricted general fund? ☐ ☐ ☒

- 18.2 If the district has issued non-voter-approved debt, has its credit rating remained stable or improved during the current and two prior fiscal years? ☐ ☐ ☒

- 18.3 If the district is self-insured, has the district completed an actuarial valuation as required and have a plan to pay for any unfunded liabilities? ☐ ☐ ☒

- 18.4 If the district has non-voter-approved debt (such as COPs, bridge financing, BANS, RANs and others), is the total of annual debt service payments no greater than 2% of the district's unrestricted general fund revenues? ☐ ☐ ☒

19. Position Control

Yes No N/A

- 19.1 Does the district account for all positions and costs? ☐ ☒ ☐

Interviews indicated that a position control function is available in the district's financial system, but the district reported that it does not use it. A best practice is to always to have some form of position control, even if it is as simple as an Excel spreadsheet to track positions and costs. However, the district lacks any type of working position control system

- 19.2 Does the district analyze and adjust staffing based on staffing ratios and enrollment? ☒ ☐ ☐

- 19.3 Does the district reconcile budget, payroll and position control regularly, at least at budget adoption and interim reporting periods? ☐ ☒ ☐
Interviews indicated that the district lacks a position control system and that it does not use an established, documented process to reconcile position control with budget and payroll.
- 19.4 Does the district identify a budget source for each new position before the position is authorized by the governing board? ☐ ☒ ☐
Interviews indicated that the district does not consistently identify a budget source before its governing board authorizes a new position.
- 19.5 Does the governing board approve all new positions and extra assignments (e.g., stipends) before positions are posted? ☐ ☒ ☐
Interviews indicated that the district posts positions in anticipation of district governing board approval and does not seek approval before posting extra assignments (e.g., stipends).
- 19.6 Do managers and staff responsible for the district's human resources, payroll and budget functions meet regularly to discuss issues and improve processes? ☐ ☒ ☐
Although staff reported that collaboration has improved, interviews indicated that staff responsible for the district's human resources, payroll and budget functions do not hold regular meetings to discuss issues and improve practices.

20. Special Education**Yes No N/A**

- 20.1 Does the district monitor, analyze and adjust staffing ratios, class sizes and caseloads to align with statutory requirements and industry standards? ☐ ☒ ☐
Interviews indicated that the district monitors and analyzes staffing ratios, class sizes and caseloads to align with statutory requirements and industry standards. However, it does not consistently make staffing adjustments when reductions are necessary.
- 20.2 Does the district access available funding sources for costs related to special education (e.g., excess cost pool, legal fees, mental health)? ☒ ☐ ☐
- 20.3 Does the district use appropriate tools to help it make informed decisions about whether to add services (e.g., special circumstance instructional assistance process and form, transportation decision tree)? ☒ ☐ ☐
- 20.4 Does the district budget and account correctly for all costs related to special education (e.g., transportation, due process hearings, indirect costs, nonpublic schools and/or nonpublic agencies)? ☐ ☒ ☐
Interviews and the district's 2021-22 Special Education Maintenance of Effort, Actuals to Actuals comparison (SEMA) form indicated that the district does not charge its allowable indirect cost rate (6.84%) to special education resources.
- 20.5 Is the district's contribution rate to special education at or below the statewide average contribution rate? ☒ ☐ ☐
- 20.6 Is the district's rate of identification of students as eligible for special education at or below the countywide and statewide average rates? ☐ ☒ ☐
In 2022-23, the district's rate of identification of students as eligible for special education was 13.97%, exceeding both the countywide average of 12.07% and statewide average of 13.07%.

- 20.7 Does the district analyze whether it will meet the maintenance of effort requirement at each interim reporting period? ☐ ☒ ☐

Interviews and the district's SACS forms indicated that the district does not analyze the maintenance of effort requirement at each interim period.

Risk Score, 20 numbered sections only:

40.7%

Key to Risk Score from 20 numbered sections only:

High Risk: 40% or more

Moderate Risk: 25-39.9%

Low Risk: 24.9% and lower

District Fiscal Solvency Risk Level, all FHRA factors:

High

(The existence of any condition from the "Budget and Fiscal Status" section of this report, and/or a material weakness, will supersede the score above because it elevates the district's risk level.)

Appendices

Appendix A - Comparison of 2020 FHRA Results to 2023 FHRA Results

Appendix B - Study Agreement

Appendix A - Comparison of 2020 FHRA Results to 2023 FHRA Results

Shading indicates changes in the district's "No" responses to questions in its 2020 and 2023 FHRA's.

1. Annual Independent Audit Report		2020	2023
1.1	Has the district corrected the most recent and prior two years' audit findings without affecting its fiscal health?	Yes	Yes
1.2	Has the audit report for the most recent fiscal year been completed and presented to the board within the statutory timeline? (Extensions of the timeline granted by the State Controller's Office should be explained.)	Yes	No
1.3	Were the district's most recent and prior two audit reports free of findings of material weaknesses?	Yes	Yes
1.4	Has the district corrected all reported audit findings from the most recent and prior two audits?	Yes	Yes

1. Annual Independent Audit Report			
Response	2020*	2023	Change in Number of "No" Responses
Yes	4	3	Increased by 1
No	0	1	
N/A	0	0	

*In 2020, item 1.5 was included in this section, but it is not part of the 2023 FHRA.

2. Budget Development and Adoption		2020	2023
2.1	Does the district develop and use written budget assumptions and multiyear projections that are reasonable, are aligned with the county superintendent's instructions, and have been clearly articulated?	Yes	No
2.2	Does the district use a budget development method other than a prior-year rollover budget, and, if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses?	No	No
2.3	Does the district use position control data for budget development?	Yes	No
2.4	Does the district calculate the Local Control Funding Formula (LCFF) revenue correctly?	Yes	Yes
2.5	Has the district's budget been approved unconditionally by its county superintendent in the current and two prior fiscal years?	No	Yes
2.6	Does the budget development process include input from staff, administrators, the governing board, the community, and the budget advisory committee (if there is one)?	No	No
2.7	Does the district budget and expend restricted funds before unrestricted funds?	Yes	No
2.8	Have the Local Control and Accountability Plan (LCAP) and the budget been adopted within statutory timelines established by Education Code 42103 and 52062 and filed with the county superintendent of schools no later than five days after adoption or by July 1, whichever occurs first, for the current and one prior fiscal year?	Yes	Yes
2.9	Has the district refrained from including carryover funds in its adopted budget?	Yes	No
2.10	Other than objects in the 5700s and 7300s and appropriate abatements in accordance with the California School Accounting Manual, does the district avoid using negative or contra expenditure accounts?	Yes	Yes

2. Budget Development and Adoption**2020 2023**

- | | | | |
|------|--|----|----|
| 2.11 | Does the district have a documented policy and/or procedure for evaluating the proposed acceptance of grants and other types of restricted funds and their potential multiyear impact on the district's unrestricted general fund? | No | No |
| 2.12 | Does the district adhere to a budget calendar that includes statutory due dates, major budget development tasks and deadlines, and the staff members/departments responsible for completing them? | No | No |

2. Budget Development and Adoption			
Response	2020	2023	Change in Number of "No" Responses
Yes	7	4	Increased by 3
No	5	8	
N/A	0	0	

3. Budget Monitoring and Updates**2020 2023**

- | | | | |
|------|---|-----|-----|
| 3.1 | Are actual revenues and expenses consistent with the most current budget? | No | No |
| 3.2 | Are budget revisions posted in the financial system at each interim report, at a minimum? | Yes | Yes |
| 3.3 | Are clearly written and articulated budget assumptions that support budget revisions communicated to the board at each interim report, at a minimum? | No | No |
| 3.4 | Following board approval of collective bargaining agreements, does the district make necessary budget revisions in the financial system to reflect settlement costs in accordance with Education Code 42142? | Yes | N/A |
| 3.5 | Do the district's responses fully explain the variances identified in the criteria and standards? | No | Yes |
| 3.6 | Has the district addressed any deficiencies the county superintendent has identified in their oversight letters in the most recent and two prior fiscal years? | Yes | No |
| 3.7 | Does the district prohibit processing of requisitions or purchase orders when the budget is insufficient to support the expenditure? | No | No |
| 3.8 | Does the district encumber and adjust encumbrances for salaries and benefits? | Yes | Yes |
| 3.9 | Are all balance sheet accounts in the general ledger reconciled at least at each interim report and at year-end close? | Yes | Yes |
| 3.10 | For the most recent and two prior fiscal years, have the interim reports and the unaudited actuals been adopted and filed with the county superintendent of schools within the timelines established in Education Code? | Yes | Yes |

3. Budget Monitoring and Updates			
Response	2020	2023	Change in Number of "No" Responses
Yes	6	5	No Change
No	4	4	
N/A	0	1	

4. Cash Management**2020 2023**

4.1	Are accounts held by the county treasurer reconciled with the district's and county office's reports monthly?	Yes	Yes
4.2	Does the district reconcile all bank (cash and investment) accounts with bank statements monthly?	Yes	Yes
4.3	Does the district forecast its general fund cash flow for the current and subsequent year and update it as needed to ensure cash flow needs are known?	No	No
4.4	If the district's cash flow forecast shows insufficient cash in its general fund to support its current and projected obligations, does the district have a reasonable plan to address its cash flow needs for the current and subsequent year?	No	Yes
4.5	Does the district have sufficient cash resources in its other funds to support its current and projected obligations in those funds?	Yes	Yes
4.6	If interfund borrowing is occurring, does the district comply with Education Code 42603?	N/A	N/A
4.7	If the district is managing cash in any fund(s) through external borrowing, does the district's cash flow projection include repayment on the terms of the loan agreement?	N/A	N/A

4. Cash Management

Response	2020	2023	Change in Number of "No" Responses
Yes	3	4	Decreased by 1
No	2	1	
N/A	2	2	

5. Charter Schools**2020 2023**

5.1	Does the district have a board policy or other written document(s) regarding charter oversight?	N/A	N/A
5.2	Has the district fulfilled and does it have evidence showing fulfillment of its oversight responsibilities in accordance with Education Code 47604.32?	N/A	N/A
5.3	Are all charter schools authorized by the district going concerns and not in fiscal distress?	N/A	N/A
5.4	Has the district identified specific employees in its various departments (e.g., human resources, business, instructional, and others) to be responsible for oversight of all approved charter schools?	N/A	N/A

5. Charter Schools

Response	2020*	2023	Change in Number of "No" Responses
Yes	0	0	No Change
No	0	0	
N/A	4	4	

*In 2020, item 5.5 was included in this section, but it is not part of the 2023 FHRA.

