Regular Governing Board Meeting

CABRILLO UNIFIED SCHOOL DISTRICT

Thursday, January 18, 2024 • 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

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 regular 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.
- Closed Session Items may be addressed under Public Comment on Closed Session Topics.

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

b. Roll Call / Quorum

c. Pledge of Allegiance

2. APPROVAL OF AGENDA

3. RECOGNITIONS

a. Proclamation Honoring Albert (Al) Adreveno as a Catalyst for Community Change

3.a Board_Memo_Recoginition_of_Al_Adreveno.pdf (p. 6)

3.a.1 Board_Recognition_ Al_Adreveno.pdf (p. 7)

4. 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

5. 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. Adoption of Proclamation Declaring February 2024 as African American History Month

5.a Board Memo Proclamation African America History Month.pdf (p. 8)

5.a.1 Proclamation African American History Month.pdf (p. 9)

b. Approval of Certificated Personnel Report

5.b Board Memo Certificated Personnel Report 01.18.24.pdf (p. 11)

c. Approval of Classified Personnel Report

5.c Board Memo Classified Personnel Report 01.18.24.pdf (p. 12)

d. Approval of New Community Schools Family Advocate Specialist Job Description

5.d Board Memo Community Schools Family Advocate Specialist 01.18.24.pdf (p. 13)

5.d.1 Community Schools Advocate Job Description.pdf (p. 14)

e. Approval of Updated Teacher on Special Assignment (TOSA), English Language Development and Teacher on Special Assignment (TOSA), Spanish Immersion Reading Intervention Job Descriptions

5.e Board Memo Updated TOSA Job Descriptions.pdf (p. 17)

5.e.1 Updated Job Description_TOSA_ELD.pdf (p. 18)

5.e.2 Updated Job Description_TOSA Spanish Immersion RI.pdf (p. 23)

f. Approval of Donations to Cabrillo Unified School District

5.f Board_Memo_Donations_01.18.2024.pdf (p. 26)

5.f.1 Summary_Site_Donations_01.18.2024.pdf (p. 27)

g. Approval of Warrant Register Report Processed

5.g Board_Memo_Warrant_Register_01.18.2024.pdf (p. 28)

5.g.1 120123-123123_Warrant_Register.pdf (p. 29)

h. Approval of Purchase of Deck Connecting Platforms and Ramps for Hatch Elementary Early Learning Center

5.h Board_Memo_Deck_Ramp_Hatch_01.18.24.pdf (p. 51)

5.h.1 Deck_Plan.pdf (p. 52)

5.h.2 Quattrocchi_Kwok_Asscociates_Deck_Ramp_Quote.pdf (p. 53)

i. Enrollment Report

5.i Board_Memo_Enrollment_Report_01.18.2024.pdf (p. 55)

5.i.1 Enrollment_Report_Period_5.pdf (p. 56)

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

5.j Board Memo Williams UCP Report.pdf (p. 57)

5.j.1 2023-24_Williams_UCP_Report_Q2.pdf (p. 58)

k. Approval of Regular and Special Governing Board Meetings Minutes

5.k Board Memo Minutes.pdf (p. 59)

5.k.1 2023-12-14 Regular Board Meeting Minutes.pdf (p. 60)

5.k.2 2023-12-16 Special Board Meeting Minutes.pdf (p. 67)

5.k.3 2023-10-12 Regular Board Meeting Minutes.pdf (p. 69)

5.k.4 2023-11-09 Regular Board Meeting Minutes.pdf (p. 74)

6. GENERAL BUSINESS

a. Half Moon Bay High School Site Board Presentation (Presentation)

6.a Board Memo HMBHS Presentation 01.18.24.pdf (p. 80)

6.a.1 HMBHS Presentation 2023-24.pdf (p. 81)

b. CUSD Strategic Plan Approval (Action)

6.b Strategic Plan Presentation and Approval 01.18.24.pdf (p. 108)

6.b.1 Strategic Plan Presentation 01.18.24.pdf (p. 109)

c. Staffing Review Update (Presentation)

6.c Board Memo Staffing Review Update.pdf (p. 129)

6.c.1 CUSD Board Staffing Review Update 01.18.24.pdf (p. 130)

d. Approval of Independent Audit Report for Year Ending June 30, 2023 (Action)

6.d Board_Memo_Year_End_Audit_2022_23.pdf (p. 148)

6.d.2 Audit_Report_2022_23.pdf (p. 149)

e. Cabrillo Unified School District Fiscal Update and San Mateo County Office of Education Fiscal Oversight (Presentation)

6.e Board_Memo_Fiscal_Update_01.18.24.pdf (p. 241)

6.e.1 Fiscal_Update_Presentation.pdf (p. 242)

f. Nutrition Services Department Updates - POSTPONED (Presentation)

6.f Board_Memo_Nutrition_Service_ Update_01.18.24.pdf (p. 248)

6.f.1 Nutrition_Service_Presentation_01.18.2024.pdf (p. 249)

g. Hatch Elementary Security Fencing and Family Engagement Update (Presentation)

6.g Board_Memo_Hatch_Projects_Update_01.18.24.pdf (p. 263)

6.g.1 Hatch_Security_Fencing_Presentation.pdf (p. 264)

h. El Granada Elementary School Modernization Update (Presentation)

6.h Board_Memo_El_Granada_Modernization_Update_01.18.24.pdf (p. 269)

6.h.1 El_Granada_Modernization_Update_Presentation.pdf (p. 270)

i. Adoption of Resolution No. 02-2024 for the Provisions of Governmental Accounting Standards Board (GASB) No. 96 (Action)

6.i Board_Memo_GASB_96 -Resolution_01.18.24.pdf (p. 281)

6.i.1 Resolution 02-2024 GASB_96.pdf (p. 282)

7. FUTURE EVENTS

a. January 26 - Staff Development Day and Minimum Day

b. February 9 - Staff Development Day and Minimum Day

c. February 15 - Regular Board Meeting, Cunha Intermediate School - 6:00 p.m.

8. 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: January 18, 2024
TO: Members of the Governing Board
FROM: Jennifer Marsh, Fiscal Director
J Jesús Contreras, Ed.D., Deputy Superintendent of Business Services
CATEGORY: Recognition
ITEM TITLE: Honoring Mr. Albert (Al) Adreveno as a Coastside Community Leader

BACKGROUND INFORMATION

Al Adreveno was born on July 17, 1923 in San Francisco to Italian immigrants. Al was a first generation American who attended college and pursued a commitment and passion of education for all students. Al's leadership and commitment to our Coastside community moved him to actively participate and lead the committee that passed the General Obligation Bond that funded the construction of Half Moon Bay High School. Al also participated in the process that achieved the unification of three school districts to create the Cabrillo Unified School District (CUSD) as it currently stands. His Coastside leadership includes the establishment and successful development of flower nurseries.

Al's civic commitment to the Coastside includes serving as chair of the Bond Drive School Unification Committee, member of the Half Moon Bay City Council, Mayor of the City of Half Moon Bay, Director of the San Mateo County Council of Mayors, Coastside County Water District, and serving in the San Mateo County Farm Bureau. We are all indebted to him as a community and public school district.

FISCAL ANALYSIS

This recognition does not affect the General Fund.

RECOMMENDATION

Staff recommends presenting a recognition and Board Proclamation to honor Mr. Al Adreveno's contributions to our Coastside community.

CABRILLO UNIFIED SCHOOL DISTRICT
HALF MOON BAY, CALIFORNIA

PROCLAMATION
HONORING ALBERT (AL) ADREVENO AS A CATALYST FOR COMMUNITY CHANGE

"It's better to be a giver than a taker" – Al Adreveno

WHEREAS, Al Adreveno, a first-generation American, was born in San Francisco in 1923 to Italian immigrant parents; went through Grammar, Junior High, and High School in San Mateo County; graduated in 1940 and was the first in his family to graduate from college; and

WHEREAS, Al Adreveno served in the US Armed Forces from 1943 to 1946 as an instructor and Army Engineer during World War II, participating in the invasion of Okinawa; and

WHEREAS, Al Adreveno met his wife of 71 years in 1947 and settled in a Half Moon Bay ranch in 1954 to grow flowers in its fields and greenhouses; and

WHEREAS, from 1960-1962, Al Adreveno actively chaired the committee that successfully passed the Bond that financed the building of Half Moon Bay High School and then sought to unify three (3) school districts into what is now Cabrillo Unified School District; and

WHEREAS, Al Adreveno's innovative spirit of service to the Half Moon Bay Community served as a collaborative change agent dedicated to serving and educating the Coastside youth; and

WHEREAS, Al Adreveno's community service included serving on the Half Moon Bay City Council from 1968-1980 and as Half Moon Bay Mayor from 1971-1972 and 1976-1980; and

WHEREAS, Al Adreveno served in the San Mateo County Farm Bureau as Director, President, and Co-Chair of the Legislative Committee from 1954-1975; and

WHEREAS, Al Adreveno has served as an active and committed community role model as well as an advocate for the education of every child in the Half Moon Bay Community;

NOW, THEREFORE, BE IT RESOLVED that the Cabrillo Unified School District Governing Board formally expresses its deepest appreciation for the many outstanding contributions made by Al Adreveno to the education of our children on the Coastside. From the many Half Moon Bay High School graduates, beginning with the class of 1963, THANK YOU!

PASSED AND ADOPTED this 18th day of January 2024, at a regular meeting of the Governing Board of Cabrillo Unified School District.

_____
Kimberly Hines, President, Governing Board

_____
Sean McPhetridge, Ed.D., Superintendent

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SUPERINTENDENT
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GOVERNING BOARD
Mary Beth Alexander
Lizet Cortes
Carmen Daniel
Kimberly Hines
Sophia Layne

MEMORANDUM

MEETING DATE: January 18, 2024
TO: Members of the Governing Board
FROM: Sean McPhetridge, Ed.D., Superintendent
CATEGORY: Consent/Action
ITEM TITLE: Adoption of Proclamation Declaring February 2024 as African American History Month

BACKGROUND INFORMATION

In 2013, President Obama proclaimed February as National African American History Month. In doing so, he called upon public officials, educators, librarians, and all the people of the United States to observe this month with appropriate programs, ceremonies, and activities.

This year, the Cabrillo Unified School District Governing Board once again formally recognizes the countless contributions that African Americans have made and proclaims February as African American History Month. This annual observance calls our attention to the extraordinary contribution that African Americans have made to the rich cultural history of our nation.

FINANCIAL IMPACT

There is no financial impact to the General Fund by passing this proclamation.

RECOMMENDATION

Adopt the Proclamation Declaring February 2024 as African American History Month.

CABRILLO UNIFIED SCHOOL DISTRICT
HALF MOON BAY, CALIFORNIA

PROCLAMATION

African American History Month
February 2024

WHEREAS, each year during the month of February, the citizens of the United States celebrate African American History Month and the actions, words, and achievements of so many African Americans who have contributed to the success and prosperity of the United States; and

WHEREAS, African Americans have enriched our society through their commitment to promoting fairness, equality, and justice for all; and

WHEREAS, August 2019 marked 400 years since the first arrival of Africans to present-day America, and the United States Congress established the 400 Years of African American History Commission to commemorate the historical heritage and active contributions that Americans of African descent have made to help shape the cultural, academic, social, economic, and moral attributes of this nation; and

WHEREAS, in spite of the African slave trade that created an institution of white supremacy in this nation, Africans and African Americans have nonetheless continued to persevere and move forward in society, fighting for their freedom and also for the freedom of all Americans over time; and

WHEREAS, in 2008, the first African American President of the United States was elected; and

WHEREAS, in 2012, President Barack H. Obama was elected to serve a second term; and

WHEREAS, in 2012, California historically elected the most African Americans to serve in the Legislature, totaling 12 members; and

WHEREAS, 2018 marked the highest number of African American members serving in the United States Congress, totaling 55 members; and

WHEREAS, Africans and African Americans have been great inventors, inventing and improving on innovations such as the air-conditioning unit, almanac, automatic gearshift, blood plasma bag, clothes dryer, doorknob, doorstop, electric lamp bulb, elevator, fire escape ladder, fountain pen, gas mask, golf tee, horseshoe, lantern, lawnmower, lawn sprinkler, lock, lubricating cup, refrigerating apparatus, spark plug, stethoscope, telephone transmitter, thermostat control, traffic signal, and typewriter; and

WHEREAS, African American History Month commemorates and celebrates the many different achievements of African Americans, whether that be in academic pursuits, business, fine arts, political action, and science;

NOW, THEREFORE, BE IT RESOLVED by the Governing Board of the Cabrillo Unified School District that the District takes great pleasure in recognizing February 2024 as African American History Month, urges all Coastside citizens to join in celebrating the accomplishments of African Americans during African American History Month, and encourages the staff and students of CUSD to recognize not only the many different talents of African Americans but also the great achievements, contributions, and sacrifices they have made to help create equity and equality for all.

PASSED AND ADOPTED by the Governing Board of the Cabrillo Unified School District on the 18th day of January 2024, 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:

_____
Lizet Cortes
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
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Sophia Layne

MEMORANDUM

MEETING DATE: January 18, 2024
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. RESIGNATION

Pete Pangelinan, Education Specialist Mild/Moderate, Half Moon Bay High School, effective December 28, 2023.

FISCAL ANALYSIS

The financial impact is included in the budget.

RECOMMENDATION

Approve as submitted.

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MEMORANDUM

MEETING DATE: January 18, 2024
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

Morgan Dundas, Paraprofessional Special Education II, Half Moon Bay High School, effective December 11, 2023.

Cristine Matheny, Paraprofessional, Farallone View Elementary School, effective January 9, 2024.

2. SHORT-TERM EMPLOYMENT CONTRACT FOR HATCH ELEMENTARY

In accordance with Education Code 45103, Cathy Gray, former Hatch Administrative Assistant I, will work two or three days per week, effective January 23, 2024, through February 14, 2024. Ms. Gray will assist Hatch Elementary School to train office personnel, develop structures and systems to ensure smooth office operations, and assist with elementary school registration procedures. This special project is expected to be of limited duration and to conclude on February 14, 2024.

FISCAL ANALYSIS

The financial impact is included in the budget.

RECOMMENDATION

Approve as submitted.