6. Collective Bargaining Agreements**2020 2023**

6.1	Has the district settled with all its bargaining units for the past two fiscal years?	Yes	Yes
6.2	Has the district settled with all its bargaining units for the current year?	No	No
6.3	Does the district accurately quantify the effects of collective bargaining agreements and include them in its budget and multiyear projections?	Yes	N/A

6. Collective Bargaining Agreements**2020 2023**

6.4	Did the district conduct a presettlement analysis and identify related costs or savings, if any (e.g., statutory benefits, and step-and-column salary increases), for the current and subsequent years, and did it identify ongoing revenue sources or expenditure reductions to support the agreement?	No	No
6.5	In the current and prior two fiscal years, has the district settled the total cost of the bargaining agreements including step-and-column increases at or under the funded cost of living adjustment (COLA)?	No	No
6.6	If settlements have not been reached in the past two years, has the district identified resources to cover the costs of the district's proposal(s)?	No	N/A
6.7	Did the district comply with public disclosure requirements under Government Code 3540.2 and 3547.5, and Education Code 42142?	Yes	Yes
6.8	Did the superintendent and CBO certify the public disclosure of collective bargaining agreement prior to board approval?	Yes	No*
6.9	Is the governing board's action consistent with the superintendent's and CBO's certification?	Yes	N/A

6. Collective Bargaining Agreements

Response	2020	2023	Change in Number of "No" Responses
Yes	5	2	No Change*
No	4	4	
N/A	0	3	

*Despite the score indicating "No Change" in the number of "No" responses, the change from a "yes" to a "no" response in item 6.8 should be considered an increase in the number of "No" responses. This development should be a concern for the district.

7. Contributions and Transfers**2020 2023**

7.1	Does the district have a board-approved plan to eliminate, reduce or control any contributions/transfers from the unrestricted general fund to other restricted programs and funds?	No	No
7.2	If the district has deficit spending in funds other than the general fund, has it included in its multiyear projection any transfers from the unrestricted general fund to cover any projected negative fund balance?	No	Yes
7.3	If any contributions/transfers were required for restricted programs and/or other funds in either of the two prior fiscal years, and there is a need in the current year, did the district budget for them at reasonable levels?	Yes	Yes

7. Contributions and Transfers

Response	2020	2023	Change in Number of "No" Responses
Yes	1	2	Decreased by 1
No	2	1	
N/A	0	0	

8. Deficit Spending (Unrestricted General Fund)**2020 2023**

8.1	Is the district avoiding deficit spending in the current fiscal year?	No	No
8.2	Is the district projected to avoid deficit spending in both of the two subsequent fiscal years?	No	No
8.3	If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending to ensure fiscal solvency?	No	No
8.4	Has the district decreased deficit spending over the past two fiscal years?	Yes	No

8. Deficit Spending

Response	2020	2023	Change in Number of "No" Responses
Yes	1	0	Increased by 1
No	3	4	
N/A	0	0	

9. Employee Benefits**2020 2023**

9.1	Has the district completed an actuarial valuation in accordance with Governmental Accounting Standards Board (GASB) requirements to determine its unfunded liability for other post-employment benefits (OPEB)?	Yes	N/A
9.2	Does the district have a plan to fund its liabilities for retiree health and welfare benefits with the total of annual required service payments (legal, contractual or locally defined such as pay-as-you-go premiums, trust agreement obligations, or board adopted commitments) no greater than 2% of the district's unrestricted general fund revenues?	Yes	N/A
9.3	Has the district followed a policy or collectively bargained agreement to limit accrued vacation balances?	No	No
9.4	Within the last five years, has the district conducted a verification and determination of eligibility for benefits for all active and retired employees and dependents?	Yes	No
9.5	Does the district track, reconcile and report employees' compensated leave balances?	Yes	No

9. Employee Benefits

Response	2020	2023	Change in Number of "No" Responses
Yes	4	0	Increased by 2
No	1	3	
N/A	0	2	

10. Enrollment and Attendance**2020 2023**

10.1	Has the district's enrollment been increasing or remained stable for the current and two prior years?	No	No
10.2	Does the district monitor and analyze enrollment and average daily attendance (ADA) data at least monthly through the second attendance reporting period (P-2)?	Yes	No
10.3	Does the district track historical enrollment and ADA data to establish future trends?	Yes	Yes
10.4	Do school sites maintain an accurate record of daily enrollment and attendance that is reconciled monthly at the site and district levels?	Yes	Yes

10. Enrollment and Attendance		2020	2023
10.5	Has the district certified its California Longitudinal Pupil Achievement Data System (CALPADS) data by the required deadlines (Fall 1, Fall 2, EOY) for the current and two prior years?	Yes	Yes
10.6	Are the district's enrollment projections and assumptions based on historical data, industry-standard methods, and other reasonable considerations?	Yes	No
10.7	Do all applicable sites and departments review and verify their respective CALPADS data and correct it as needed before the report submission deadlines?	No	Yes
10.8	Has the district planned for enrollment losses to charter schools?	N/A	N/A
10.9	Does the district follow established board policy to limit outgoing interdistrict transfers and ensure that only students who meet the required qualifications are approved?	No	Yes
10.10	Does the district meet the student-to-teacher ratio requirement of no more than 24-to-1 for each school in grades TK-3 classes, or, if not, does it have and adhere to an alternative collectively bargained agreement?	Yes	Yes

10. Enrollment and Attendance			
Response	2020	2023	Change in Number of "No" Responses
Yes	6	6	No Change
No	3	3	
N/A	1	1	

11. Facilities		2020	2023
11.1	If the district participates in the state's School Facilities Program, has it met the required contribution for the Routine Restricted Maintenance Account?	Yes	Yes
11.2	Does the district have sufficient and available capital outlay and/or bond funds to cover all contracted obligations for capital facilities projects?	Yes	Yes
11.3	Does the district properly track and account for facility-related projects?	Yes	Yes
11.4	Does the district use its facilities fully in accordance with the Office of Public School Construction's loading standards?	No	No
11.5	Does the district include facility needs (maintenance, repair and operating requirements) when adopting a budget?	No	No
11.6	Has the district met the facilities inspection requirements of the Williams Act and resolved any outstanding issues?	Yes	Yes
11.7	If the district passed a Proposition 39 general obligation bond, has it met the requirements for audit, reporting, and a citizens' bond oversight committee?	Yes	Yes
11.8	Does the district have a long-range facilities master plan that reflects its current and projected facility needs?	No	Yes

11. Facilities			
Response	2020	2023	Change in Number of "No" Responses
Yes	5	6	Decreased by 1
No	3	2	
N/A	0	0	

12. Fund Balance and Reserve for Economic Uncertainty**2020 2023**

12.1	Is the district able to maintain the minimum reserve for economic uncertainty in the current year (including Fund 01 and Fund 17) as defined by criteria and standards?	Yes	No
12.2	Is the district able to maintain the minimum reserve for economic uncertainty in the two subsequent years?	No	No
12.3	If the district is not able to maintain the minimum reserve for economic uncertainty, does the district's multiyear financial projection include a board-approved plan to restore the reserve?	No	No
12.4	Is the district's projected unrestricted fund balance stable or increasing in the two subsequent fiscal years?	No	No
12.5	If the district has unfunded or contingent liabilities or one-time costs other than post-employment benefits, does the unrestricted general fund balance include sufficient assigned or committed reserves above the recommended reserve level?	N/A	N/A

12. Fund Balance and Reserve for Economic Uncertainty			
Response	2020	2023	Change in Number of "No" Responses
Yes	1	0	Increased by 1
No	3	4	
N/A	1	1	

13. General Fund – Current Year**2020 2023**

13.1	Does the district ensure that one-time revenues do not pay for ongoing expenditures?	Yes	No
13.2	Is the percentage of the district's general fund unrestricted expenditure budget that is allocated to salaries and benefits at or below the statewide average for the current year?	No	Yes
13.3	Is the percentage of the district's general fund unrestricted expenditure budget that is allocated to salaries and benefits at or below the statewide average for the two prior years?	No	Yes
13.4	If the district has received any uniform complaints or legal challenges regarding local use of supplemental and concentration grant funding in the current or two prior years, is the district addressing the complaint(s)?	N/A	Yes
13.5	Does the district either ensure that restricted dollars are sufficient to pay for staff assigned to restricted programs or have a plan to fund these positions with unrestricted funds?	Yes	No
13.6	Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time?	No	Yes
13.7	Does the district account for program costs, including the maximum allowable indirect costs, for each restricted resource and other funds?	No	No

13. General Fund – Current Year			
Response	2020	2023	Change in Number of "No" Responses
Yes	2	4	Decreased by 1
No	4	3	
N/A	1	0	

14. Information Systems and Data Management		2020	2023
14.1	Does the district use an integrated financial and human resources system?	Yes	Yes
14.2	Does the district use the system(s) to provide key financial and related data, including personnel information, to help the district make informed decisions?	No	No
14.3	Has the district accurately identified students who are eligible for free or reduced-price meals, English learners, and foster youth, in accordance with the LCFF and its LCAP?	Yes	Yes
14.4	Is the district using the same financial system as its county office?	Yes	Yes
14.5	If the district is using a separate financial system from its county office, is there an automated interface that allows data to be sent and received by both the district's and county office's systems?	N/A	N/A
14.6	If the district is using a separate financial system from its county office, has the district provided the county superintendent with direct access so the county superintendent can provide oversight, review and assistance?	N/A	N/A

14. Information Systems and Data Management			
Response	2020	2023	Change in Number of "No" Responses
Yes	3	3	No Change
No	1	1	
N/A	2	2	

15. Internal Controls and Fraud Prevention		2020	2023
15.1	Does the district have controls that limit access to its financial system and include multiple levels of authorization?	Yes	Yes
15.2	Are the district's financial system's access and authorization controls reviewed and updated upon employment actions (e.g., resignations, terminations, promotions or demotions) and at least annually?	Yes	Yes
15.3	Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored?:		
	• Accounts payable (AP)	Yes	Yes
	• Accounts receivable (AR)	Yes	Yes
	• Purchasing and contracts	No	Yes
	• Payroll	No	No
	• Human resources (i.e., duties relative to position control and payroll processes)	No	Yes
15.4	Are beginning balances for the new fiscal year posted and reconciled with the ending balances for each fund from the prior fiscal year?	Yes	Yes
15.5	Does the district review and work to clear prior year accruals throughout the year?	Yes	Yes
15.6	Has the district reconciled and closed the general ledger (books) within the time prescribed by the county superintendent?	Yes	Yes
15.7	Does the district have processes and procedures to discourage and detect fraud?	Yes	No
15.8	Does the district have a process for collecting reports of possible fraud (such as an anonymous fraud reporting hotline) and for following up on such reports?	No	No
15.9	Does the district have an internal audit process?	No	No

15. Internal Controls and Fraud Prevention			
Response	2020*	2023	Change in Number of “No” Responses
Yes**	8	9	Decreased by 1
No	5	4	
N/A	0	0	

*In 2020, items 15.10 and 15.11 were included in this section, but they are not part of the 2023 FHRA.

**Item 15.3 includes subitems so the total number of possible “yes,” “no” or “N/A” responses is greater than the number of section items.

16. Leadership and Stability		2020	2023
16.1	Does the district have a chief business official who has been with the district as chief business official for more than two years?	No	Yes
16.2	Does the district have a superintendent who has been with the district as superintendent for more than two years?	No	Yes
16.3	Does the superintendent meet on a scheduled and regular basis with all members of their administrative cabinet?	Yes	Yes
16.4	Is training on financial management and budget provided to site and department administrators who are responsible for budget management?	No	No
16.5	Does the governing board adopt and revise policies and administrative regulations annually?	Yes	Yes
16.6	Are newly adopted or revised policies and administrative regulations implemented, communicated and available to staff?	Yes	Yes
16.7	Do all board members attend training on the budget and governance at least every two years?	No	No
16.8	Is the superintendent’s evaluation performed according to the terms of their contract?	No	Yes

16. Leadership and Stability			
Response	2020	2023	Change in Number of “No” Responses
Yes	3	6	Decreased by 3
No	5	2	
N/A	0	0	

17. Multiyear Projections		2020	2023
17.1	Has the district developed multiyear projections that include detailed assumptions aligned with industry standards?	Yes	No
17.2	To help calculate its multiyear projections, did the district prepare an accurate LCFF calculation with multiyear considerations?	Yes	Yes
17.3	Does the district use its most current multiyear projection in making financial decisions?	Yes	Yes
17.4	If the district uses a broad adjustment category in its multiyear projection (such as lines B10, B1d, B2d Other Adjustments, in the SACS Form MYP/MYPI), is there a detailed list of what is included in the adjustment amount and are the adjustments reasonable?	N/A	N/A

17. Multiyear Projections			
Response	2020	2023	Change in Number of “No” Responses
Yes	3	2	Increased by 1
No	0	1	
N/A	1	1	

18. Non-Voter-Approved Debt and Risk Management	2020	2023
18.1 Are the sources of repayment for non-voter-approved debt (such as certificates of participation [COPs], bridge financing, bond anticipation notes [BANs], revenue anticipation notes [RANs] and others) stable, predictable, and other than unrestricted general fund?	N/A	N/A
18.2 If the district has issued non-voter-approved debt, has its credit rating remained stable or improved during the current and two prior fiscal years?	N/A	N/A
18.3 If the district is self-insured, has the district completed an actuarial valuation as required and have a plan to pay for any unfunded liabilities?	N/A	N/A
18.4 If the district has non-voter-approved debt (such as COPs, bridge financing, BANs, RANs and others), is the total of annual debt service payments no greater than 2% of the district's unrestricted general fund revenues?	N/A	N/A

18. Non-Voter-Approved Debt and Risk Management			
Response	2020	2023	Change in Number of “No” Responses
Yes	0	0	No Change
No	0	0	
N/A	4	4	

19. Position Control	2020	2023
19.1 Does the district account for all positions and costs?	No	No
19.2 Does the district analyze and adjust staffing based on staffing ratios and enrollment?	Yes	Yes
19.3 Does the district reconcile budget, payroll and position control regularly, at least at budget adoption and interim reporting periods?	No	No
19.4 Does the district identify a budget source for each new position before the position is authorized by the governing board?	No	No
19.5 Does the governing board approve all new positions and extra assignments (e.g., stipends) before positions are posted?	No	No
19.6 Do managers and staff responsible for the district's human resources, payroll and budget functions meet regularly to discuss issues and improve processes?	No	No

19. Position Control			
Response	2020	2023	Change in Number of “No” Responses
Yes	1	1	No Change
No	5	5	
N/A	0	0	

*In 2020, item 19.7 was included in this section, but it is not part of the 2023 FHRA.

20. Special Education		2020	2023
20.1	Does the district monitor, analyze and adjust staffing ratios, class sizes and caseloads to align with statutory requirements and industry standards?	Yes	No
20.2	Does the district access available funding sources for costs related to special education (e.g., excess cost pool, legal fees, mental health)?	Yes	Yes
20.3	Does the district use appropriate tools to help it make informed decisions about whether to add services (e.g., special circumstance instructional assistance process and form, transportation decision tree)?	Yes	Yes
20.4	Does the district budget and account correctly for all costs related to special education (e.g., transportation, due process hearings, indirect costs, nonpublic schools and/or nonpublic agencies)?	Yes	No
20.5	Is the district's contribution rate to special education at or below the statewide average contribution rate?	Yes	Yes
20.6	Is the district's rate of identification of students as eligible for special education at or below the countywide and statewide average rates?	No	No
20.7	Does the district analyze whether it will meet the maintenance of effort requirement at each interim reporting period?	Yes	No

20. Special Education			
Response	2020	2023	Change in Number of "No" Responses
Yes	6	3	Increased by 3
No	1	4	
N/A	0	0	

Appendix B - Study Agreement



FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM STUDY AGREEMENT July 11, 2023

The Fiscal Crisis and Management Assistance Team (FCMAT), hereinafter referred to as the team, and the Cabrillo Unified School District, hereinafter referred to as the district, mutually agree as follows:

1. BASIS OF AGREEMENT

The team provides a variety of services to local education agencies (LEAs). In accordance with the 2018-19 Budget Act, the team has been assigned to study the district's fiscal health because it received a lack of going concern designation from the county superintendent of schools. The team may include staff from FCMAT, county offices of education, the California Department of Education, other school districts, or private contractors. All work shall be performed in accordance with the terms, standards and conditions of this agreement.

The county superintendent will be notified of this agreement between the district and FCMAT and will receive a copy of the final report. The final report will also be published on the FCMAT website.

2. SCOPE OF THE WORK

A. Scope and Objectives of the Study

Prepare an analysis using the 20 factors in FCMAT's Fiscal Health Risk Analysis, and identify the district's specific risk rating for fiscal insolvency.

B. Services and Products to be Provided

1. Orientation Meeting – If on-site review is needed, the team will conduct an orientation session at the district to brief district management and supervisory personnel on the team's procedures and the purpose and schedule of the study.
2. On-site Review – The team will conduct an on-site review at the district office and at school sites if necessary.
3. Draft Report – Electronic copies of a preliminary draft report will be delivered to the district's administration for review and comment.
4. Final Report – Electronic copies of the final report will be delivered to the district's administration and to the county superintendent following completion of the review. Printed copies are available from FCMAT upon request.
5. Board Presentation – The team will make a presentation regarding the final report at a district board meeting.