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MEMORANDUM

MEETING DATE: January 18, 2024
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 New Community Schools Family Advocate Specialist Job Description

BACKGROUND INFORMATION

The district secured a grant to fund a Community Schools Family Advocate Specialist position that will help recruit and support families and students who can benefit from interaction with agencies and services available through the district. The person hired into this position will serve as a liaison to determine program eligibility and then create referrals while introducing families to the contacts at these agencies and organizations. The job description for this position will accompany this memorandum.

FISCAL ANALYSIS

There is no financial impact to the General Fund.

RECOMMENDATION

Approve as submitted.

JOB TITLE: Community Schools Family Advocate Specialist

CABRILLO UNIFIED SCHOOL DISTRICT

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BASIC FUNCTION:
Under the direction of the Coordinator for Categorical and Special Projects, identify and recruit eligible families and to serve as a link between program, home, school and community agencies; encourage parent involvement; monitor student and family needs and refer to appropriate services; maintain relationships with non-profit, government and other agencies to provide services to families and to be present at community events to connect with families.

REPRESENTATIVE DUTIES:
ESSENTIAL DUTIES:

- Attends public events, visits homes, work sites or other locations, to interview parents or guardians to determine student eligibility for services from the Community Schools Program partners.
- Receives, reviews, evaluates, and verifies information submitted from families; contacts appropriate information sources to determine program eligibility; determines if families are eligible or continue to be eligible for program services based on established federal and/or state regulations and guidelines
- Explains, interprets, and clarifies program regulations and guidelines, agency resources, procedures, rights, and responsibilities
- Travels throughout the assigned area in order to fulfill job duties
- Demonstrates excellent oral command of both Spanish and English languages
- Recruits and supports families enrolling in the non-profit and community programs and monitors changes to eligibility
- Operates a computer using specialized software, internet and e-mail to complete work assignments; uses other related office equipment (copiers, scanners)
- Coordinates identification and recruitment support calendar with participating districts
- Strategizes with district staff regarding identification, recruitment and family needs
- Contacts families regarding attendance, application and enrollment status; discrepancies and incomplete information
- Creates, reviews and analyzes reports related to the Community Schools Grants
- Prepares and distributes routine reports, forms, correspondence and other documents as needed
- Provides case management services for children and families working with Community Schools partners. This may include:
    - Maintaining regular ongoing contact with students and parents through home or site visits, and phone calls

    - Developing and following up on service plans
    - Providing support to students and families and monitor their progress towards goals
    - Documenting pertinent health data, maintaining confidential information and current records of student information
- Schedules and confirms appointments with students and families receiving services from Community Schools partners and conducts assessment of student needs and assists in the development of personal goals
- Acts in support role as advocate for student and family
- Provides information regarding health care resources and community service agencies
- Serves as a liaison between the families and schools, community service agencies and other program staff
- Refers families to other services or appropriate agencies for specialized services or counseling

OTHER DUTIES:
Perform related duties as assigned

KNOWLEDGE AND ABILITIES:
KNOWLEDGE OF:
- Read, write, translate and interpret English and a designated second language
- Target communities and cultures
- Proper contact skills and tactful telephone techniques
- Proper interviewing techniques
- Office methods, practices and procedures, including record-keeping, filing systems, and computer software applications programs
- Principles and practices of program planning, data collection and analysis, recordkeeping, and reporting
- Principles and practices of collaborative relationships and planning involving diverse groups
- Knowledge of correct spelling, grammar, and punctuation in both English and Spanish
- Knowledge of basic mathematical skills

ABILITY TO:
- Understand, follow, and adhere Community Schools Grant regulations, performance standards, and guidelines
- Organize work assignments to meet established deadlines
- Interview applicants and students, perform family assessments, develop family partnership agreements and refer students to community resources
- Interact with the general public, parents, staff, and representatives of community agencies with tact and courtesy
- Analyze situations accurately and adopt an effective course of action
- Work independently and in a team environment under limited supervision
- Accurately maintain records and files
- Understand the concept of the Community Schools as defined by Four Pillars of the Community Schools Grant.
    - Integrated support services;
    - Family and community engagement;
    - Collaborative leadership and practices for educators and administrators; and
    - Extended learning time and opportunities.

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- Understand and carry out instructions independently
- Prepare reports
- Establish and maintain effective working relationships with school and community representatives
- Demonstrate bilingual/bicultural proficiency in English and Spanish
- Work a flexible schedule that may include early mornings, evenings, and weekends
- Adapt to rapidly changing technology

EDUCATION AND EXPERIENCE:

Any combination equivalent to:
Graduation from high school supplemented by college level coursework in a related field and two years experience working with needs and issues of families.

LICENSES AND OTHER REQUIREMENTS

- Valid California driver's license
- Incumbents are required to use personal vehicle and provide proof of insurance

WORKING CONDITIONS:

ENVIRONMENT:

Most duties are performed outdoors in the community, in the fields, or at labor camps under varying conditions. Some duties are performed in an office environment. Incumbents may be required to work a flexible schedule, evening and weekend hours. Duties require incumbents to drive a vehicle to attend meetings with parents/students, staff, and to make home visits.

PHYSICAL ABILITIES:

Incumbents regularly stand and sit for extended periods of time, walk short distances on a regular basis and on uneven surfaces whenever necessary; dexterity of hands and fingers to operate a computer keyboard and other office equipment; kneeling, bending at the waist, and reaching overhead, above the shoulders and horizontally, to retrieve and store files and supplies; seeing to read fine print; hearing and understanding voices over the telephone and in person; moving and transporting program materials, and lifting, carrying and pulling light objects. Ability to lift up to 40 pounds.

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SUPERINTENDENT
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Sophia Layne

MEMORANDUM

MEETING DATE: January 18, 2024
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 Updated Teacher on Special Assignment (TOSA), English Language Development and Teacher on Special Assignment (TOSA), Spanish Immersion Reading Intervention Job Descriptions

BACKGROUND INFORMATION

The Teacher on Special Assignment (TOSA), English Language Development and Teacher on Special Assignment (TOSA), Spanish Immersion Reading Intervention job descriptions were outdated and did not reflect the current requirements of the position.

FISCAL ANALYSIS

There is no financial impact to the General Fund.

RECOMMENDATION

Staff now recommends that the Governing Board approve the updated Teacher on Special Assignment (TOSA), English Language Development and Teacher on Special Assignment (TOSA), Spanish Immersion Reading Intervention job descriptions.

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CABRILLO UNIFIED SCHOOL DISTRICT.
CLASS TITLE: Teacher on Special Assignment (TOSA), English Language Development

PRIMARY FUNCTION: Under the direction of the Deputy Superintendent of Educational Services, assist administrators and staff at school sites with the implementation, monitoring and support of professional learning and student intervention to deliver high quality Tier 1-3 language & literacy instruction based on the multi-tiered system of support (MTSS) model in an effort to accelerate academic growth for identified student groups.

The ELD TOSA will take a hands-on approach to improving instruction and effectiveness by working at various levels (classroom-, school-, system-wide) to directly improve ELD instruction, student learning and foster teacher development. This may include modeling lessons in classrooms, helping teacher groups plan instruction, creating school-wide initiatives, and facilitating professional development.

The TOSA advocates for, facilitates, and supports the work of the teacher but will not perform supervision or evaluation. The role of the TOSA is separate and apart from the evaluative role of the principal or supervisor of the teacher.

QUALIFICATIONS:

- Possession of a valid California Teaching Credential (CLAD or equivalent required)
- Minimum of 5 years experience as an elementary classroom teacher actively involved in the teaching of literacy, preferably in both primary and intermediate grades
- Possession of a valid Driver's license and ability to travel among schools
- Reading Language Arts Specialist Credential Multiple Subject Teaching Credential preferred
- M.A. degree with coursework **in** reading instruction preferred
- Successful experience teaching students of diverse racial, cultural, and economic backgrounds
- Passion for and commitment to closing the achievement gap and achieving educational equity

REPRESENTATIVE DUTIES:

- Collaborates with and coaches K-5 teachers to provide data-informed support with an emphasis on closing the achievement gap and differentiating instruction to meet the needs of a range of learners
- Models best instructional practices, methods, materials, and technology that promote equity, and access to the content, and have proven to increase student achievement through classroom demonstrations, and side-by-side support
- Assists in supporting the implementation of Strategic Plan/LCAP goals inclusive of the implementation of CCSS and other site, county, and state ELA/ELD Frameworks and Standards

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- Identifies best practices (i.e. strategies, resources, materials) to increase student engagement in all areas
- Identifies materials/resources to increase student engagement in all areas of literacy, including integration of ELD, integrated and designated, in all content areas
- Collaborates with the district reading intervention teachers to support a strategic district-level approach to reading using the MTSS Framework and a continuous improvement cycle
- Plans and implement meaningful parent input and engagement opportunities
- Provides coaching, co-teaching and collaboration opportunities for teachers to develop their skills and expertise in efficacious literacy instruction through the use of District wide curriculum
- Provides whole class or small group direct instruction, as needed, to primary grade classrooms during the English Language Development block
- Designs and present professional learning modules designed to support the specific needs of teachers new to CUSD
- Collaborates with the Reading Intervention team and teachers to share assessment results and develop and modify instructional strategies to support student academic growth in the area of literacy.
- Works collaboratively and communicate effectively with other teachers and support personal to strengthen the district's literacy development program
- Collaborates with the Educational Services Team to identify needed resources, professional development or curriculum in order to meet the needs of English language learners
- Utilizes student achievement data to monitor, track student progress in order to identify needed supports and strategies
- Performs other duties as assigned (may include evening hours for presentations)

KNOWLEDGE & SKILLS:

- Model Tier 1 and Tier 2 core language & literacy instruction and supports for classroom teachers including special education;
- Work individually and/or with small groups of identified students to provide Tier 2 and 3 intensive intervention support based on site priorities;
- Support site-based language and literacy program activities, including local and state assessment implementation (CAASPP, ELPAC, district benchmarks), curriculum pilot/adoptions, English Learner reclassification processes, family engagement and progress reporting efforts, as needed;
- Support the development and implementation of site academic policies, systems, and curricula in the context of school-wide improvement initiatives;
- Assist with development of School Plan for Student Achievement (SPSA) and other review processes relative to academic programs;
- Maintain current knowledge of research, best practices, new materials, and strategies to support effective literacy instruction within schools;
- Understanding of and analysis of formative and summative assessments;
- Adult learning theory, research and best practices of professional development.

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- Advanced training and expertise in literacy best practices with District Adopted Curriculum, and EL instruction
- Familiarity with the California Common Core ELA Standards required
- Experience/willingness to co-plan, co-teach and support classroom teachers in grades PK-5
- Teaching experience in language and literacy at the elementary and/or middle school level experience in leadership roles with increasing responsibility
- Experience designing and leading workshops, presentations, study groups, and committees
- Strong organizational and communication skills desirable, ability to work on a team with a variety of learning styles
- Experience working with students from diverse backgrounds
- Understanding of the needs of ELL learners and effective instructional practices that support the development of English and literacy skills
- Ability to use technology as a tool to support student learning
- Ability to pass a Department of Justice (DOJ) fingerprint clearance
- Completion of a Bachelor's degree, Master's preferred
- Legal authorization to work in the U.S.
- Possession of a Clear and valid California Teaching Credential, in the appropriate content area, as required by the California Education Code
- Possession of an English Learner Authorization (CLAD or BCLAD), as per by Board policy, may be required
- Within 60 days of hire, provision of TB (tuberculin) clearance, as mandated by the California Education Code PHYSICAL ABILITIES: The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job.
- While performing the duties of this job, the employee is regularly required to use hands to finger, handle, or feel objects, tools, or controls, and talk or hear. The employee frequently is required to stand, walk, and sit. The employee is occasionally required to reach with hands and arms; climb or balance; stoop, kneel, crouch, or crawl; and taste or smell.
- The employee must occasionally lift and/or move up to 50 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus.

PHYSICAL ABILITIES:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- Frequently stand and walk
- Occasionally run or walk at a rapid pace in the event of a health or safety emergency while supervising students

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- Sit frequently and for extended periods of time
- Dexterity of hands and fingers to operate a computer and office equipment
- Hear and talk frequently and for extended periods of time to deliver instruction and interact with others
- See frequently and for extended periods of time. Specific vision abilities required by this job include close vision such as to read handwritten or typed material, and the ability to adjust focus
- Occasionally push or lift up to twenty (20) pounds such as boxes of books or AV carts
- Directly responsible for safety, well-being, or work output of students and other adults, this occasionally requires interactions that are physical and communicative
- Incumbent must have the ability to interpret a variety of instructions furnished in written, oral, diagram, or schedule form
- The position requires the individual to meet multiple demands from several people and interact with the public and other staff
- Mental acuity to perform the essential functions of this position in an accurate, neat, timely fashion; to make good judgments and decisions; and to evaluate the results of decisions and judgments.
- Ability to travel to multiple work sites.

NOTE: This list of essential functions and physical requirements is not exhaustive and may be supplemented as necessary in accordance with the requirements of the job. Cabrillo Unified School District adheres to the provisions of the Americans With Disabilities Act regarding reasonable accommodation procedures.

Date Board Approved: _____

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CABRILLO UNIFIED SCHOOL DISTRICT.
CLASS TITLE: Teacher on Special Assignment (TOSA), Spanish Immersion Reading Intervention

PRIMARY FUNCTION:

The Spanish Language Reading Intervention TOSA improves student reading success by implementing approved curriculum; documenting student progress/outcomes; developing lesson plans; providing a safe and positive learning environment; communicating to teachers, parents, and administration regarding student progress; serving as an instructional leader; providing research-based, strategic and specialized reading instruction to targeted students.

DIRECTLY RESPONSIBLE TO:

Elementary School Principal

QUALIFICATIONS:

- Possession of a valid California Teaching Credential (CLAD or equivalent required)
- Valid California teaching credential
- Minimum of 3 years experience as an elementary classroom teacher actively involved in the teaching of literacy, preferably in both primary and intermediate grades
- Successful experience teaching students of diverse racial, cultural, and economic backgrounds.
- Passion for and commitment to closing the achievement gap and achieving educational equity
- Possession of a valid Driver's license and ability to travel among schools
- Reading Language Arts Specialist Credential Multiple Subject Teaching Credential preferred
- M.A. degree with coursework **in** reading instruction preferred

REPRESENTATIVE DUTIES:

- Serves as an instructional leader in the implementation of research-based reading strategies. Collaborates with and coaches K-5 teachers to provide data-informed support with an emphasis on closing the achievement gap and differentiating instruction to meet the needs of a range of learners
- Provides Tier I, II, and III instruction to students individually and in small groups for the purpose of improving their success in reading.
- Assists teachers in identifying reading strengths and weaknesses and matching them with the appropriate strategies and materials to ensure student success..
- Provides teachers with instructional and learning strategies that promote reading achievement in Spanish.
- Provides assistance in selecting and administering valid, reliable reading assessments and screening instruments for the purpose of providing an effective school program to increase student literacy.
- Measures and tracks student progress using a systematic framework that includes regular progress monitoring.
- Establishes and maintains an effective learning environment for all students.
- Evaluates student abilities in reading for the purpose of identifying at-risk students, developing remediation plans, and monitoring student progress.

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- Collaborates with teachers, administrators, site support personnel, and the reading intervention team to identify at-risk students, create pull-out schedules, provide push-in support, and to develop an effective reading intervention program for Spanish Immersion students.
- Regularly participates in professional development opportunities to ensure professional growth for the purpose of staying current with best practices**,** reading theory, and technology.
- Communicates with parents for the purpose of supporting teacher's expectations, developing methods for improvement, and reinforcing classroom goals.
- Provides staff development for teachers, volunteers, parents, paraprofessionals, administrators, and other appropriate personnel as needed.
- Maintains a professional demeanor and respects the integrity of students, families, and staff.
- Assists in the development of short and long term goals for the development of the school reading program.

Other Duties:

- Assumes individual responsibilities as assigned by the Principal for the purpose of improving staff knowledge and supporting student learning.
- Participates in staff development sessions conducted by the District.
- Participates in student study team meetings and parent-teacher conferences as requested.
- Attends staff meetings as required.
- Other duties as assigned.

Must have a valid California driver's license and a personal car available for school business as the need arises

SPECIAL QUALIFICATIONS DESIRED

- Bilingual (Spanish/English)
- Experience or coursework small-group Reading Intervention for at-risk students.

PHYSICAL ABILITIES:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- Frequently stand and walk
- Occasionally run or walk at a rapid pace in the event of a health or safety emergency while supervising students
- Sit frequently and for extended periods of time
- Dexterity of hands and fingers to operate a computer and office equipment
- Hear and talk frequently and for extended periods of time to deliver instruction and interact with others

DRAFT

- See frequently and for extended periods of time. Specific vision abilities required by this job include close vision such as to read handwritten or typed material, and the ability to adjust focus
- Occasionally push or lift up to twenty (20) pounds such as boxes of books or AV carts
- Directly responsible for safety, well-being, or work output of students and other adults, this occasionally requires interactions that are physical and communicative
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- The position requires the individual to meet multiple demands from several people and interact with the public and other staff
- Mental acuity to perform the essential functions of this position in an accurate, neat, timely fashion; to make good judgments and decisions; and to evaluate the results of decisions and judgments.
- Ability to travel to multiple work sites.

NOTE: This list of essential functions and physical requirements is not exhaustive and may be supplemented as necessary in accordance with the requirements of the job. Cabrillo Unified School District adheres to the provisions of the Americans With Disabilities Act regarding reasonable accommodation procedures.

Date Board Approved: _____

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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: January 18, 2024
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.

January 18, 2024 Board Meeting
Summary Site Donations

Site	Items	Donor	Amount	Site Total Donations
HMBHS	Money for the David Jones Wood Creations Scholarship	David F Jones & Christina K. Jones	$500	
HMBHS	Money for the HMBVFD First responders Scholarship	Half Moon Bay Volunteer Fire Department	$4,000	
HMBHS	Money for the Coastside Running Club Scholarship	Sean Handel & Kathren Handel	$100	
				$4,600

CABRILLO UNIFIED SCHOOL DISTRICT

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MEMORANDUM

MEETING DATE: January 18, 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 December 1, 2023–December 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 December 1, 2023-December 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	ACCOUNTS PAYABLE WARRANT/EFT REPORT
Printed	1/3/2024 9:59:07 AM
District	41
Logon	MarshJ
Fiscal Year	2024

Options

Report Title	DECEMBER 2023 WARRANT REGISTER

Sorting

Sort By	Warrant/EFT#

Filters

Payment Type	District
Form of Payment	ALL
From Date Paid	12/01/2023
To Date Paid	12/31/2023
Year	2024
District	41

DECEMBER 2023 WARRANT REGISTER
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-901941	008938-02 AMAZON CAPITAL S	12/05/2023	334.46	PO240303-002	334.46	11-6391-0-4110-2700-4300-561	1XG9-G7RK-16RK
W-901942	008058-05 AT&T	12/05/2023	2,928.75	PO240216-002	1,457.07	01-0000-0-0000-8205-5901-720	4630923806
			2,928.75	PO240216-003	1,471.68	01-0000-0-0000-8205-5901-720	7510193804
W-901943	011017-01 CASCWA	12/05/2023	500.00	PO240590-001	500.00	01-7085-0-1110-1000-5200-760	10306
W-901944	000061-01 DANNIS WOLIVER K	12/05/2023	2,000.00	PO240592-001	2,000.00	01-0000-0-0000-3900-5800-750	M000079
W-901945	012081-01 DUNAWAY, LITHSAM	12/05/2023	299.96	PO240570-001	299.96	01-6266-0-1110-2140-5200-211	111423 REIMB.
W-901946	011031-01 HERNANDEZ, LUISA	12/05/2023	95.00	PV240332-001	95.00	01-0105-0-1310-1000-4300-105	102423 REIMBURSE
W-901947	006911-01 O'CONNOR-BROWN,	12/05/2023	357.99	PO240580-001	179.00	01-0101-0-1310-1000-4300-101	111423 REIMB.
			357.99	PO240475-001	178.99	01-3010-0-1110-2490-4300-101	101023 REIMB.
W-901948	004891-03 ORKIN	12/05/2023	290.00	PO240254-004	145.00	01-8150-0-0000-8110-5800-780	252388670
			290.00	PO240254-005	145.00	01-8150-0-0000-8110-5800-780	253480177
W-901949	007767-02 PEARSON ASSESSME	12/05/2023	735.00	PO240408-001	735.00	01-6500-0-5770-1120-4300-730	23497541
W-901950	009346-01 U S BANK CORP PA	12/05/2023	2,979.67	PV240321-001	66.91	01-0000-0-0000-7150-4300-710	4246 0446 2279 1
			2,979.67	PV240322-001	50.00	01-0000-0-0000-7150-4300-710	4246 0446 2279 1
			2,979.67	PV240323-001	207.76	01-0000-0-0000-7150-4300-710	4246 0446 2279 1
			2,979.67	PV240324-001	60.00	01-0000-0-0000-7150-4300-710	4246 0446 2279 1
			2,979.67	PV240325-001	975.00	01-0000-0-0000-7150-4300-710	4246 0446 2279 1
			2,979.67	PV240326-001	810.00	01-0000-0-0000-7110-5200-710	4246 0446 2279 1
			2,979.67	PV240327-001	810.00	01-0000-0-0000-7110-5200-710	4246 0446 2279 1
W-901951	000551-01 WALL, KATHLEEN	12/05/2023	95.00	PV240333-001	95.00	01-0105-0-1310-1000-4300-105	110123 REIMBURSE
W-901952	008259-01 ACHIEVEKIDS	12/05/2023	13,964.00	PO240353-004	9,504.00	01-6500-0-5750-1180-5100-730	32432
			13,964.00	PO240353-004	618.00	01-6500-0-5750-1180-5864-730	32432

DECEMBER 2023 WARRANT REGISTER
41 Cabrillo Unified School District **Fiscal Year: 2024**

Warrant/EFT	Vendor	Date	Amount	Reference	Payment	Fu Rs Y Goal Func Obj Sch Mgmt	Invoice #
			13,964.00	PO240353-004	970.00	01-6500-0-5750-1180-5861-730	32432
			13,964.00	PO240353-004	2,142.00	01-6500-0-5750-1180-5863-730	32432
			13,964.00	PO240353-004	730.00	01-6500-0-5750-1180-5800-730	32432
W-901953	012069-01 AYA HEALTHCARE I	12/05/2023	7,425.00	PO240418-015	4,125.00	01-6500-0-5750-1180-5800-730	3658482
			7,425.00	PO240418-013	3,300.00	01-6500-0-5750-1180-5800-730	3703025
W-901954	012089-01 BE GLAD LLC	12/05/2023	2,800.00	PO240576-001	2,800.00	01-4203-0-4760-2495-5800-740	3955
W-901955	009565-01 BUS & EQUIPMENT	12/05/2023	1,564.76	PO240291-005	1,564.76	01-9723-0-0000-3600-5603-788	77367
W-901956	012091-01 FRANCISCO LUENGO	12/05/2023	876.71	PV240334-001	876.71	01-0000-0-0000-7400-5800-750	REIMB. 112923
W-901957	012051-01 MACKIN EDUCATION	12/05/2023	1,875.31	PO240246-002	1,875.31	01-0111-0-1110-1000-4200-740-201	837298
W-901958	011171-01 ON POINT LANGUAG	12/05/2023	3,844.50	PO240469-003	3,844.50	01-6500-0-5001-2100-5800-730	SPED/10-2023
W-901959	011588-02 TRAFERA LLC	12/05/2023	9,103.13	PO240559-001	9,103.13	01-9631-0-1110-1000-4300-000	I000878914
W-901960	010927-02 METLIFE SMALL MA	12/05/2023	436.28	PV240300-001	436.28	01-0000-0-0000-0000-9564-000	05372885-APR23
W-901961	004143-02 RICOH USA INC	12/05/2023	244.99	PO240218-012	236.26	01-0000-0-0000-7300-4300-720	1098139524
			244.99	PO240218-013	8.73	01-0000-0-0000-7300-4300-720	1098139525
W-901962	011107-01 CALPERS	12/05/2023	500.00	PV240338-001	500.00	01-0000-0-0000-7400-5800-750	17340093
W-901963	011438-01 ACSIG	12/05/2023	29,380.48	PV240341-001	4,661.09	01-0000-0-0000-0000-9572-000	OCT 2023 3009899
			29,380.48	PV240342-001	24,719.39	01-0000-0-0000-0000-9571-000	OCT 2023
W-901964	011656-01 CALPERS	12/05/2023	1,500.00	PV240339-001	1,500.00	01-0000-0-0000-0000-8699-000	16386302
W-901965	000061-01 DANNIS WOLIVER K	12/05/2023	34,865.75	PV240340-001	720.89	01-0000-0-0000-7400-5810-750	OCT 2023
			34,865.75	PV240340-001	11,129.36	01-0000-0-0000-7111-5810-750	OCT 2023
			34,865.75	PV240340-001	8,766.00	01-0000-0-0000-7112-5810-750	OCT 2023
			34,865.75	PV240340-001	907.50	40-9012-0-0000-8500-5810-000	OCT 2023

DECEMBER 2023 WARRANT REGISTER
41 Cabrillo Unified School District **Fiscal Year: 2024**

Warrant/EFT	Vendor	Date	Amount	Reference	Payment	Fu Rs Y Goal Func Obj Sch Mgmt	Invoice #
			34,865.75	PV240340-001	13,342.00	21-9711-0-9006-8500-5810-000	OCT 2023
W-901966	011934-01 MYERS, SONIA	12/05/2023	2,163.40	PV240337-001	2,163.40	01-9547-0-1361-1000-4300-211	REIMB
W-901967	012011-01 SMCSIG-HEALTH CA	12/05/2023	344,760.50	PV240343-001	21,052.80	01-0000-0-0000-0000-9553-000	OCT 2023
			344,760.50	PV240343-001	323,707.70	01-0000-0-0000-0000-9564-000	OCT 2023
W-901968	012092-01 WILLIAM JONES II	12/05/2023	7,811.20	PV240336-001	7,811.20	25-9010-0-0000-0000-8681-000	REFUND DEVELOPER
W-901969	008058-04 AT&T	12/05/2023	9,835.02	PV240344-001	9,835.02	01-0000-0-0000-8205-5901-720	9391000531
W-901970	012011-01 SMCSIG-HEALTH CA	12/05/2023	332,174.57	PV240345-001	21,562.01	01-0000-0-0000-0000-9553-000	NOV 2023
			332,174.57	PV240345-001	310,612.56	01-0000-0-0000-0000-9564-000	NOV 2023
W-901971	008058-04 AT&T	12/05/2023	5,528.21	PV240347-001	84.73	01-0000-0-0000-2100-5901-740	AUG/SEPT/OCT
			5,528.21	PV240347-001	464.64	01-0000-0-0000-2421-5902-790	AUG/SEPT/OCT
			5,528.21	PV240347-001	84.71	01-0000-0-0000-8205-5901-101	AUG/SEPT/OCT
			5,528.21	PV240347-001	166.35	01-0000-0-0000-8205-5901-103	AUG/SEPT/OCT
			5,528.21	PV240347-001	254.13	01-0000-0-0000-8205-5901-105	AUG/SEPT/OCT
			5,528.21	PV240347-001	2,935.78	01-0000-0-0000-8205-5901-211	AUG/SEPT/OCT
			5,528.21	PV240347-001	80.06	01-0000-0-0000-8205-5901-331	AUG/SEPT/OCT
			5,528.21	PV240347-001	1,288.66	01-0000-0-0000-8205-5901-720	AUG/SEPT/OCT
			5,528.21	PV240347-001	84.44	01-0000-0-1455-2420-5901-331	AUG/SEPT/OCT
			5,528.21	PV240347-001	84.71	01-3315-0-5730-1110-5901-730	AUG/SEPT/OCT
W-901972	012011-01 SMCSIG-HEALTH CA	12/05/2023	326,872.90	PV240346-001	18,645.55	01-0000-0-0000-0000-9553-000	DEC 2023
			326,872.90	PV240346-001	308,227.35	01-0000-0-0000-0000-9564-000	DEC 2023
W-901973	012069-01 AYA HEALTHCARE I	12/05/2023	4,125.00	PO240418-014	4,125.00	01-6500-0-5750-1180-5800-730	3670796
W-901974	011951-01 CESILIA GUTIERRE	12/05/2023	132.04	PV240335-001	132.04	01-2600-0-0000-2490-4300-000	112923 REIMB.