3. PROJECT PERSONNEL

The FCMAT study team may include:

- | | |
|----------------------------|--------------------|
| <i>A. To be determined</i> | <i>FCMAT Staff</i> |
| <i>B. To be determined</i> | <i>FCMAT Staff</i> |

4. PROJECT COSTS

Pursuant to the 2018-19 Budget Act, costs for the study shall be as follows:

- A. All staff member and consultant daily rates and expenses will be covered by a specific state apportionment for this purpose.
- B. Based on the elements noted in section 2A, the total cost of the services is \$0.**

5. RESPONSIBILITIES OF THE DISTRICT

- A. The district will provide office and conference room space during on-site reviews.
- B. The district will provide the following items:
 - 1. Current or proposed detailed organizational charts.
 - 2. Any documents requested on a supplemental list. Documents requested on the supplemental list should be provided to FCMAT only in electronic format; if only hard copies are available, they should be scanned by the district and sent to FCMAT in electronic format.
 - 3. Documents should be provided in advance of fieldwork; any delay in the receipt of the requested documents may affect the start date and/or completion date of the project. Upon approval of the signed study agreement, access will be provided to FCMAT's online SharePoint document repository, where the district will upload all requested documents.
- C. The district's administration will review a draft copy of the report resulting from the study. Any comments regarding the accuracy of the data presented in the report or the practicability of the recommendations will be reviewed with the team prior to completion of the final report. All such comments should be provided to the team within five working days after receipt of the draft.

Pursuant to Education Code (EC) 45125.1(c), representatives of FCMAT will have limited contact with pupils. The district shall take appropriate steps to comply with EC 45125.1(c).

6. PROJECT SCHEDULE

The schedule of services will be determined jointly by FCMAT and the district.

7. COMMENCEMENT AND COMPLETION OF WORK

FCMAT will begin work as soon as it has assembled an available and appropriate study team consisting of FCMAT staff and independent consultants, taking into consideration other jobs FCMAT has previously undertaken and assignments from the state. The team will work expeditiously to complete its work and deliver its report, subject to the cooperation of the district and any other parties from which, in the team's judgment, it must obtain information. Once the team has completed its fieldwork, it will proceed to prepare a draft report and a final report. The district understands and agrees that FCMAT is a state agency and all FCMAT reports are published on the FCMAT website and made available to interested parties in state government. In the absence of extraordinary circumstances, FCMAT will not withhold preparation, publication and distribution of a report once fieldwork has been completed, and the district shall not request that it do so.

8. INDEPENDENT CONTRACTOR

FCMAT is an independent contractor and is not an employee or engaged in any manner with the district. The manner in which FCMAT's services are rendered shall be within its sole control and discretion. FCMAT representatives are not authorized to speak for, represent, or obligate the district in any manner without prior express written authorization from an officer of the district.

9. INSURANCE

During the term of this agreement, FCMAT shall maintain liability insurance of not less than \$1 million unless otherwise agreed upon in writing by the district, automobile liability insurance in the amount required under California state law, and workers' compensation as required under California state law. Upon the request of the district and the receipt of the signed study agreement, FCMAT shall provide certificates of insurance, with Cabrillo Unified School District named as additional insured, indicating applicable insurance coverages.

10. HOLD HARMLESS

FCMAT shall hold the district, its board, officers, agents, and employees harmless from all suits, claims and liabilities resulting from negligent acts or omissions of FCMAT's board, officers, agents and employees undertaken under this agreement. Conversely, the district shall hold FCMAT, its board, officers, agents, and employees harmless from all suits, claims and liabilities resulting solely from negligent acts or omissions of the district's board, officers, agents and employees undertaken under this agreement.

11. COVID-19 PANDEMIC

Because of the existence of COVID-19 and the resulting shelter-at-home orders, local educational agency closures and other related considerations, at FCMAT's sole discretion, the Scope of Work, Project Costs, Responsibilities of the District (Sections I, IV and V herein) and other provisions herein may be revised. Examples of such revisions may include, but not be limited to, the following:

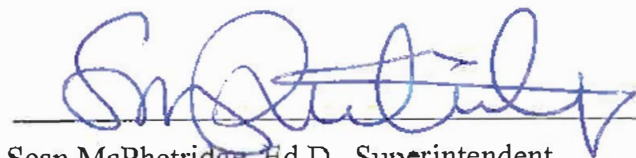
- A. Orientation and exit meetings, interviews and other information-gathering activities may be conducted remotely via telephone, videoconferencing, etc. References to on-site work or fieldwork shall be interpreted appropriately given the circumstances.
- B. Activities performed remotely that are normally performed in the field shall be billed hourly as provided as if performed in the field (excluding out-of-pocket costs).
- C. The district may be relieved of its duty to provide conference and other work area facilities for the team.

12. FORCE MAJEURE

Neither party will be liable for any failure of or delay in the performance of this study agreement due to causes beyond the reasonable control of the party, except for payment obligations by the district.

13. CONTACT PERSON

Name: Sean McPhetridge, Ed.D.
 Telephone: (650) 712-7100
 E-Mail: mcphetridges@cabrillo.k12.ca.us



Sean McPhetridge, Ed.D., Superintendent
 Cabrillo Unified School District

7/11/23

Date



07/14/2023

Michael H. Fine
 Chief Executive Officer
 Fiscal Crisis and Management Assistance Team

Date



CABRILLO UNIFIED SCHOOL DISTRICT

498 Kelly Avenue, Half Moon Bay, California 94019 • 650 712-7100 • Fax 650 726-0279 • www.cabrillo.k12.ca.us

SUPERINTENDENT

Sean McPhetridge, Ed.D.

GOVERNING BOARD

Mary Beth Alexander
Lizet Cortes
Carmen Daniel
Kimberly Hines
Sophia Layne

MEMORANDUM

MEETING DATE: October 12, 2023
TO: Members of the Governing Board
FROM: J Jesús Contreras, Ed.D., Deputy Superintendent of Business Services
Jennifer Marsh, Fiscal Director
CATEGORY: Information
ITEM TITLE: Cabrillo Unified School District Fiscal Stabilization Plan and San Mateo County Office of Education Fiscal Oversight

BACKGROUND INFORMATION

The Cabrillo Unified School District (CUSD) filed with the San Mateo County Office of Education (SMCOE) its 2022-23 first and second interim reports as qualified. Thus, SMCOE required filing a third interim report, which was filed as negative (May 30, 2023). A letter of Lack of Ongoing Concern was issued to CUSD on June 28, 2023. In the letter, SMCOE advised the CUSD to assess its spending and take immediate steps to adjust its staffing commensurate with projected ongoing declining enrollment. Additionally, SMCOE assigned a fiscal expert to support the development of a *Fiscal Stabilization Plan*.

Staff will present to the CUSD Governing Board the process and method for planning, developing, and implementing a districtwide reduction of expenditures for the current year (2023-24) and two out-years (2024-25 and 2025-26).

In fulfilling its fiscal oversight responsibilities, CUSD will agendize this standing monthly fiscal update Board item, and SMCOE staff will continue to work in an oversight capacity with CUSD staff to provide ongoing updates to the CUSD Governing Board and to inform them regarding next steps in our journey toward fiscal health and solvency.

FISCAL ANALYSIS

The impact of the implementation of the *Fiscal Stabilization Plan* on the CUSD Multi-Year Projections (MYP) of its revenue and expenditures will be presented to the Governing Board at the November and December Board meetings. CUSD will be presented with a *Fiscal Stabilization Plan* for approval at its November 2023 meeting.

RECOMMENDATION

Receive and comment on the *Fiscal Stabilization Plan* as presented.



CABRILLO UNIFIED SCHOOL DISTRICT
Every Student. Every Day!

Cabrillo Unified School District Solvency and Fiscal Stabilization Plan Update

J Jesus Contreras, Deputy Superintendent of Business Services

Jennifer Marsh, Fiscal Director

October 12, 2023

Cabrillo Unified Fiscal Challenges

- After projected revenues came in less than anticipated in previous years, Cabrillo Unified School District (CUSD) faces challenges in meeting its fiscal obligations due to deficit spending, declining enrollment, salary increases based on non-realized revenue projections, and flipping back and forth between Basic Aid and LCFF funding status.
- San Mateo County Office of Education (SMCOE) is the agency responsible for monitoring the fiscal solvency of all districts in the County and is actively engaged with CUSD.
- SMCOE has assigned CUSD a fiscal advisor to take an active role in CUSD financial procedures and fiscal recovery.



Background (How Did We Get Here?)

CUSD 2022-23 Financial Reports:

The First Interim Financial Report (December 2022) synthesized revenue and expenditures through October 31, 2022. It was filed as “**Qualified.**”

The Second Interim Financial Report (March 2023) was similarly filed as “**Qualified.**”

Because of two qualified reports, SMCOE required CUSD to submit the Third Interim Financial Report (May 30, 2023): it was filed as “**Negative.**”

The 2023-24 Budget presented to SMCOE was filed with **Negative status.** It was conditionally approved by SMCOE through correspondence dated September 18, 2023. However, there are steps required of CUSD ahead.