DECEMBER 2023 WARRANT REGISTER
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-901975	011868-01 DAYBREAK HEALTH	12/05/2023	42,900.00	PO240463-001	38,610.00	01-6546-0-1460-3140-5800-730	0331943-0015.._
			42,900.00	PO240463-001	4,290.00	01-3327-0-1460-3140-5800-730	0331943-0015.._
W-901976	009322-01 DOCUMENT TRACKIN	12/05/2023	9,822.00	PO240577-001	9,822.00	01-0111-0-0000-2490-5800-740-203	9401911
W-901977	011976-01 EDTHEORY LLC	12/05/2023	15,680.00	PO240470-002	15,680.00	01-6500-0-5750-1180-5867-730	6024
W-901978	007476-01 ESTHER B CLARK S	12/05/2023	37,718.54	PO240588-001	6,423.90	01-6500-0-5750-1180-5100-730	122502
			37,718.54	PO240588-001	2,148.90	01-6500-0-5750-1180-5861-730	122502
			37,718.54	PO240588-001	2,432.00	01-6500-0-5750-1180-5863-730	122502
			37,718.54	PO240588-002	7,942.50	01-6500-0-5750-1180-5100-730	122801
			37,718.54	PO240588-002	3,126.70	01-6500-0-5750-1180-5861-730	122801
			37,718.54	PO240588-002	2,888.00	01-6500-0-5750-1180-5863-730	122801
			37,718.54	PO240588-003	7,612.50	01-6500-0-5750-1180-5100-730	123104
			37,718.54	PO240588-003	2,712.04	01-6500-0-5750-1180-5861-730	123104
			37,718.54	PO240588-003	2,432.00	01-6500-0-5750-1180-5863-730	123104
W-901979	012071-01 E-THERAPY	12/05/2023	13,800.00	PO240455-010	2,760.00	01-6500-0-5760-1180-5867-730	33935
			13,800.00	PO240455-011	4,830.00	01-6500-0-5760-1180-5867-730	33930
			13,800.00	PO240455-012	3,450.00	01-6500-0-5760-1180-5867-730	34266
			13,800.00	PO240455-013	2,760.00	01-6500-0-5760-1180-5867-730	34270
W-901980	011852-01 LAUREN OSHIRO	12/05/2023	1,000.00	PO240472-002	1,000.00	01-6500-0-5750-1180-5867-730	125B
W-901981	012090-01 NATHAN FLUGEL/CH	12/05/2023	34,990.01	PO240586-001	4,000.00	01-6500-0-5760-1180-5100-730	REIMB. FOR #1567
			34,990.01	PO240586-002	4,416.67	01-6500-0-5760-1180-5100-730	REIMB. FOR #1574
			34,990.01	PO240586-003	4,000.00	01-6500-0-5760-1180-5100-730	REIMB. FOR #1583
			34,990.01	PO240586-004	4,416.67	01-6500-0-5760-1180-5100-730	REIMB. FOR #1589

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Warrant/EFT	Vendor	Date	Amount	Reference	Payment	Fu Rs Y Goal Func Obj Sch Mgmt	Invoice #
			34,990.01	PO240586-005	4,416.67	01-6500-0-5760-1180-5100-730	REIMB. FOR #1618
			34,990.01	PO240586-006	4,590.00	01-6500-0-5760-1180-5100-730	REIMB. FOR #1776
			34,990.01	PO240586-007	9,150.00	01-6500-0-5760-1180-5100-730	REIMB. FOR #1785
W-901982	012067-01 PIONEER HEALTHCA	12/05/2023	3,720.00	PO240414-011	3,720.00	01-6500-0-5750-1180-5867-730	023305
W-901983	009491-01 SOUND AND SIGNAL	12/05/2023	4,688.53	PO240149-006	682.58	01-8150-0-0000-8110-5603-780	41707
			4,688.53	PO240149-007	4,005.95	01-8150-0-0000-8110-5603-780	41533
W-901984	011141-01 THE AVALON ACADE	12/05/2023	33,266.25	PO240543-004	10,494.00	01-6500-0-5750-1180-5100-730	5756
			33,266.25	PO240543-004	1,600.00	01-6500-0-5750-1180-5867-730	5756
			33,266.25	PO240543-004	2,716.00	01-6500-0-5750-1180-5864-730	5756
			33,266.25	PO240543-004	1,680.00	01-6500-0-5750-1180-5800-730	5756
			33,266.25	PO240540-004	11,646.00	01-6500-0-5750-1180-5100-730	5757
			33,266.25	PO240540-004	2,240.00	01-6500-0-5750-1180-5867-730	5757
			33,266.25	PO240540-004	1,610.25	01-6500-0-5750-1180-5864-730	5757
			33,266.25	PO240540-004	1,280.00	01-6500-0-5750-1180-5800-730	5757
W-902792	011810-02 ANDRADE SARTOR,	12/07/2023	34.58	TC240043-001	34.58	01-6500-0-5750-1190-5200-730	NOV23 MILEAGE
W-902793	011835-01 AVALON TRANSPORT	12/07/2023	1,500.00	PO240449-001	1,500.00	01-6388-0-1110-1000-5200-331	30492
W-902794	006007-02 CA. ASSOCIATION	12/07/2023	2,170.00	PO240602-001	2,170.00	01-3550-0-3800-1000-4300-331	114101
W-902795	010964-01 CIF STATE OFFICE	12/07/2023	872.96	PO240607-001	872.96	01-9335-0-1110-4200-5800-331	CIFCCS-2228
W-902796	011998-01 EWELL EDUCATIONA	12/07/2023	2,418.00	PO240530-001	2,418.00	01-6387-0-1110-1000-5210-331	102-17865
W-902797	010866-02 FELTS, BRYAN	12/07/2023	168.47	TC240046-001	168.47	01-9538-0-6001-1000-5200-000	NOV23 MILEAGE
W-902798	000128-01 FOLLETT CONTENT	12/07/2023	30.91	PO240476-003	30.91	01-0111-0-1110-1000-4200-740-201	748077F
W-902799	000688-01 GOPHER SPORT	12/07/2023	36.70	PO240030-002	36.70	01-0103-0-1210-2700-4300-103	IN313654

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W-902800	006767-02 KRABBENSCHMIDT,	12/07/2023	45.45	PV240348-001	45.45	12-6105-0-0001-1000-4300-100	120123 REIMB.
W-902801	011905-01 LESLYE VALENCIA	12/07/2023	292.04	TC240047-001	176.72	01-6010-0-1110-4000-5200-101	NOV23 MILEAGE
			292.04	PO240346-001	115.32	01-6010-0-1110-4000-4300-101	112923 REIMB.
W-902802	011547-01 LONGAKER, LISA	12/07/2023	178.99	PO240514-001	178.99	01-6387-0-1110-1000-4300-331	102323 REIMB.
W-902803	010927-02 METLIFE SMALL MA	12/07/2023	422.28	PV240359-001	422.28	01-0000-0-0000-0000-9564-000	05372885-DEC23
W-902804	009680-01 MODENA, STEPHANI	12/07/2023	31.92	PV240358-001	31.92	13-5310-0-0000-3700-4712-331	120523 REIMB.
W-902805	000550-01 PACIFIC GAS AND	12/07/2023	2,672.11	PO240222-007	2,672.11	01-0000-0-0000-8205-5502-601	5189451218-8/NOV
W-902806	011358-01 TAFT, ERINN	12/07/2023	30.00	TC240044-001	30.00	01-6500-0-5750-1190-5200-730	NOV23 MILEAGE
W-902807	009346-01 U S BANK CORP PA	12/07/2023	7,207.90	PV240350-001	53.90	01-6266-0-1110-1000-4300-740	4246 0446 2279 1
			7,207.90	PV240351-001	316.60	01-6266-0-1110-1000-4300-740	4246 0446 2279 1
			7,207.90	PV240352-001	58.98	01-0000-0-0000-7400-4300-750	4246 0446 2279 1
			7,207.90	PV240353-001	265.40	01-0111-0-1110-2495-4300-740-303	4246 0446 2279 1
			7,207.90	PV240349-001	98.74	01-6266-0-1110-1000-4300-740	4246 0446 2279 1
			7,207.90	PV240362-001	66.00	01-9400-0-1110-1000-4300-331	4246 0446 6404 9
			7,207.90	PV240363-001	240.00	01-9400-0-1110-1000-4300-331	4246 0446 6404 9
			7,207.90	PV240364-001	17.53	01-9400-0-1110-1000-4300-331	4246 0446 6404 9
			7,207.90	PO240518-001	335.46	01-6387-0-1110-1000-5200-331	4246 0446 6404 9
			7,207.90	PO240503-001	425.00	01-6387-0-1110-1000-5200-331	4246 0446 6404 9
			7,207.90	PO240504-001	662.26	01-6387-0-1110-1000-5200-331	4246 0446 6404 9
			7,207.90	PO240499-001	160.00	01-6387-0-1110-1000-4300-331	4246 0446 6404 9
			7,207.90	PO240605-001	150.00	01-7010-0-3800-1000-4300-331	4246 0446 6404 9
			7,207.90	PO240603-001	105.03	01-7010-0-3800-1000-4300-331	4246 0446 6404 9

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			7,207.90	PO240601-001	4,253.00	01-6387-0-1110-1000-5210-331	4246 0446 6404 9
W-902808	011478-01 UNITED BEHAVIORA	12/07/2023	452.92	PV240360-001	452.92	01-0000-0-0000-0000-9564-000	DEC-23
W-903778	009663-01 ATKINSON ANDELSO	12/12/2023	25,836.72	PV240355-001	1,389.21	01-0000-0-0000-2100-5810-730	691991
			25,836.72	PV240356-001	5,542.69	01-0000-0-0000-2100-5810-730	694647
			25,836.72	PV240357-001	18,904.82	01-0000-0-0000-2100-5810-730	697816
W-903779	011375-02 BHATIA, LETICIA	12/12/2023	56.83	PV240354-001	56.83	01-6266-0-1420-2140-4300-740	111723 REIMB.
W-903780	011951-01 CESILIA GUTIERRE	12/12/2023	43.23	TC240045-001	43.23	01-2600-0-0000-2140-5200-000	NOV23 MILEAGE
W-903781	010665-01 CUSTOM INK	12/12/2023	1,415.47	PO240532-001	1,031.63	01-6010-0-1110-4000-4300-101	69540959
			1,415.47	PO240532-002	383.84	01-6010-0-1110-4000-4300-101	69540760
W-903782	000688-01 GOPHER SPORT	12/12/2023	979.14	PO240030-001	979.14	01-0103-0-1210-2700-4300-103	IN295126
W-903783	007339-01 HALF MOON BAY FE	12/12/2023	98.41	PO240362-001	98.41	01-3550-0-3800-1000-4300-331	102023 PURCHASE
W-903784	000901-01 LAKESHORE LEARNI	12/12/2023	10,365.33	PO240573-001	10,365.33	01-9610-0-0001-1000-4300-740	653232112923
W-903785	011980-01 MAMADOU TRAORE	12/12/2023	1,100.00	PO240599-001	1,100.00	01-6010-0-1110-4000-5800-101	11-28-23 DOLPHIN
W-903786	011849-01 PHILANTHROPIC VE	12/12/2023	1,155.00	PO240597-001	1,155.00	01-6388-0-1110-1000-5200-331	20231113A-SFOA
W-903787	009413-02 SOUTHERN COUNTIE	12/12/2023	2,913.46	PO240056-009	1,233.75	01-9723-0-0000-3600-4300-788	330360
			2,913.46	PO240056-010	1,679.71	01-9723-0-0000-3600-4300-788	330053
W-903788	008523-01 THE SPEECH PATHO	12/12/2023	40,384.00	PO240468-004	40,384.00	01-6500-0-5760-1180-5867-730	INV026451
W-903789	009346-01 U S BANK CORP PA	12/12/2023	21.87	PV240361-001	21.87	01-9400-0-1110-1000-4300-331	4246 0446 6404 9
W-903790	008304-01 CALIFORNIA WATER	12/12/2023	385.98	PO240287-005	385.98	01-0000-0-0000-8205-5503-107	2188039386-1123
W-903791	005664-02 CDW GOVERNMENT	12/12/2023	2,500.00	PO240566-001	2,500.00	01-6387-0-1110-1000-5300-331	ND42463
W-903792	009449-01 DKS ASSOCIATES	12/12/2023	1,708.75	PO240623-001	1,708.75	21-9711-0-9619-8520-5800-331	0087930
W-903793	000550-01 PACIFIC GAS AND	12/12/2023	30,818.37	PO240222-008	2,513.90	01-0000-0-0000-8205-5502-720	0130358105-0/111