*(change from Jan/change from 2022 Budget Act)
Source – Capitol Advisors



	2023-24 Budget Adoption: Cabrillo USD Summary and Multi-Year-Projections											
	2022-23: LCFF			2023-24: Basic Aid			2024-25: Basic Aid			2025-26: Basic Aid		
	UNRESTRICTED	RESTRICTED	COMBINED	UNRESTRICTED	RESTRICTED	COMBINED	UNRESTRICTED	RESTRICTED	COMBINED	UNRESTRICTED	RESTRICTED	COMBINED
Row Labels	22/23 Proj	22/23 Proj	22/23 Proj	23/24 Proj	23/24 Proj	23/24 Proj	24/25 Proj	24/25 Proj	24/25 Proj	25/26 Proj	25/26 Proj	25/26 Proj
LCFF	32,066,327	2,275,943	34,342,270	34,933,179	2,275,943	37,209,122	33,532,374	2,275,943	35,808,317	34,164,960	2,275,943	36,440,903
Federal Revenue	19,235	1,511,506	1,530,741	19,235	1,630,007	1,649,242	19,235	1,144,674	1,163,909	19,235	1,144,674	1,163,909
State Revenue	567,516	6,902,539	7,470,055	550,686	4,067,993	4,618,679	532,836	3,616,183	4,149,019	515,326	3,609,282	4,124,608
Local Revenue	282,536	3,250,316	3,532,852	282,536	2,442,525	2,725,061	282,536	2,359,689	2,642,225	282,536	2,359,689	2,642,225
Total Revenues	32,935,614	13,940,304	46,875,918	35,785,636	10,416,468	46,202,104	34,366,981	9,396,489	43,763,470	34,982,057	9,389,588	44,371,645
Certificated Salaries	12,908,965	4,280,346	17,189,311	13,023,289	3,994,669	17,017,958	13,283,755	3,895,763	17,179,518	13,549,430	3,946,434	17,495,864
Classified Salaries	3,655,996	4,368,112	8,024,108	3,762,460	4,273,715	8,036,175	3,837,709	4,358,641	8,196,350	3,914,463	4,445,814	8,360,277
Benefits	6,305,743	5,634,177	11,939,920	6,957,540	5,132,439	12,089,979	7,115,219	5,184,105	12,299,324	7,263,857	5,267,927	12,531,784
Supplies	957,424	1,485,013	2,442,437	991,163	1,817,640	2,808,803	998,198	1,080,719	2,078,917	1,005,099	1,073,818	2,078,917
Services	3,318,913	3,833,101	7,152,014	3,318,913	3,298,038	6,616,951	3,705,555	2,684,476	6,390,031	4,068,522	2,321,509	6,390,031
Capital Outlay	0	444,495	444,495	0	86,495	86,495	0	86,495	86,495	0	86,495	86,495
Other Outgo/Indirect	77,594	177,216	254,810	77,594	177,216	254,810	77,594	177,216	254,810	77,594	177,216	254,810
Total Expenses	27,224,635	20,222,460	47,447,095	28,130,959	18,780,212	46,911,171	29,018,030	17,467,415	46,485,445	29,878,965	17,319,213	47,198,178
Surplus/(Deficit)	5,710,979	(6,282,156)	(571,177)	7,654,677	(8,363,744)	(709,067)	5,348,951	(8,070,926)	(2,721,975)	5,103,092	(7,929,625)	(2,826,533)
Transfer in (891X)	0	0	0	0	0	0	0	0	0	0	0	0
Transfer out (761X)	200,000	0	200,000	200,000	0	200,000	200,000	0	200,000	200,000	0	200,000
Contribution	(7,932,009)	7,932,009	0	(7,847,534)	7,847,534	0	(8,232,228)	8,232,228	0	(8,487,320)	8,487,320	0
Other In / Out	(8,132,009)	7,932,009	(200,000)	(8,047,534)	7,847,534	(200,000)	(8,432,228)	8,232,228	(200,000)	(8,687,320)	8,487,320	(200,000)
Total Surplus/(Deficit)	(2,421,030)	1,649,853	(771,177)	(392,857)	(516,210)	(909,067)	(3,083,277)	161,302	(2,921,975)	(3,584,228)	557,695	(3,026,533)
9791	3,283,273	1,748,786	5,032,058	711,284	3,398,639	4,109,922	318,427	2,882,429	3,200,855	(2,764,850)	3,043,731	278,880
9793	(150,959)		(150,959)			0			0			0
9795												
Beginning Balance	3,132,314	1,748,786	4,881,099	711,284	3,398,639	4,109,922	318,427	2,882,429	3,200,855	(2,764,850)	3,043,731	278,880
Ending Balance	711,284	3,398,639	4,109,922	318,427	2,882,429	3,200,855	(2,764,850)	3,043,731	278,880	(6,349,078)	3,601,426	(2,747,653)
Revolving Cash, Stores & Prep	45,000		45,000	45,000		45,000	45,000		45,000	45,000		45,000
Restricted Programs		3,398,639	3,398,639		2,882,429	2,882,429		3,043,731	3,043,731		3,601,426	3,601,426
3% REU (9789)	1,429,413	0	1,429,413	1,413,336	0	1,413,336	1,400,564	0	1,400,564	1,421,946	0	1,421,946
UNASSIGNED (9790)	(763,129)	0	(763,129)	(1,139,909)	0	(1,139,909)	(4,210,414)	0	(4,210,414)	(7,816,024)	0	(7,816,024)

Journey Back to Fiscal Health

- SMCOE issued a Lack of Going Concern Letter on June 28, 2023.
- CUSD was then requested by SMCOE to provide a ***Solvency and Fiscal Stabilization Plan*** by July 31, 2023.
- SMCOE then assigned a fiscal expert and support from SMCOE staff to advise CUSD on its financial instability.
- SMCOE also referred CUSD to the Fiscal Crisis and Management Assistance Team to conduct a Fiscal Health Risk Analysis.
- SMCOE has directed CUSD to address the fiscal conditions that resulted in the determination that CUSD may not be able to meet its financial obligations. There is ongoing work ahead to help CUSD regain financial stability after a period of volatility and shortfalls.



Journey Back to Fiscal Health (continued)

- ***Solvency and Fiscal Stabilization Plan*** to include:
 - Plans to address a \$2.8 M negative fund balance
 - Implementation of solutions to eliminate structural deficit
 - Staffing adjustments to reflect declining enrollment trends
 - Review of hiring practices and CUSD's position control
 - Projections of enrollment and Average Daily Attendance
 - Study of staffing ratios and allocations to CUSD schools/staff
 - Analysis of stipends, extra pay, substitute pay, overtime
 - Spending plan for one-time funds to avoid future shortfalls



Journey Back to Fiscal Health (continued)

Actions:

- Business staff are conducting regular ongoing meetings with cabinet level administrators for in-depth analysis of educational needs, costs, and potential operational reductions and savings
- Identification of potential reductions and savings
- Business staff compiles a list of reductions and savings
- CBO and Business staff meet with the Budget Advisory Committee
- A dynamic/live *Solvency and Fiscal Stabilization Plan (Recovery Plan)* will be presented to the Cabrillo Governing Board for approval in November



	Unaudited Actuals 2022-23	2023-24 Reductions	2023-24 Savings	2024-25 Reductions	2024-25 Savings	2025-26 Reductions	2025-26 Savings	Total
1000s								
Certificated Salaries	\$ 17,639,661.05							
Sub-Total	\$ 17,639,661.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000s								
Classified Salaries	\$ 8,225,235.27							
Sub-Total	\$ 8,225,235.27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3000s								
Employee Benefits	\$ 12,153,035.35							
Sub-Total	\$ 12,153,035.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4000s								
Supplies and Instructional Materials	\$ 2,836,746.05							
Sub-Total	\$ 2,836,746.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5000s								
Services and Other Operating Expenses	\$ 7,112,199.98							
Sub-Total	\$ 7,112,199.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6000s								
Capital Outlay	\$ 122,543.88							
Sub-Total	\$ 122,543.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7000s								
Other Outgo	\$ 273,957.54							

Next Steps

- CUSD will continue to have a standing Fiscal Update item at every regularly scheduled Governing Board meeting going forward
- SMCOE will continue support and oversight of CUSD fiscal recovery
- CUSD will implement the recommendations of the Fiscal Crisis and Management Assistance Team (FCMAT) once it is presented and published in the CUSD Fiscal Health Risk Analysis (FHRA) report
- CUSD will work closely with school site principals and HR staff to efficiently staff schools for the 2024-25 school year
- CUSD will also be identifying and implementing operational savings



Questions?

Thank you!



CUSD

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SUPERINTENDENT

Sean McPhetridge, Ed.D.

GOVERNING BOARD

Mary Beth Alexander
Lizet Cortes
Carmen Daniel
Kimberly Hines
Sophia Layne

MEMORANDUM

MEETING DATE: October 12, 2023
TO: Members of the Governing Board
FROM: J Jesús Contreras, Ed.D., Deputy Superintendent of Business Services
CATEGORY: Information
ITEM TITLE: Cabrillo Unified School District Bond Program Update

BACKGROUND INFORMATION

The Cabrillo Unified School District (CUSD) Bond Program includes the modernization of El Granada and Farallone View Elementary Schools along with other improvement projects across the district (roofs, Agricultural Science facilities, Early Education facilities, et cetera.) Staff will present an update of the projects funded with Bond funds.

FISCAL ANALYSIS

The CUSD Bond Program is financed with Bond proceeds managed through Fund 21. The General Fund is not affected by the Bond projects.

RECOMMENDATION

Receive the Bond Program presentation.



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Bond Program Update Measure S and M

J Jesús Contreras, Ed.D., Deputy Superintendent of Business Services
Governing Board Meeting
October 12, 2023

2012 Measure S (June 2012) & Measure M (June 2018)

On June 5, 2012 Cabrillo USD (CUSD) voters approved **Measure S**, an **\$81,000,000** bond authorization for the acquisition, construction, improvement, furnishing, and equipping of School Facilities.

On June 5, 2018, CUSD voters approved **Measure M**, a \$99,000,000 bond authorization, for updating of classrooms and science labs, essential safety repairs, fixing leaky roofs, equipping classrooms with technology, replacing/repairing heating and plumbing, and constructing and equipping classrooms.