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			30,818.37	PO240222-008	5,819.38	01-0000-0-0000-8205-5502-101	0130358105-0/111
			30,818.37	PO240222-008	3,896.76	01-0000-0-0000-8205-5502-103	0130358105-0/111
			30,818.37	PO240222-008	6,804.62	01-0000-0-0000-8205-5502-105	0130358105-0/111
			30,818.37	PO240222-008	1,251.68	01-0000-0-0000-8205-5502-107	0130358105-0/111
			30,818.37	PO240222-008	6,545.56	01-0000-0-0000-8205-5502-211	0130358105-0/111
			30,818.37	PO240222-008	3,986.47	01-0000-0-0000-8205-5502-331	0130358105-0/111
W-903794	011363-01 EIDE BAILLY LLP	12/12/2023	54,693.75	PV240365-001	21,370.00	01-0000-0-0000-7190-5820-720	E01527198
			54,693.75	PV240366-001	3,180.00	01-0000-0-0000-7190-5820-720	EI01530782
			54,693.75	PV240367-001	8,125.00	01-0000-0-0000-7190-5820-720	EI01555235
			54,693.75	PV240368-001	4,875.00	01-0000-0-0000-7190-5820-720	EI021586456
			54,693.75	PV240369-001	17,143.75	01-0000-0-0000-7190-5820-720	EI01598352
W-903795	012093-01 LEGAL AID SOCIET	12/12/2023	5,500.00	PO240622-001	5,500.00	01-6500-0-5001-2100-5810-730	CASE#:
W-903796	011141-01 THE AVALON ACADE	12/12/2023	21,234.71	PV240370-001	8,077.00	01-6500-0-5750-1180-5100-730	5636
			21,234.71	PV240370-001	1,036.00	01-6500-0-5750-1180-5867-730	5636
			21,234.71	PV240370-001	1,290.00	01-6500-0-5750-1180-5864-730	5636
			21,234.71	PV240370-001	1,502.32	01-6500-0-5750-1180-5800-730	5636
			21,234.71	PV240371-001	7,021.00	01-6500-0-5750-1180-5100-730	5638
			21,234.71	PV240371-001	740.00	01-6500-0-5750-1180-5867-730	5638
			21,234.71	PV240371-001	289.00	01-6500-0-5750-1180-5864-730	5638
			21,234.71	PV240371-001	1,279.39	01-6500-0-5750-1180-5800-730	5638
W-903797	012019-02 VANIR CONSTRUCTI	12/12/2023	26,130.00	PO240238-004	26,130.00	21-9711-0-9006-8520-5800-000	177171
W-903798	011909-01 ARCADIO'S PRODUC	12/12/2023	272.40	PO240193-017	272.40	13-5466-0-0000-3700-4710-331	277385

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W-903799	002112-01 CA DEPT OF TAX &	12/12/2023	767.14	PV240376-001	365.46	01-0000-0-0000-0000-9580-000	020-628493
			767.14	PV240376-001	29.81	12-0000-0-0000-0000-9580-000	020-628493
			767.14	PV240376-001	253.91	01-0331-0-1210-2700-4300-331	020-628493
			767.14	PV240376-001	117.96	01-0000-0-0000-7300-4300-720	020-628493
W-903800	008911-01 DAVID'S BAGELS	12/12/2023	132.00	PO240191-026	77.00	13-5310-0-0000-3700-4712-331	39321
			132.00	PO240191-027	55.00	13-5310-0-0000-3700-4712-331	39338
W-903801	009571-01 GOLD STAR FOODS	12/12/2023	2,714.98	PO240188-062	150.92	13-5310-0-0000-3700-4710-331	6812102
			2,714.98	CM240005-001	(287.36)	13-5310-0-0000-3700-4710-331	1511456
			2,714.98	PO240188-063	191.40	13-5310-0-0000-3700-4710-331	6835572
			2,714.98	PO240188-060	5.48	13-5310-0-0000-3700-4710-331	6783307
			2,714.98	PO240188-065	23.30	13-5310-0-0000-3700-4710-331	6841555
			2,714.98	PO240188-066	832.70	13-5310-0-0000-3700-4710-331	6784130
			2,714.98	PO240188-068	332.45	13-5310-0-0000-3700-4710-331	6844660
			2,714.98	PO240188-051	43.20	13-5310-0-0000-3700-4711-331	6826218
			2,714.98	PO240188-053	692.34	13-5310-0-0000-3700-4712-211	6718247
			2,714.98	PO240188-054	196.80	13-5310-0-0000-3700-4712-211	6812274
			2,714.98	PO240188-056	13.70	13-5310-0-0000-3700-4710-331	6711154
			2,714.98	PO240188-058	415.02	13-5310-0-0000-3700-4710-331	6750698
			2,714.98	PO240188-058	105.03	13-5310-0-0000-3700-4790-331	6750698
W-903802	006128-03 SAN MATEO COUNTY	12/12/2023	313.74	PV240373-001	313.74	13-5310-0-0000-3700-5800-335	BLA-0000003944
W-903803	011438-01 ACSIG	12/12/2023	33,394.41	PV240372-001	30,913.27	01-0000-0-0000-0000-9571-000	20441-NOV23
			33,394.41	PV240377-001	2,481.14	01-0000-0-0000-0000-9572-000	30098994-0390 NO

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W-903804	009571-01 GOLD STAR FOODS	12/12/2023	4,434.23	PO240188-069	741.18	13-5310-0-0000-3700-4710-331	6832581
			4,434.23	PO240188-069	78.28	13-5310-0-0000-3700-4712-331	6832581
			4,434.23	PO240188-067	487.78	13-5310-0-0000-3700-4710-331	6812108
			4,434.23	PO240188-067	595.58	13-5310-0-0000-3700-4712-331	6812108
			4,434.23	PO240188-061	16.44	13-5310-0-0000-3700-4710-331	6783879
			4,434.23	PO240188-064	28.31	13-5310-0-0000-3700-4710-331	6841532
			4,434.23	PO240188-059	349.26	13-5310-0-0000-3700-4710-331	6761415
			4,434.23	PO240188-059	213.14	13-5310-0-0000-3700-4712-331	6761415
			4,434.23	PO240188-057	89.50	13-5310-0-0000-3700-4710-331	6718216
			4,434.23	PO240188-055	582.30	13-5310-0-0000-3700-4710-331	6688522
			4,434.23	PO240188-055	538.04	13-5310-0-0000-3700-4712-331	6688522
			4,434.23	PO240188-052	714.42	13-5310-0-0000-3700-4712-211	6718245
W-903805	006128-03 SAN MATEO COUNTY	12/12/2023	858.48	PO240194-001	446.88	01-9723-0-0000-3600-5800-788	BLA-0000003933
			858.48	PO240194-002	411.60	01-9723-0-0000-3600-5800-788	92553
W-903806	004981-01 STRAW HAT PIZZA	12/12/2023	503.64	PO240186-013	503.64	13-5310-0-0000-3700-4710-331	38481
W-903807	005163-01 SYSCO FOOD SERVI	12/12/2023	2,589.83	PO240183-025	629.98	13-5310-0-0000-3700-4712-331	650205802
			2,589.83	PO240183-025	273.92	13-5310-0-0000-3700-4710-331	650205802
			2,589.83	PO240183-025	207.60	13-5310-0-0000-3700-4790-331	650205802
			2,589.83	PO240183-026	1,478.33	13-5310-0-0000-3700-4712-211	650188865
W-903808	010760-01 THE LUNCH MASTER	12/12/2023	39,804.00	PO240192-019	17,793.75	13-5310-0-0000-3700-4710-105	CUAH113023
			39,804.00	PO240192-020	6,106.50	13-5310-0-0000-3700-4710-101	CUEG113023
			39,804.00	PO240192-021	4,027.50	13-5310-0-0000-3700-4710-103	CUFV113023

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			39,804.00	PO240192-022	1,710.00	13-5310-0-0000-3700-4710-107	CUKM113023
			39,804.00	PO240192-023	8,846.25	13-5310-0-0000-3700-4710-211	CUMC113023
			39,804.00	PO240192-024	1,320.00	13-5310-0-0000-3700-4710-211	CUPH113023
W-904577	000357-02 MCMAHON, LAURIE	12/14/2023	212.87	PV240390-001	212.87	01-0000-0-0000-0000-8699-000	REISSUE PR CK#26
W-906502	008938-01 AMAZON CAPITAL S	12/19/2023	149.93	PV240391-001	92.41	13-5310-0-0000-3700-4300-331	1DVN-G9QC-GG6F
			149.93	PO240494-001	57.52	01-6500-0-5750-2100-4300-730	1V9Q-KTN4-FXQT
W-906503	008938-02 AMAZON CAPITAL S	12/19/2023	5,513.79	PO240536-001	791.01	01-6300-0-1110-1000-4100-740	1MXK-KLJQ-FXHH
			5,513.79	PO240536-002	(269.28)	01-6300-0-1110-1000-4100-740	1TQN-14QV-9QMH
			5,513.79	PO240278-004	350.74	01-6010-0-1110-4000-4300-101	1FRV-QDWW-FMHT
			5,513.79	PO240508-001	1,885.10	01-0105-0-1310-1000-4300-105	1QTM-TQWP-GCKC
			5,513.79	PO240084-006	126.74	01-0000-0-0000-2421-4300-790	1QY3-F1XD-GNCM
			5,513.79	PO240220-003	42.52	01-0000-0-0000-7300-4300-720	19TG-CX3P-GJWN
			5,513.79	PO240299-010	559.82	01-2600-0-0000-2490-4300-000	1G4J-LFKV-GLXK
			5,513.79	PO240167-001	30.18	01-9723-0-0000-3600-4300-788	1NKN-QTY3-GDQY
			5,513.79	PO240299-007	26.24	01-2600-0-0000-2490-4300-000	1CPD-3JDG-GCXQ
			5,513.79	PO240443-002	23.94	01-9542-0-1110-1000-4300-103	1QPX-KLC4-GHT3
			5,513.79	PO240084-005	16.18	01-0000-0-0000-2421-4300-790	1FRV-QDWW-FVDT
			5,513.79	PO240348-005	120.26	01-7010-0-3800-1000-4300-331	1G4J-LFKV-GC4K
			5,513.79	PO240527-001	632.32	01-0105-0-1310-1000-4300-105	1MQT-KPPK-GFTW
			5,513.79	PO240520-001	365.19	01-0107-0-1210-2700-4300-107	1QX1-L433-GKPJ
			5,513.79	PO240132-005	508.56	01-8150-0-0000-8110-4300-780	19GL-TRYW-GJ4X
			5,513.79	PO240299-006	304.27	01-2600-0-0000-2490-4300-000	1QPX-KLC4-GGQC

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W-906504	006807-01 GRAPHICWORKS	12/19/2023	455.70	PO240626-001	455.70	01-0000-0-0000-7110-4300-710	05-16143
W-906505	011547-01 LONGAKER, LISA	12/19/2023	42.02	PO240625-001	42.02	01-6387-0-1110-1000-5200-331	CTE CONF. REIMB.
W-906506	009346-01 U S BANK CORP PA	12/19/2023	1,868.94	PO240604-001	164.01	01-7010-0-3800-1000-4300-331	4246 0446 6404 9
			1,868.94	PV240378-001	221.06	01-9400-0-1110-1000-4300-331	4246 0446 6404 9
			1,868.94	PV240379-001	7.00	01-9400-0-1110-1000-4300-331	4246 0446 6404 9
			1,868.94	PV240380-001	47.75	01-9400-0-1110-1000-4300-331	4246 0446 6404 9
			1,868.94	PV240381-001	101.60	01-9400-0-1110-1000-4300-331	4246 0446 6404 9
			1,868.94	PV240382-001	90.18	01-9400-0-1110-1000-4300-331	4246 0446 6404 9
			1,868.94	PV240383-001	185.35	01-9400-0-1110-1000-4300-331	4246 0446 6404 9
			1,868.94	PV240384-001	275.47	01-9400-0-1110-1000-4300-331	4246 0446 6404 9
			1,868.94	PV240386-001	94.82	01-9400-0-1110-1000-4300-331	4246 0446 6404 9
			1,868.94	PV240387-001	100.92	01-9400-0-1110-1000-4300-331	4246 0446 6404 9
			1,868.94	PV240388-001	265.79	01-9400-0-1110-1000-4300-331	4246 0446 6404 9
			1,868.94	PV240389-001	314.99	01-9400-0-1110-1000-4300-331	4246 0446 6404 9
W-906507	010782-01 BENDANA, LIZETH	12/19/2023	391.09	PO240432-003	391.09	01-9665-0-1110-2140-4300-000	121223 REIMB.
W-906508	011951-01 CESILIA GUTIERRE	12/19/2023	41.50	PV240393-001	41.50	12-6105-0-0001-1000-4300-100	121223 REIMB.
W-906509	010851-02 CORTES, JUDITH	12/19/2023	2,025.00	PO240266-010	2,025.00	01-2600-0-0000-2490-5800-000	113023
W-906510	006767-01 KRABBENSCHMIDT,	12/19/2023	100.80	PV240392-001	100.80	12-6105-0-0001-1000-4300-100	120123 REIMB.2
W-906511	008938-02 AMAZON CAPITAL S	12/19/2023	1,196.08	PO240299-008	371.86	01-2600-0-0000-2490-4300-000	1F1P-TTTV-GJQJ
			1,196.08	PO240299-009	134.18	12-6105-0-0001-1000-4300-100	1VGN-RJG7-GCMP
			1,196.08	PO240303-003	652.00	11-6391-0-4110-2700-4300-561	1V9Q-KTN4-G9LR
			1,196.08	PO240528-001	38.04	01-9542-0-1110-1000-4300-103	1PGY-49J6-G9NY

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W-906512	011814-01 BROOKWOOD PROGRA	12/19/2023	26,500.05	PV240375-001	26,500.05	40-9012-0-0000-8500-5800-000	3950-27
W-906513	011429-03 FELDMAN CPR	12/19/2023	920.00	PO240628-001	920.00	12-6105-0-0001-1000-4300-100	1041
W-906514	011383-01 FOX SECURITY & C	12/19/2023	255.00	PO240153-001	255.00	01-8150-0-0000-8110-5603-780	94266
W-906515	012095-01 KOVACIK, REBECCA	12/19/2023	28.73	PV240374-001	28.73	01-6500-0-5001-2100-4300-730	120423 REIMB.
W-906516	000105-03 REPUBLIC SERVICE	12/19/2023	2,217.02	PO240173-011	457.70	01-0000-0-0000-8205-5504-211	0925-001669838
			2,217.02	PO240173-012	35.00	01-0000-0-0000-8205-5504-331	0925-001669972
			2,217.02	PO240201-007	1,266.62	01-0000-0-0000-8205-5504-107	0925-001669812
			2,217.02	PO240173-013	457.70	01-0000-0-0000-8205-5504-331	0925-001669809
W-906517	009346-01 U S BANK CORP PA	12/19/2023	225.66	PV240385-001	225.66	01-9400-0-1110-1000-4300-331	4246 0446 6404 9
W-906518	012019-01 VANIR CONSTRUCTI	12/19/2023	21,840.00	PO240238-005	21,840.00	21-9711-0-9006-8520-5800-000	176785
W-906519	008873-02 AIR FILTER SUPPL	12/19/2023	7,248.13	PO240584-001	7,248.13	01-7422-0-1110-1000-4300-000	I643681
W-906520	009747-02 JOHNSON GAS APPL	12/19/2023	16,879.85	PO240549-001	16,879.85	01-6387-0-1110-1000-6400-331	692799
W-906521	011160-01 SALCIDO, ASH	12/19/2023	63.47	TC240048-001	63.47	01-6500-0-5750-1190-5200-730	OCT23 MILEAGE
W-906522	004484-01 SERVICE UNLIMITE	12/19/2023	211,953.23	PO240617-001	570.00	01-8150-0-0000-8110-5603-780	33480
			211,953.23	PO240614-001	48,680.00	01-9663-0-0000-8520-5603-101	33436
			211,953.23	PO240618-001	2,650.00	01-9663-0-0000-8520-5603-101	33481
			211,953.23	PO240613-001	9,411.88	01-9663-0-0000-8520-5603-331	33557
			211,953.23	PO240613-002	11,397.38	01-9663-0-0000-8520-5603-331	33558
			211,953.23	PO240613-003	4,007.06	01-9663-0-0000-8520-5603-331	33561
			211,953.23	PO240613-004	17,485.05	01-9663-0-0000-8520-5603-331	33556
			211,953.23	PO240613-005	20,126.15	01-9663-0-0000-8520-5603-331	33555
			211,953.23	PO240613-006	33,550.13	01-9663-0-0000-8520-5603-331	33554

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			211,953.23	PO240616-001	2,546.66	01-8150-0-0000-8110-5603-780	33539
			211,953.23	PO240615-001	26,728.00	01-9663-0-0000-8520-5603-211	33245
			211,953.23	PO240615-002	16,128.75	01-9663-0-0000-8520-5603-211	33246
			211,953.23	PO240615-003	18,672.17	01-9663-0-0000-8520-5603-211	33276
W-906523	008758-01 AMERICAN PORTABL	12/19/2023	117.41	PO240067-005	117.41	01-8150-0-0000-8110-5603-780	105017
W-906524	011675-02 AMPLIFY EDUCATIO	12/19/2023	750.00	PO240350-001	750.00	01-9354-0-1110-3161-4300-740	INV-203071
W-906525	003141-02 BLICK ART MATERI	12/19/2023	1,995.17	PO240571-001	1,942.49	01-0111-0-1110-1000-4300-331-503	1884058
			1,995.17	PO240571-002	52.68	01-0111-0-1110-1000-4300-331-503	1889781
W-906526	009206-01 CAPITAL ONE TRAD	12/19/2023	1,198.57	PO240059-004	1,107.31	01-8150-0-0000-8110-4300-780	347212-112523
			1,198.57	PO240059-004	69.47	01-0000-0-0000-8220-4300-785	347212-112523
			1,198.57	PO240074-001	21.79	01-9723-0-0000-3600-4300-788	347212-112523
W-906527	011933-01 CARY, NICHOLAS	12/19/2023	136.24	TC240049-001	136.24	01-0000-0-0000-2140-5200-790	NOV23 MILEAGE
W-906528	011817-02 CATHOLIC CHARITI	12/19/2023	2,775.00	PO240612-002	1,850.00	01-0111-0-1110-1000-5800-740-105	46223
			2,775.00	PO240612-001	925.00	01-0111-0-1110-1000-5800-740-105	46222
W-906529	000194-01 COASTSIDE COUNTY	12/19/2023	23,754.22	PO240221-005	489.31	01-0000-0-0000-8205-5503-720	NOV 2023
			23,754.22	PO240221-005	2,350.22	01-0000-0-0000-8205-5503-211	NOV 2023
			23,754.22	PO240221-005	6,046.33	01-0000-0-0000-8205-5503-331	NOV 2023
			23,754.22	PO240221-005	839.40	01-0000-0-0000-8205-5503-101	NOV 2023
			23,754.22	PO240221-005	1,861.72	01-0000-0-0000-8205-5503-105	NOV 2023
			23,754.22	PO240221-004	474.04	01-0000-0-0000-8205-5503-720	OCT 2023
			23,754.22	PO240221-004	2,396.03	01-0000-0-0000-8205-5503-211	OCT 2023
			23,754.22	PO240221-004	7,023.61	01-0000-0-0000-8205-5503-331	OCT 2023

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			23,754.22	PO240221-004	824.13	01-0000-0-0000-8205-5503-101	OCT 2023
			23,754.22	PO240221-004	1,449.43	01-0000-0-0000-8205-5503-105	OCT 2023
W-906530	010851-02 CORTES, JUDITH	12/19/2023	2,430.00	PO240266-011	2,430.00	01-2600-0-0000-2490-5800-000	121523
W-906531	009449-01 DKS ASSOCIATES	12/19/2023	6,617.50	PO240623-002	6,617.50	21-9711-0-9619-8520-5800-331	0088265
W-906532	011939-01 ERSKINE, BRITTAN	12/19/2023	4,888.89	PO240419-003	4,888.89	01-6500-0-5750-1180-5100-730	REIMB. FOR #2599
W-906533	000748-01 FEDEX	12/19/2023	38.94	PO240200-005	38.94	01-0000-0-0000-7300-5903-720	9-663-69613
W-906534	000312-01 HALF MOON BAY BU	12/19/2023	25.59	PO240108-002	25.59	01-8150-0-0000-8110-4300-780	271273
W-906535	011601-01 HMB SMOG	12/19/2023	221.10	PO240155-004	221.10	01-9723-0-0000-3600-5603-788	6055
W-906536	011722-01 HOFFMAN, KAREN	12/19/2023	6,000.00	PO240487-002	6,000.00	01-9538-0-1110-1000-5800-740	2023-05
W-906537	009231-02 MIZKAN AMERICA I	12/19/2023	1,649.18	PO240087-004	1,649.18	01-0000-0-0000-8220-4300-785	000060204
W-906538	006797-01 MONTARA SANITARY	12/19/2023	5,494.27	PO240209-003	5,450.19	01-0000-0-0000-8205-5503-103	84-0347-0/DEC23
			5,494.27	PO240209-004	44.08	01-0000-0-0000-8205-5503-103	84-4080A-0/DEC23
W-906539	011171-01 ON POINT LANGUAG	12/19/2023	420.80	PO240349-005	420.80	01-0111-0-4760-2495-5800-740-403	11-2023
W-906540	009508-01 RESOURCE SOLUTIO	12/19/2023	3,618.89	PO240100-016	771.16	01-8150-0-0000-8110-4300-780	28137
			3,618.89	PO240100-015	2,847.73	01-8150-0-0000-8110-4300-780	28104
W-906541	007797-01 SCHOOL OUTFITTER	12/19/2023	1,449.23	PO240575-002	1,449.23	01-9610-0-0001-1000-4300-740	INV14081823
W-906542	006566-02 SILVERIA, DEBBIE	12/19/2023	131.84	PO240609-001	131.84	01-0107-0-1210-2700-4300-107	113023 REIMB.
W-906543	005779-01 THE HOME DEPOT P	12/19/2023	1,259.48	PO240647-001	196.23	01-6010-0-1110-4000-4300-101	779450410
			1,259.48	PO240071-004	223.57	01-8150-0-0000-8110-4300-780	775871585
			1,259.48	PO240071-005	839.68	01-8150-0-0000-8110-4300-780	775869878
W-906544	007426-01 BOYS & GIRLS CLU	12/19/2023	1,470.00	PV240411-001	630.00	01-8150-0-0000-8110-5603-780	2023159
			1,470.00	PV240412-001	490.00	01-8150-0-0000-8110-5603-780	2023158

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			1,470.00	PV240413-001	350.00	01-8150-0-0000-8110-5603-780	2023157
W-906545	011427-01 COLBI TECHNOLOGI	12/19/2023	15,500.00	PO240378-004	15,500.00	21-9711-0-9006-8520-5800-000	10352
W-906546	012033-01 GRAMS, C. ARTHUR	12/19/2023	2,000.00	PO240523-002	2,000.00	21-9711-0-9400-8520-5800-211	110123
W-906547	009175-01 UPS STORE #1604	12/19/2023	809.99	PV240404-001	44.63	21-9711-0-9645-8520-4300-103	102423
			809.99	PV240405-001	258.13	21-9711-0-9205-8520-4300-105	120723
			809.99	PV240406-001	191.12	21-9711-0-9645-8520-4300-103	120823
			809.99	PV240407-001	261.16	21-9711-0-9205-8520-4300-105	102523
			809.99	PV240408-001	48.38	21-9711-0-9205-8520-4300-105	103023
			809.99	PV240409-001	6.57	21-9711-0-9205-8520-4300-105	092222
W-906548	007426-01 BOYS & GIRLS CLU	12/19/2023	390.12	PV240410-001	390.12	01-8150-0-0000-8110-5603-780	2023160
W-906549	011427-01 COLBI TECHNOLOGI	12/19/2023	2,875.00	PO240378-005	2,875.00	21-9711-0-9006-8520-5800-000	10124
W-906550	012054-01 CORE WEST INC	12/19/2023	795,429.70	PO240380-004	528,433.54	21-9711-0-9645-8520-6200-103	5
			795,429.70	PO240380-005	266,996.16	21-9711-0-9645-8520-6200-103	4
W-906551	009013-01 DAILY JOURNAL CO	12/19/2023	6,375.39	PV240403-001	255.20	21-9711-0-9608-8520-5800-101	1124131167
			6,375.39	PV240403-001	567.60	21-9711-0-9201-8520-5800-000	1124131167
			6,375.39	PV240403-001	682.00	21-9711-0-9006-8520-5800-000	1124131167
			6,375.39	PV240403-001	4,870.59	21-9711-0-9006-8520-5800-000	1124131167
W-906552	011821-01 HARRIS STRIPING	12/19/2023	3,925.00	PV240414-001	3,925.00	21-9711-0-9401-8520-5603-105	04056
W-906553	011345-01 LOPEZ FENCE	12/19/2023	9,786.65	PO240624-001	9,786.65	21-9711-0-9205-8520-5603-331	1561
W-906554	010763-01 QUATTROCCHI KWOK	12/19/2023	86,910.31	PV240394-001	12,575.00	21-9711-0-9651-8520-6210-211	24903
			86,910.31	PV240395-001	11,016.25	01-0000-0-0000-0000-8699-000	24296
			86,910.31	PV240396-001	6,447.50	01-0000-0-0000-0000-8699-000	24295

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			86,910.31	PV240397-001	756.00	01-0000-0-0000-0000-8699-000	24294
			86,910.31	PV240398-001	101.25	21-9711-0-9640-8520-6210-101	25287
			86,910.31	PV240399-001	202.50	21-9711-0-9640-8520-6210-101	25166
			86,910.31	PV240400-001	405.00	21-9711-0-9640-8520-6210-101	25145
			86,910.31	PV240401-001	270.00	21-9711-0-9640-8520-6210-101	24908
			86,910.31	PV240402-001	273.14	21-9711-0-9636-8520-6210-331	25283
			86,910.31	PO240236-005	1,378.00	21-9711-0-9640-8520-6210-101	25284
			86,910.31	PO240379-004	50,404.42	21-9711-0-9640-8520-6210-101	25286
			86,910.31	PO240231-004	3,081.25	21-9711-0-9654-8520-6210-101	25285
W-906555	011750-01 SILICON VALLEY P	12/19/2023	37,557.09	PV240415-001	37,557.09	21-9711-0-9636-8520-6200-331	8
W-906556	011744-01 STUDIO W ARCHITE	12/19/2023	16,807.25	PO240230-008	269.85	21-9711-0-9645-8520-6210-103	46862
			16,807.25	PO240230-009	16,537.40	21-9711-0-9645-8520-6210-103	46949
W-906557	009729-01 SYSERCO ENERGY S	12/19/2023	358,083.60	PO240650-001	358,083.60	21-9711-0-9639-8520-6170-000	21386
W-906558	005765-01 BENCHMARK EDUCAT	12/19/2023	19,412.56	PO240289-001	7,218.75	01-6300-0-1110-1000-4100-740	505911
			19,412.56	PO240290-001	12,193.81	01-6300-0-1110-1000-4100-740	503127
W-906559	011523-01 CAL-STEAM	12/19/2023	426.33	PO240496-006	426.33	01-8150-0-0000-8110-4300-780	4514033
W-906560	009750-01 CINTAS	12/19/2023	616.73	PO240137-020	69.46	01-8150-0-0000-8110-5603-780	4172957656
			616.73	PO240137-021	69.46	01-8150-0-0000-8110-5603-780	4173756033
			616.73	PO240137-022	69.46	01-8150-0-0000-8110-5603-780	4174530890
			616.73	PO240137-023	269.43	01-8150-0-0000-8110-5603-780	4175115218
			616.73	PO240137-024	69.46	01-8150-0-0000-8110-5603-780	4175834822
			616.73	PO240137-025	69.46	01-8150-0-0000-8110-5603-780	4176552883