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History of Authorizations

District has received three separate bond authorizations

Cabrillo Unified School District

Bond Election Date	Authorized Amount	% Support	Issued Amount	Remaining Authorization
June 4, 1996 Measure K	\$35,000,000	75.3% (66.7% required)	\$34,996,263	\$0*
June 5, 2012 Measure S	\$81,000,000	56.5% (55.0% required)	\$58,000,000	\$23,000,000
June 5, 2018 Measure M	\$99,000,000	55.1% (55.0% required)	\$75,000,000	\$24,000,000
Total	\$215,000,000		\$167,996,263	\$47,000,000

SOLD 4/23

*Technically \$3,736.75 remains under the Measure K authorization, but it is not accessible since it is less than a single bond denomination.

❖ The District plans to issue the remaining authorization in the next few years.

Anticipated CUSD Projects Budget

PROJECTS	Farallone View	El Granada	Other CUSD Projects	Totals
Phase 1 & Phase 2	\$ 23,408,750.00			
Phase 1 (7 Classrooms)		\$ 25,871,931.00		
Modernization (Phase 2)		\$ 20,062,589.00		
Roofs, HMBHS, Maint.			\$ 7,916,782.00	
Totals	\$ 23,408,750.00	\$ 45,934,520.00	\$ 7,916,782.00	\$ 77,260,052.00
Available for ALL Bond Projects: EGE, FV, HMBHS, and Others			\$	77,260,052.00



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Fund 25: Developer Fees

- Restricted Funding in Fund 25 are to be used in alignment with GOV Sections 65970-65981, GOV Section 65995 et seq., and/or items specified in agreements with developer - GOV Section 66006.
- CUSD Proceeds from Developer Fees are ~\$2,209,393 at 2022-23 Unaudited Actuals.
- Funds will be used to supplement the CUSD Bond Program and Capital Outlay as deemed appropriate.



Fund 40: Capital Outlay Projects

- Proceeds from the Cunha Building C Settlement were deposited in CUSD Fund 40 (Settlement was \$12,000,000).
- Fund 40 funds have been designated by the Board to support district-wide capital outlay initiatives and to supplement the CUSD Bond program projects to account for inflation, change orders, and other contingencies.



Farallone View Elementary

- Construction Company: CORE Construction Inc.
- Architects: Studio W
- Status: Construction Has Started
 - > Building A Modernization
 - > Building B and MU Modernization
 - > Observing the CEQA provisions
 - > No Coastal Development Permit Required



Farallone View Elementary (continued)

- Groundbreaking Ceremony:

November 13, 2023

Mid to late Morning

INVITATION/SCHEDULE TO FOLLOW



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EL GRANADA CONSTRUCTION PROJECT UPDATE

EL GRANADA ELEMENTARY SCHOOL | PHASES I, II & FUTURE

400 SANTIAGO AVENUE, HALF MOON BAY, CA 94109



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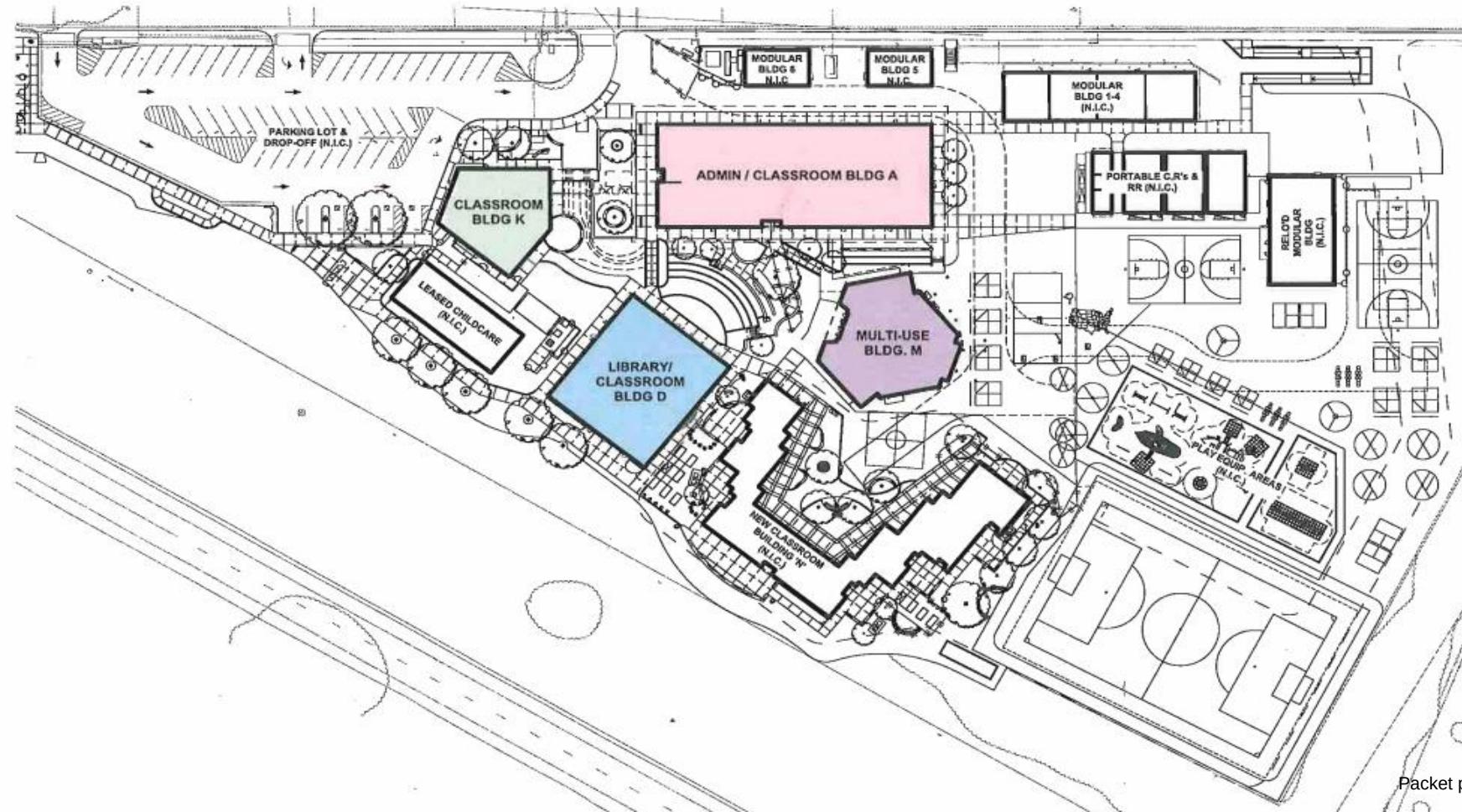
El Granada Elementary

- Construction Company: Rodan Builders
- Architects: Quattrocchi Kwok Architects Firm (QKA)
- Status: Going through DSA **Approval of 1 and 2**:
 - 1. Building 0.5 Complex**
 - 2. Constructing New Building**
 - 3 Modernizing Other Buildings – Design in Process
- CEQA and Coastal Development Permit – **In Process**