DECEMBER 2023 WARRANT REGISTER
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-906561	008193-01 COMCAST	12/19/2023	12,197.35	PO240274-004	12,197.35	01-0000-0-0000-2421-5902-790	188498395
W-906562	011363-01 EIDE BAILLY LLP	12/19/2023	3,900.00	PV240416-001	3,900.00	01-0000-0-0000-7190-5820-720	EI01567728
W-906563	010633-02 GLOBAL INDUSTRIA	12/19/2023	161.37	PO240112-001	161.37	01-8150-0-0000-8110-4300-780	121270844
W-906564	011927-01 JW PEPPER & SON	12/19/2023	45.00	PO240557-001	45.00	01-9547-0-1345-1000-4300-211	365816092
W-906565	008272-01 LOPEZ, GERRY	12/19/2023	10,000.00	PO240446-001	10,000.00	11-3926-0-4110-1000-5800-561	CUSD12523
W-906566	012051-01 MACKIN EDUCATION	12/19/2023	87.48	PO240246-003	87.48	01-0111-0-1110-1000-4200-740-201	839954
W-906567	008883-01 PACIFICA COMMUNI	12/19/2023	400.00	PO240297-003	400.00	01-0000-0-0000-7150-5800-710	PCTCUSD1123
W-906568	009675-01 READY REFRESH BY	12/19/2023	531.28	PO240335-003	425.02	01-2600-0-0000-2490-4300-000	03K0034251553
			531.28	PO240335-003	106.26	12-6105-0-0001-1000-4300-100	03K0034251553
W-906569	000105-03 REPUBLIC SERVICE	12/19/2023	1,748.66	PO240201-008	1,107.07	01-0000-0-0000-8205-5504-720	0925-001670000
			1,748.66	PO240201-008	82.99	01-0000-0-0000-8205-5504-105	0925-001670000
			1,748.66	PO240201-008	558.60	01-0000-0-0000-8205-5504-211	0925-001670000
W-906570	007797-01 SCHOOL OUTFITTER	12/19/2023	2,491.27	PO240575-001	2,491.27	01-9610-0-0001-1000-4300-740	INV14081720
W-906571	009046-01 SIMMS PLUMBING &	12/19/2023	199.69	PO240156-001	199.69	01-8150-0-0000-8110-5603-780	68424V
W-906572	005779-01 THE HOME DEPOT P	12/19/2023	463.58	PO240071-003	463.58	01-8150-0-0000-8110-4300-780	775872633
W-906573	010782-01 BENDANA, LIZETH	12/19/2023	210.00	PO240644-001	210.00	01-3010-0-1110-1000-4300-335	121323 REIMB.
W-906574	011323-01 DOOLEY CORPORATI	12/19/2023	4,522.00	PO240422-004	2,128.00	01-6500-0-5760-1180-5800-730	7048
			4,522.00	PO240421-004	2,394.00	01-6500-0-5760-1180-5800-730	7049
W-906575	007476-01 ESTHER B CLARK S	12/19/2023	12,959.04	PO240588-004	7,737.00	01-6500-0-5750-1180-5100-730	123404
			12,959.04	PO240588-004	2,486.04	01-6500-0-5750-1180-5861-730	123404
			12,959.04	PO240588-004	2,736.00	01-6500-0-5750-1180-5863-730	123404
W-906576	012071-01 E-THERAPY	12/19/2023	4,140.00	PO240455-014	1,380.00	01-6500-0-5760-1180-5867-730	34594

DECEMBER 2023 WARRANT REGISTER
41 Cabrillo Unified School District **Fiscal Year: 2024**

Warrant/EFT	Vendor	Date	Amount	Reference	Payment	Fu Rs Y Goal Func Obj Sch Mgmt	Invoice #
			4,140.00	PO240455-015	2,760.00	01-6500-0-5760-1180-5867-730	34598
W-906577	011524-01 HANNA INTERPRETI	12/19/2023	245.55	PO240642-001	245.55	01-6500-0-5760-1180-5800-730	2023/1716
W-906578	011562-01 HOPSKIPDRIVE INC	12/19/2023	9,478.12	PO240417-005	9,478.12	01-6500-0-5750-1180-5863-730	17378
W-906579	011597-01 MARIA EUGENIA YO	12/19/2023	262.52	TC240050-001	262.52	01-0700-0-1460-3140-5200-000	NOV23 MILEAGE
W-906580	011171-01 ON POINT LANGUAG	12/19/2023	2,333.50	PO240469-004	2,333.50	01-6500-0-5001-2100-5800-730	SPED/11-2023
W-906581	009509-01 STRECKER, THERES	12/19/2023	26.72	TC240051-001	26.72	01-0700-0-1460-3140-5200-000	NOV23 MILEAGE
W-906582	005037-01 TK ELEVATOR CORP	12/19/2023	1,826.74	PO240640-001	1,826.74	01-8150-0-0000-8110-5602-780	ACIA-25ZFRRZ
W-906583	008259-01 ACHIEVEKIDS	12/19/2023	13,830.00	PO240353-005	9,504.00	01-6500-0-5750-1180-5100-730	32528
			13,830.00	PO240353-005	103.00	01-6500-0-5750-1180-5867-730	32528
			13,830.00	PO240353-005	721.00	01-6500-0-5750-1180-5864-730	32528
			13,830.00	PO240353-005	776.00	01-6500-0-5750-1180-5861-730	32528
			13,830.00	PO240353-005	2,142.00	01-6500-0-5750-1180-5863-730	32528
			13,830.00	PO240353-005	584.00	01-6500-0-5750-1180-5800-730	32528
W-906584	006731-01 AMERICAN LIVES:	12/19/2023	500.00	PO240641-001	500.00	01-9567-0-1110-1000-4300-101	CA240125 - DEPOS
W-906585	012069-01 AYA HEALTHCARE I	12/19/2023	8,250.00	PO240418-016	4,125.00	01-6500-0-5750-1180-5800-730	3761706
			8,250.00	PO240418-017	4,125.00	01-6500-0-5750-1180-5800-730	3788307
W-906586	011976-01 EDTHEORY LLC	12/19/2023	17,248.00	PO240470-003	17,248.00	01-6500-0-5750-1180-5867-730	45
W-906587	011958-01 NICOLE WALTERS	12/19/2023	2,925.00	PO240466-004	2,925.00	01-6500-0-5750-1180-5864-730	4
W-906588	010723-01 PALO ALTO PREP	12/19/2023	29,346.00	PO240547-004	7,098.00	01-6500-0-5750-1180-5100-730	112523-XS
			29,346.00	PO240547-004	1,332.00	01-6500-0-5750-1180-5861-730	112523-XS
			29,346.00	PO240547-005	5,746.00	01-6500-0-5750-1180-5100-730	120323 XS
			29,346.00	PO240547-005	666.00	01-6500-0-5750-1180-5861-730	120323 XS

DECEMBER 2023 WARRANT REGISTER
41 Cabrillo Unified School District **Fiscal Year: 2024**

Warrant/EFT	Vendor	Date	Amount	Reference	Payment	Fu Rs Y Goal Func Obj Sch Mgmt	Invoice #
			29,346.00	PO240548-003	7,098.00	01-6500-0-5750-1180-5100-730	112523 AA
			29,346.00	PO240548-003	1,110.00	01-6500-0-5750-1180-5861-730	112523 AA
			29,346.00	PO240548-004	5,408.00	01-6500-0-5750-1180-5100-730	120323 AA
			29,346.00	PO240548-004	888.00	01-6500-0-5750-1180-5861-730	120323 AA
W-906589	012067-01 PIONEER HEALTHCA	12/19/2023	14,136.00	PO240414-012	3,720.00	01-6500-0-5750-1180-5867-730	023414
			14,136.00	PO240414-013	2,976.00	01-6500-0-5750-1180-5867-730	30812
			14,136.00	PO240414-014	3,720.00	01-6500-0-5750-1180-5867-730	30963
			14,136.00	PO240414-015	3,720.00	01-6500-0-5750-1180-5867-730	31249
W-906590	011160-01 SALCIDO, ASH	12/19/2023	53.97	TC240052-001	53.97	01-6500-0-5750-1190-5200-730	NOV23 MILEAGE
W-906591	007442-01 SAN JOAQUIN C.O.	12/19/2023	697.00	PO240551-002	142.00	01-6500-0-5001-2100-5800-730	ARD24-01638
			697.00	PO240551-003	45.00	01-6500-0-5001-2100-5800-730	ARD24-00934
			697.00	PO240551-004	510.00	01-6500-0-5001-2100-5800-730	ARD24-00514
W-906592	011141-01 THE AVALON ACADE	12/19/2023	26,930.00	PO240540-005	9,003.00	01-6500-0-5750-1180-5100-730	5785
			26,930.00	PO240540-005	1,760.00	01-6500-0-5750-1180-5867-730	5785
			26,930.00	PO240540-005	1,252.00	01-6500-0-5750-1180-5864-730	5785
			26,930.00	PO240540-005	1,280.00	01-6500-0-5750-1180-5800-730	5785
			26,930.00	PO240543-005	9,291.00	01-6500-0-5750-1180-5100-730	5784
			26,930.00	PO240543-005	1,440.00	01-6500-0-5750-1180-5867-730	5784
			26,930.00	PO240543-005	1,944.00	01-6500-0-5750-1180-5864-730	5784
			26,930.00	PO240543-005	960.00	01-6500-0-5750-1180-5800-730	5784
W-907236	000295-01 ALBERTSONS | SAF	12/21/2023	381.69	PV240421-001	81.08	01-0000-0-0000-7400-4300-750	806713-111623-03
			381.69	PO240344-003	158.99	01-6010-0-1110-4000-4300-101	727596-102723-03

DECEMBER 2023 WARRANT REGISTER
41 Cabrillo Unified School District **Fiscal Year: 2024**

Warrant/EFT	Vendor	Date	Amount	Reference	Payment	Fu Rs Y Goal Func Obj Sch Mgmt	Invoice #
			381.69	PO240195-009	8.73	13-5310-0-0000-3700-4712-331	722864-101823-03
			381.69	PO240195-010	23.97	13-5310-0-0000-3700-4712-331	726364-111523-03
			381.69	PO240195-011	4.91	13-5310-0-0000-3700-4712-331	432775-110923-03
			381.69	PO240195-012	5.99	13-5310-0-0000-3700-4712-331	808353-103023-03
			381.69	PO240195-013	7.49	13-5310-0-0000-3700-4712-331	660386-102523-03
			381.69	PV240420-001	90.53	01-0000-0-0000-7400-4300-750	802586-101823-03
W-907237	004143-02 RICOH USA INC	12/21/2023	745.34	PO240312-006	218.32	01-0000-0-0000-7300-5601-720	9032239105
			745.34	PO240312-006	175.05	01-0000-0-0000-2700-5601-107	9032239105
			745.34	PO240312-006	176.94	01-0105-0-1310-1000-5601-105	9032239105
			745.34	PO240312-006	175.03	01-0103-0-1310-1000-5601-103	9032239105
W-907238	009346-01 U S BANK CORP PA	12/21/2023	8,081.78	PV240422-001	714.48	01-0331-0-1337-1000-4300-331	4246 0470 0103 6
			8,081.78	PO240562-001	296.38	01-9610-0-0001-1000-4300-740	4246 0470 0103 6
			8,081.78	PO240491-002	575.00	01-2600-0-0000-2490-4300-000	4246 0470 0103 6
			8,081.78	PO240301-004	1,205.77	01-2600-0-0000-2490-4300-000	4246 0470 0103 6
			8,081.78	PO240515-001	4,485.47	21-9711-0-9619-8520-4300-211	4246 0470 0103 6
			8,081.78	PV240417-001	52.65	01-0000-0-0000-7400-5800-750	4246 0470 0103 6
			8,081.78	PV240418-001	410.00	01-0000-0-0000-7300-4300-720	4246 0470 0103 6
			8,081.78	PV240419-001	120.00	01-0000-0-0000-7300-4300-720	4246 0470 0103 6
			8,081.78	PO240331-002	93.16	01-0420-0-3350-1000-4300-420	4246 0470 0103 6
			8,081.78	PO240646-001	128.87	01-6010-0-1110-4000-4300-101	4246 0470 0103 6

Warrant/EFT Count: 187 **Total Warrant/EFT Amount:** 3,596,507.56

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: January 18, 2024
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 Deck Connecting Platforms and Ramps for Hatch Elementary Early Learning Center

BACKGROUND INFORMATION

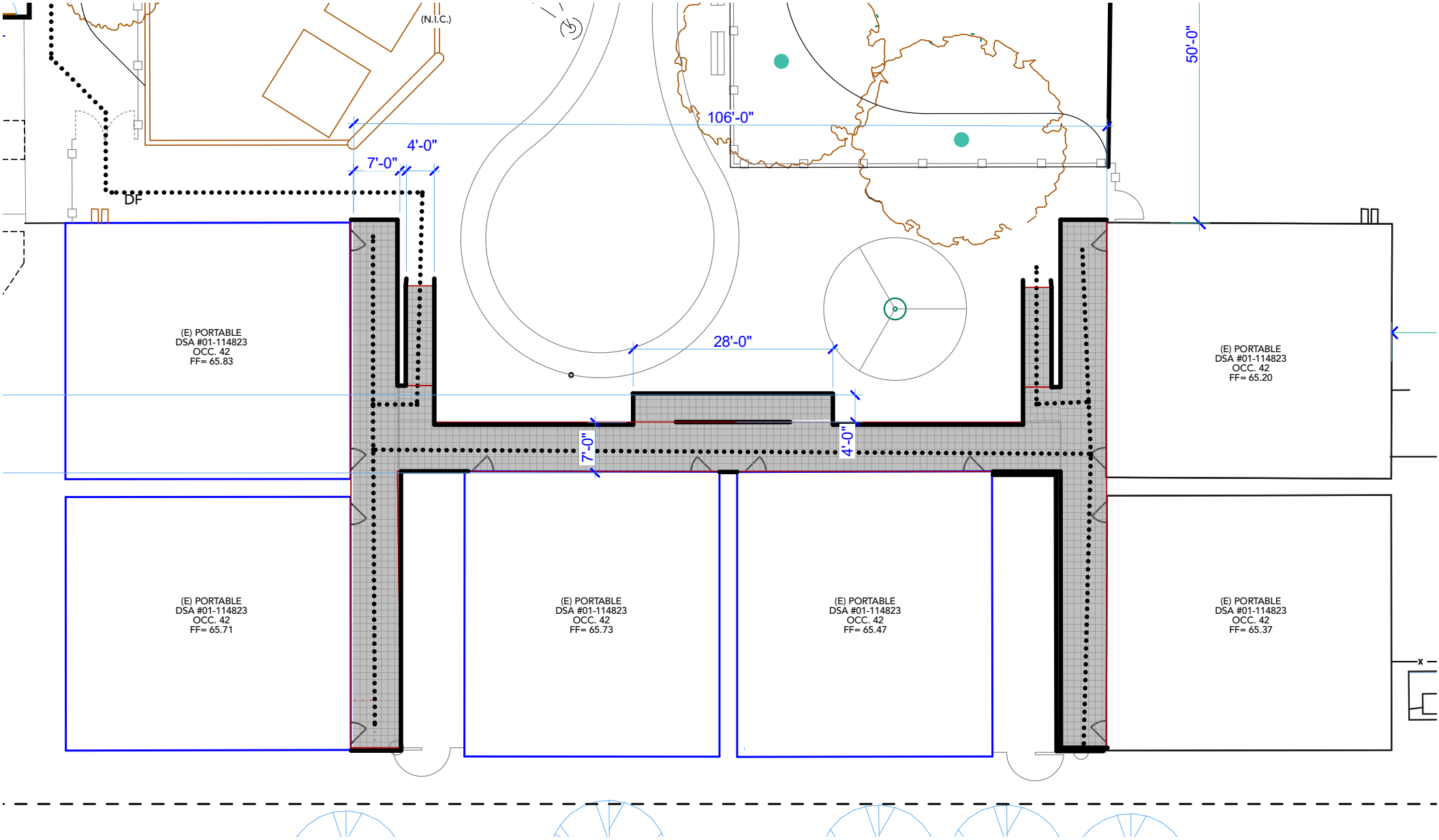
To facilitate the mobility and access of students with disabilities who are served at the Hatch Early Learning Center, the installation of a platform/deck between the classrooms is required. Ramps to access the deck and classrooms are also needed and included in the quote.