CAMPUS SITE PLAN

EL GRANADA ELEMENTARY SCHOOL | BLDGS A, K, D & M

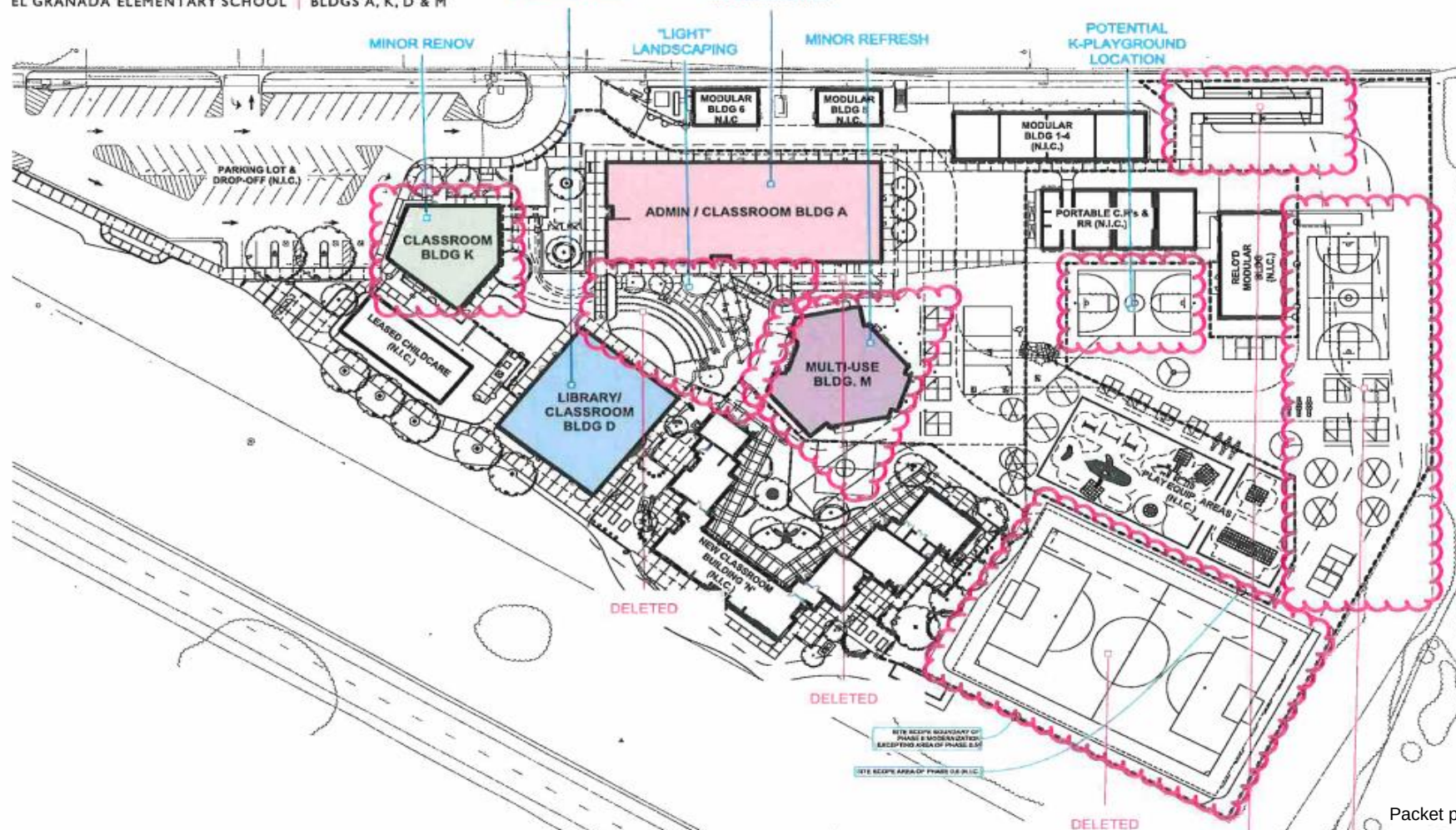


EL GRANADA ELEMENTARY SCHOOL | BLDGS A, K, D & M

MAJOR MODERNIZATION

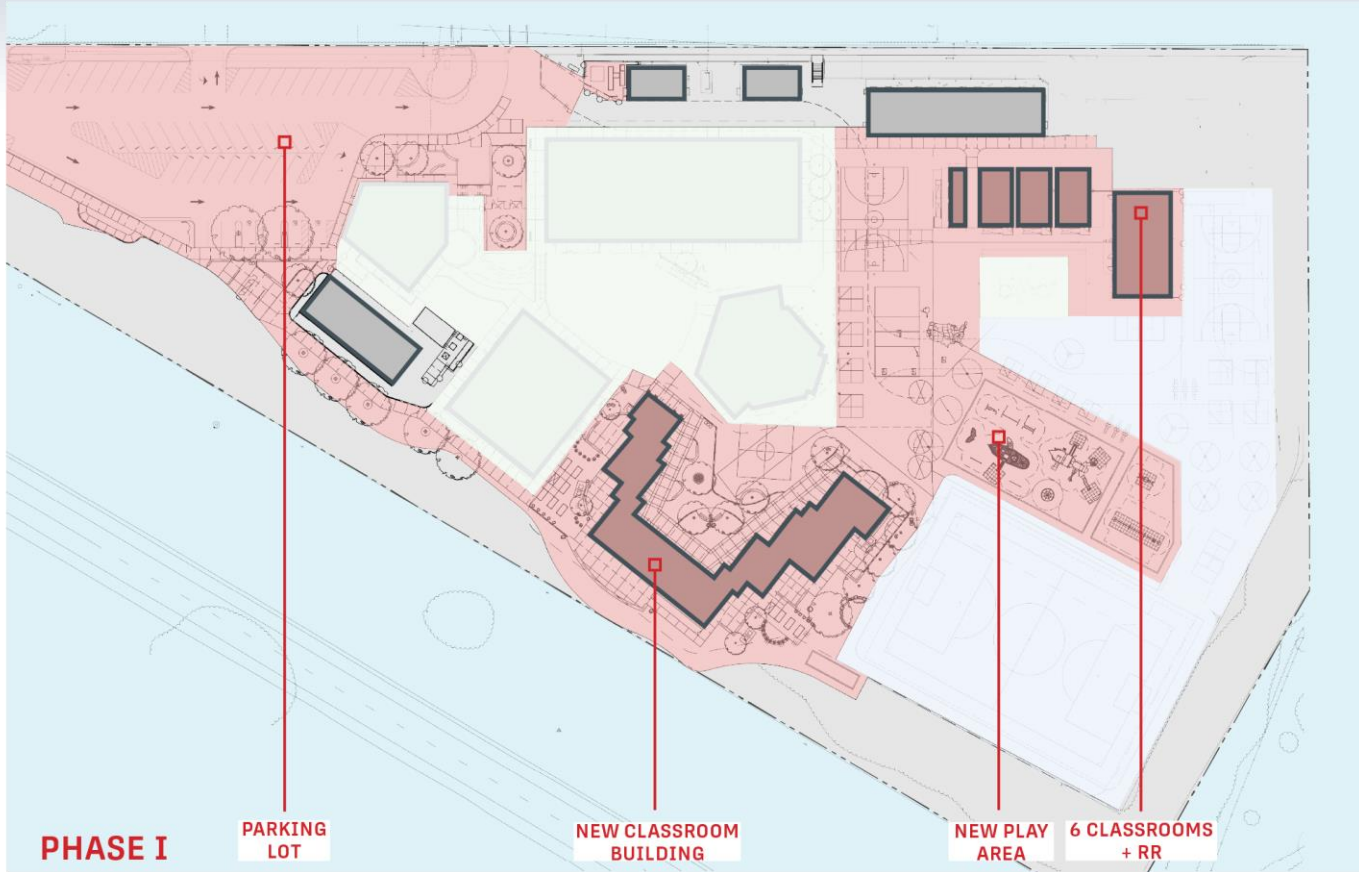
MINOR REFRESH

POTENTIAL
K-PLAYGROUND
LOCATION

QUATTROCCHI KWOK
ARCHITECTS

CAMPUS SITE PLAN - PHASE I

EL GRANADA ELEMENTARY SCHOOL | PHASES I, II & FUTURE



PHASE I

PARKING LOT

NEW CLASSROOM BUILDING

NEW PLAY AREA

6 CLASSROOMS + RR

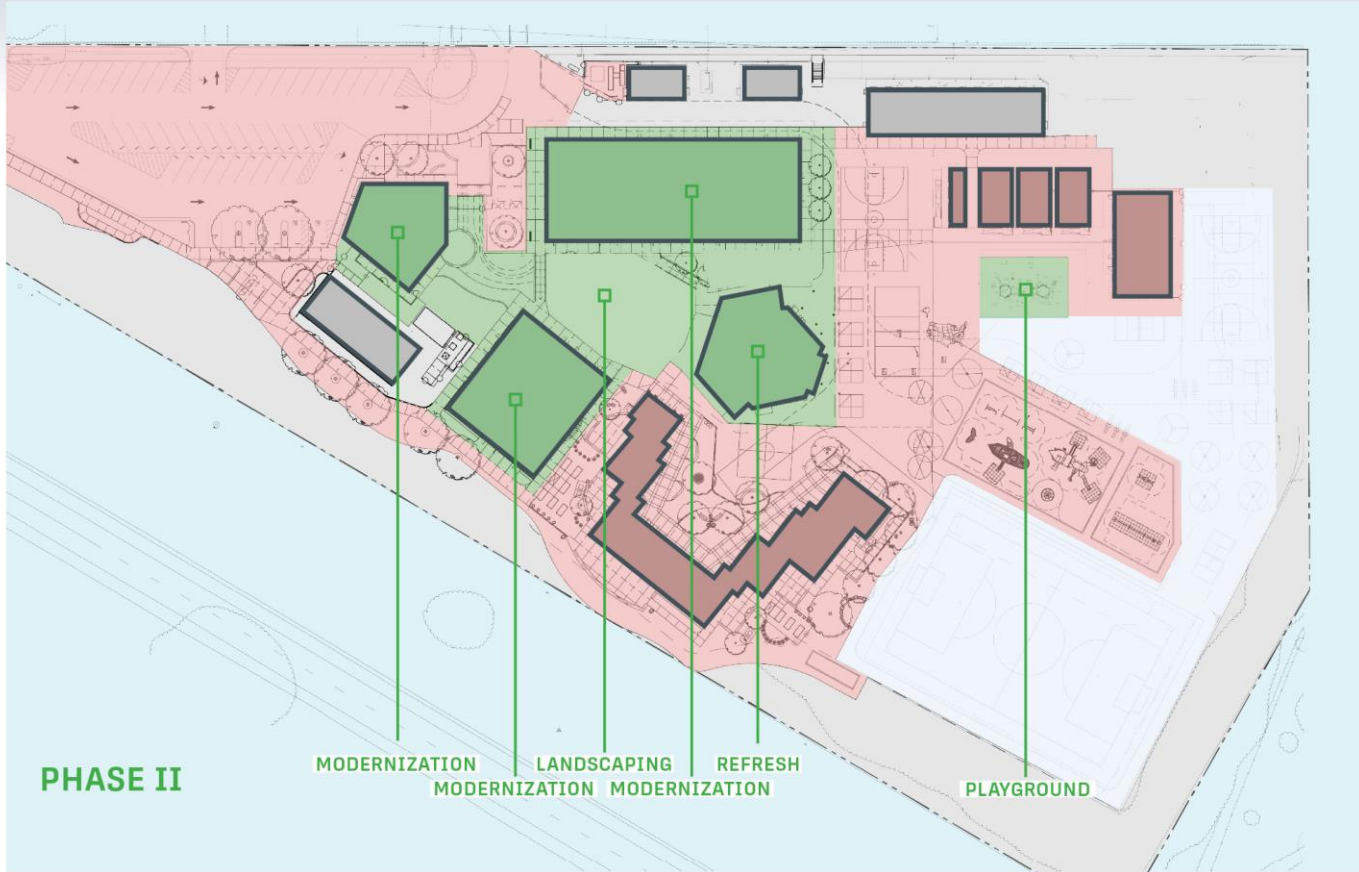


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CAMPUS SITE PLAN - PHASE II

EL GRANADA ELEMENTARY SCHOOL | PHASES I, II & FUTURE



PHASE II

MODERNIZATION

MODERNIZATION

LANDSCAPING

REFRESH

PLAYGROUND



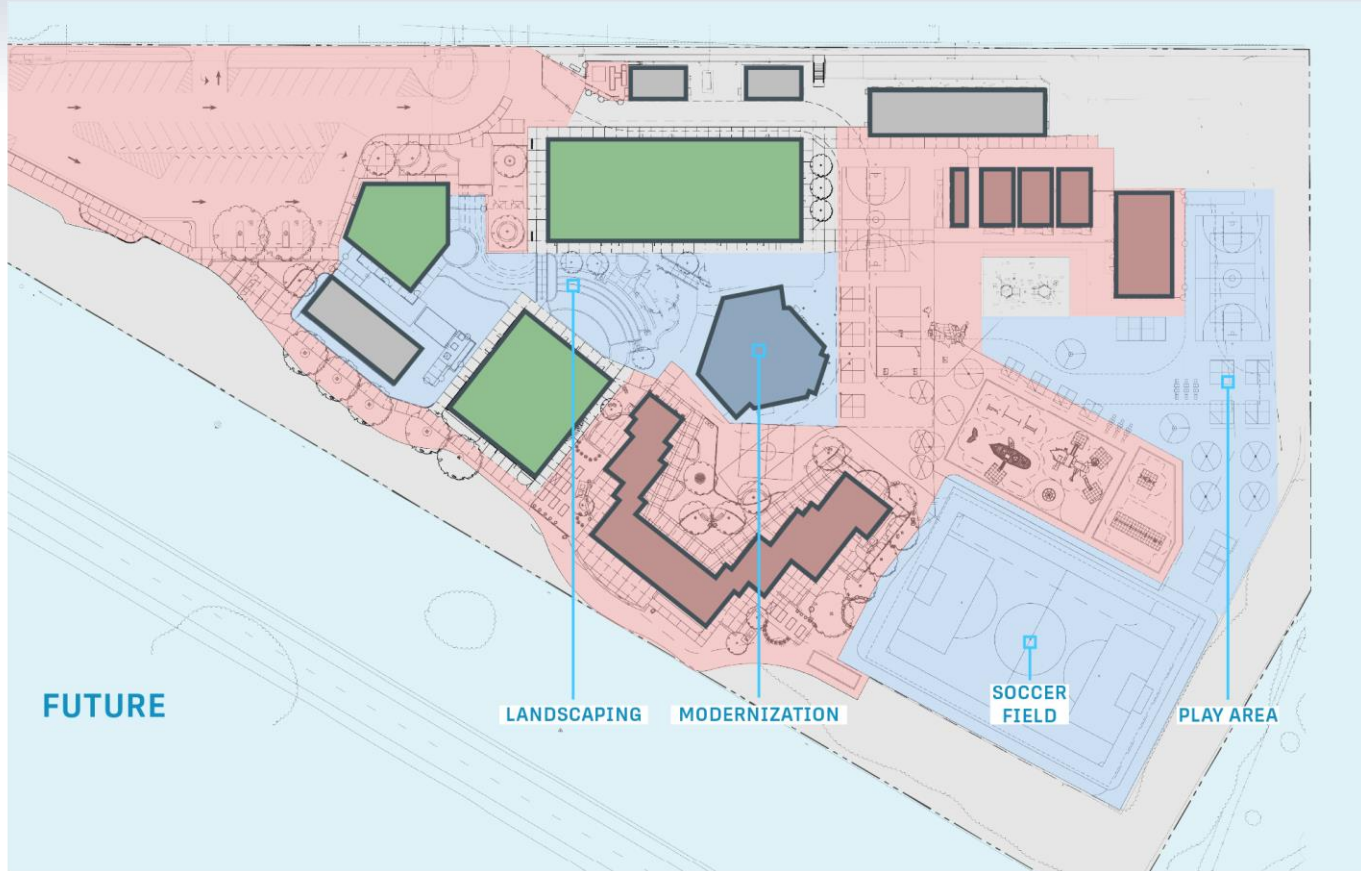
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CAMPUS SITE PLAN - FUTURE

EL GRANADA ELEMENTARY SCHOOL | PHASES I, II & FUTURE



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CUSD Bond Program Legal Authority

- Governing Board: Approves Project Designs and Costs
- Superintendent: Ensures/Facilitates that CUSD Staff Executes Projects
- Citizens Oversight Committee: Ensures that Bond Proceeds are spent only on projects listed in the *Bond Project List*
- Independent Annual Financial Audit: Ensures that Bond Proceeds are spent on authorized projects



Questions?

Thank you!



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SUPERINTENDENT

Sean McPhetridge, Ed.D.

GOVERNING BOARD

Mary Beth Alexander
Lizet Cortes
Carmen Daniel
Kimberly Hines
Sophia Layne

MEMORANDUM

MEETING DATE: October 12, 2023
TO: Members of the Governing Board
FROM: Bianca Forrester, M.A.Ed., Director of Personnel and Pupil Services
CATEGORY: Action
ITEM TITLE: Approval of the Cabrillo Unified School District's Initial Proposals for Reopener Negotiations (2022-23) with the Cabrillo Unified Teachers Association

BACKGROUND INFORMATION

Article 23, "Duration and 'Reopeners,'" section 23.2.1 of the collective bargaining agreement ("CBA") between the Cabrillo Unified School District ("District") and the Cabrillo Unified Teachers Association ("CUTA") provides that, for the 2023-24 school year, reopener negotiations shall occur on Article 2, "Compensation," and Article 3, "Health and Welfare Benefits," and up to two (2) additional articles selected by each party.

The District and CUTA have exchanged their initial proposals, and their respective proposals are attached hereto. The District desires to reopen Article 4, "Leaves of Absence," and Article 12, "Teaching Hours." CUTA desires to reopen Article 2, "Compensation," Article 3, "Health and Welfare Benefits," and Article 14, "Safety Conditions of Employment."

REPORT/PROPOSAL

In accordance with Government Code section 3547, the Governing Board is to receive the initial proposals at a Governing Board meeting to provide the opportunity for the public to make any comments regarding the proposals. After the Governing Board adopts the District's initial proposal, District and CUTA representatives will meet to begin the bargaining process.

FINANCIAL IMPACT

There is no financial impact to the General Fund.

RECOMMENDATION

Staff recommend that the Board allow time for public comments regarding the aforementioned Sunshine Articles as submitted by the Cabrillo Unified Teachers Association and the Cabrillo Unified School District. In accordance with Government Code section 3547c, staff recommend that the Governing Board adopt the CUSD initial proposal.

CUTA
Cabrillo Unified Teachers Association
1 Lewis Foster Drive, Half Moon Bay, CA 94019
Claudia Lunstroth & Tom Cox, Co-Presidents
cutapresidents@gmail.com

September 27, 2023

Sophia Layne, President
Cabrillo Unified School District Governing Board
498 Kelly Avenue
Half Moon Bay, CA 94019

Dear Ms. Layne and Governing Board Members,

Pursuant to Article 23, Duration and Reopeners, CUTA is invoking Clause 23.2.1 2023-24 Reopeners per the Agreement to institute negotiations for an agreement to begin in 2023-24. Consider this our official sunshine notification.

Presently CUTA would like to open:

- Article 2: Compensation;
- Article 3: Health and Welfare Benefits;
- Article 14: Safety Conditions of Employment.

CUTA looks forward to meeting with CUSD on the scheduled date Thursday, October 19, 2023.

Sincerely,

Claudia Lunstroth and Tom Cox
Cabrillo Unified Teachers Association Co-Presidents

Cc: CUSD Governing Board Members
Sean McPhetridge, CUSD Superintendent
Bianca Forrester, Director of Personnel and Pupil Services
Joseph Centoni, CUTA Co-Bargaining Chair
Kathleen Wall, CUTA Co-Bargaining Chair
Kathleen Beebe, CTA Representative

Initial Proposals of the Cabrillo Unified School District to the Cabrillo Unified Teachers Association

Pursuant to Article 23, section 23.2 of the collectively negotiated agreement between Cabrillo Unified School District ("District") and the Cabrillo Unified Teachers Association ("CUTA"), and pursuant to Government Code section 3547, the District proposes to negotiate the following as part of reopener negotiations for the 2023-2024 school year.

Article 23, "Duration and Reopeners," section 23.2.1 of the CBA provides that, for the 2023-24 school year, reopener negotiations shall occur on Article 2, "Compensation," and Article 3, "Health and Welfare Benefits," and up to two (2) additional articles selected by each party.

Article 4: Leaves of Absence

The District seeks to revise the leaves of absence section to conform to law and bring clarity to inconsistent provisions, including but not limited to parental, personal necessity, and personal leaves.

Article 12: Hours of Employment and Working Conditions

The District would like to propose some revisions to the articles around collaboration time, professional development, teacher work hours, and schedules to help achieve District values.

The District looks forward to straightforward, constructive, and expeditious negotiations with the Association.