FISCAL ANALYSIS

The cost of the ramps and platforms will be covered with a mix of grant funds and bond funds for a total of $169,698.10 (75% grants and 25% bonds).

RECOMMENDATION

Approve the purchase of ramps and platforms as submitted.


(N.I.C.)
106'-0"
50'-0"
4'-0"
7'-0"
DF
28'-0"
7'-0"
4'-0"
(E) PORTABLE
DSA #01-114823
OCC. 42
FF= 65.83
(E) PORTABLE
DSA #01-114823
OCC. 42
FF= 65.20
(E) PORTABLE
DSA #01-114823
OCC. 42
FF= 65.71
(E) PORTABLE
DSA #01-114823
OCC. 42
FF= 65.73
(E) PORTABLE
DSA #01-114823
OCC. 42
FF= 65.47
(E) PORTABLE
DSA #01-114823
OCC. 42
FF= 65.37

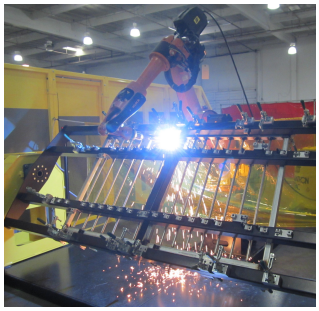
PROPOSAL

"The Ramp Guys" TMP Services
Toll Free: 888-867-2360
Fax: 951-213-3997
www.tmpservices.com

Corporate Office	Northern California
2929 Kansas Ave. Riverside, CA 92507	Manufacturing Stockton, CA
License No.: B697442 DIR No. 1000012387	

DATE	PROPOSAL #
12/4/2023	53203

TMP HAS RAMPED UP TO ROBOTICS!!



CUSTOMER

Quattrocchi Kwok Asscociates
636 Fifth St
Santa Rosa, Ca 95404

P.O. NO.	TERMS	REP	Contact	Project
	Prepaid	DQ	Tracie	Cabrillo USD

DESCRIPTION	QTY	RATE	Total
Aluminum: Over 30" Design, (2) 83'x 7' Common Landing, 106' x 7' Common Landing, (2) 5'x 6' Landing, (2) 4'x1' Level Landing, (2) 4'x14' Ramp with Integrated Toe	**1**	**153,720.00**	**153,720.00T**
Delivery Via TMP (Customer To Provide Forklift or Manpower For Offloading) Multiple deliveries	**1**	**1,200.00**	**1,200.00T**
Site Evaluation	**1**	**400.00**	**400.00T**
Quotation is based on threshold heights, and ramp configuration as per TMP Drawings, specifications and square footage listed above. MATERIALS ONLY. **Any variation in these items will result in a price change.** **Manufactured to meet ADA , IBC, and CBC requirements.** **Price does not include:** **WOOD PADS (Wood pads are required for dirt, grass or gravel)** **-SKIRTING** **-FLASHING MATERIAL** **-ANCHORING** **-GROUNDING** **- DEMO OF EXISTING STRUCTURES (If applicable)**		**0.00**	**0.00T**

Signature

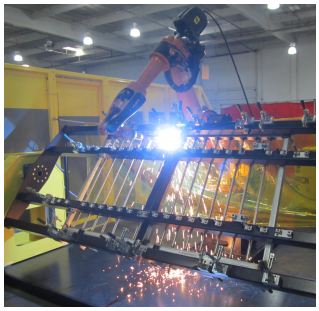
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Corporate Office	Northern California
2929 Kansas Ave. Riverside, CA 92507	Manufacturing Stockton, CA
License No.: B697442 DIR No. 1000012387	

PROPOSAL

DATE	PROPOSAL #
12/4/2023	53203

TMP HAS RAMPED UP TO ROBOTICS!!



CUSTOMER

Quattrocchi Kwok Asscociates
636 Fifth St
Santa Rosa, Ca 95404

P.O. NO.	TERMS	REP	Contact	Project
	Prepaid	DQ	Tracie	Cabrillo USD

DESCRIPTION	QTY	RATE	Total
Transition from end of ramp to grade and 72" bottom landing by others. **TMP is not responsible for cutting doors or providing transition thresholds from finished floor or building to landing surface.** **If stairs are required, Customer is responsible to bring grade to first riser of step into compliance. Steps are built in 7" increments** **Bonding and Waiver of Subrogation not included.** **Any required permits, city licensing or inspections are at project owner's expense.** **Any in-house inspections will require a minimum 6-8 week manufacturing lead time, lead time varies per project and per inspector requirements.** **Any modification to TMP product voids warranty.** **By signing and returning proposal and/or purchase order, customer agrees to all material costs listed above.** **Proposal Valid for 30 days**			
Sales Tax		**9.25%**	**14,367.10**
			$169,687.10

Signature _____

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: January 18, 2024
TO: Members of the Governing Board
FROM: J Jesús Contreras, Ed.D., Deputy Superintendent of Business Services
CATEGORY: Consent/Information
ITEM TITLE: Enrollment Report

BACKGROUND INFORMATION

Funding for school districts is directly related to the number and type of students each district serves. Under the Local Control Funding Formula (LCFF) funding mechanism, funding targets are based on student characteristics and overall enrollment. The LCFF funding targets consist of grade span-specific base grants plus supplemental and concentration grants that are calculated based on student demographic factors. The chart presented depicts the CUSD enrollment and is provided for information purposes only.

FISCAL ANALYSIS

Enrollment data is entered into the LCFF calculator for funding purposes.

RECOMMENDATION

Receive the CUSD Enrollment Report as submitted.

CABRILLO UNIFIED SCHOOL DISTRICT
2023-2024 SCHOOL YEAR
ENROLLMENT REPORT

School Month No. **5** **Date:** **12/29/2023**

Grade	El Granada	Farallone View	Hatch	Kings Mountain	Cunha	Half Moon Bay High	Pilarcitos	Home & Independent Study	TOTALS
TK	39	0	24	0	-	-	-	0	63
K	59	25	97	10	-	-	-	0	191
1	48	25	94	9	-	-	-	0	176
2	42	23	83	8	-	-	-	0	156
3	52	30	86	4	-	-	-	0	172
4	49	23	79	3	-	-	-	0	154
5	51	30	82	9	-	-	-	1	173
6	-	-	-	-	161	-	-	0	161
7	-	-	-	-	191	-	-	0	191
8	-	-	-	-	188	-	-	0	188
9	-	-	-	-	-	215	0	0	215
10	-	-	-	-	-	255	0	2	257
11	-	-	-	-	-	239	14	4	257
12	-	-	-	-	-	270	23	7	300
TOTAL ENROLLMENT	**340**	**156**	**545**	**43**	**540**	**979**	**37**	**14**	**2654**
Total Enrollment as of 12/23/22	291	164	505	53	578	1006	37	24	2658
Difference between 12/23/22 Total Enrollment and 12/29/23 Total Enrollment	**49**	**-8**	**40**	**-10**	**-38**	**-27**	**0**	**-10**	**-4**
Total Enrollment as of 12/01/2023	342	156	546	43	543	982	42	13	2667
Difference between 12/01/23 Total Enrollment and 12/29/23 Total Enrollment	**-2**	**0**	**-1**	**0**	**-3**	**-3**	**-5**	**1**	**-13**

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: January 18, 2024
TO: Members of the Governing Board
FROM: Sean McPhetridge, Ed.D., Superintendent
J Jesús Contreras, Deputy Superintendent of Business Services
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 must report quarterly to the San Mateo County of Education the nature and number of complaints received during the quarter.

REPORT/PROPOSAL

During the second quarter of the 2023-24 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 second 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: (check one)

- ☐ 1st Quarter: July 2023 through September 2023 – Due October 2023
- ☑ 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: 01/18/2024

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: 01/19/2024

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: January 18, 2024
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 December 14, 2023, Regular Board Meeting and the December 16, 2023, Special Board Meeting are included in this Board packet for consideration. Staff also bring the minutes from the October 12, 2023, and the November 9, 2023, Regular Board Meetings to update the Public Comments links.

FISCAL ANALYSIS

There is no financial impact to the General Fund.

RECOMMENDATION

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

Annual Organization and Regular Governing Board Meeting

(Unadopted) Meeting Minutes

CABRILLO UNIFIED SCHOOL DISTRICT

Thursday, December 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

President Layne called the meeting to order at 6:01 p.m.

b. Roll Call / Quorum

Board Members Present:	Sophia Layne, President Kimberly Hines, Vice President Carmen Daniel, Clerk Mary Beth Alexander, Member
Board Members Absent:	Lizet Cortes, Member
Student Board Member Present:	Catalina Gonzalez-Johnston – Left the meeting at 9:15 p.m.
Administrators Present:	Sean McPhetridge, Ed.D., Superintendent Leticia Bhatia, Ed.D., Deputy Superintendent of Educational Services J Jesús Contreras, Deputy Superintendent of Business Services

c. Pledge of Allegiance

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

2. APPROVAL OF AGENDA

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

Motion (114) passed by a 4-0 vote, with Student Board Member voting aye
Lizet Cortes, Member – Absent

3. ANNUAL GOVERNING BOARD ORGANIZATION

a. Election of Governing Board Officers to Serve from December 2023 through December 2024

1. President

The motion to elect Member Kimberly Hines as President was made by Member Alexander and seconded by Member Layne.

(M-115) Passed 4-0 with Student Board Member voting aye
Lizet Cortes, Member – Absent

2. Vice President

The motion to elect Member Carmen Daniel as Vice President was made by President Hines and seconded by Member Mary Beth Alexander.

(M-116) Passed 4-0 with Student Board Member voting aye
Lizet Cortes, Member – Absent

3. Clerk to the Governing Board

The motion to elect Member Lizet Cortes as Clerk to the Governing Board was made by Member Layne and seconded by President Hines.

(M-117) Passed 4-0 with Student Board Member voting aye
Lizet Cortes, Clerk – Absent

4. Secretary to the Board

The motion to elect Superintendent Dr. Sean McPhetridge as Secretary to the Governing Board was made by Member Layne and seconded by President Hines.

(M-118) Passed 4-0 with Student Board Member voting aye
Lizet Cortes, Clerk – Absent

5. Authorization of President, Vice President, Clerk to the Governing Board, and/or Secretary as signatories for the Governing Board

The motion to authorize the President, Vice President, Clerk to the Governing Board, and/or Secretary as signatories for the Governing Board was made by Member Layne and seconded by Member Alexander**.**

(M-119) Passed 4-0 with Student Board Member voting aye
Lizet Cortes, Clerk – Absent

Mike O'Neill, the representative from the Office of San Mateo County District 3 Supervisor Ray Muller, commended Member Sophia Layne for her outstanding services as Board President and presented her with a Certificate of Appreciation.

b. Approval of the Schedule of Regular Governing Board Meetings for the Year 2024

The motion to approve the Schedule of Regular Governing Board Meetings as presented was made by Member Alexander and seconded by Member Daniel.

(M-120) Passed 4-0 with Student Board Member voting aye
Lizet Cortes, Clerk – Absent

c. Designation of Governing Board Representatives to District-Created Committees and Other Committees/Commissions for the Year 2024

The motion to approve the Governing Board Representatives for the Year 2024 was made by Member Layne and seconded by President Hines.

(M-121) Passed 4-0 with Student Board Member voting aye
Lizet Cortes, Clerk – Absent

d. Review of Annual Remuneration, Reimbursement, and Other Benefits of Board Members

The motion to approve a five percent (5%) increase to Board Member remuneration was made by Member Layne and seconded by Member Daniel.

(M-122) Passed 4-0 with Student Board Member voting aye
Lizet Cortes, Clerk – Absent

4. RECOGNITIONS

a. Proclamation Honoring Albert (Al) Adreveno – Catalyst for Community Change

Member Layne motioned to postpone Item 4.a to the January Board Meeting since the Adreveno family was not able to be present. Motion seconded by Member Alexander.

(M-123) Passed 4-0 with Student Board Member voting aye
Lizet Cortes, Clerk – Absent

At 6:28 p.m., President Hines requested a 7 minute recess to allow the Board to move positions. President Hines reconvened at 6:36 p.m.

5. COMMUNICATIONS

a. Public Comments

Abby Foster addressed the Hatch fence project and its importance to the community. Foster also discussed concerns about students' challenging behaviors and acknowledged the dedicated efforts of staff, highlighting their support for one another while serving students' needs under stressful conditions.

b. Employee Organizations Report

CUTA Representatives

Tom Cox, Co-President, began wishing everyone happy holidays and acknowledging the challenges of the last five months. He expressed hope for improvement in the coming winter weeks. Cox shared a classroom story about fair pay, reading a line from the Declaration of Sentiments: "He has monopolized nearly all the profitable employments, and from those she is permitted to follow, she receives but a scanty payment." Mr. Cox stated that students had asked if this was the reason teachers were not paid well.

CSEA Representatives

None.

c. Board Members Report

Member Sophia Layne provided an update on the busy season, mentioning her participation in the CSBA Annual Conference in San Francisco as a Delegate Assembly member. She also shared her role in delivering gifts to various sites on behalf of Board members. Member Layne highlighted discussions about the Strategic Plan and the kickoff of the workforce housing initiative. Additionally, she touched upon the fiscal stabilization plan, emphasizing that there is still work to be done in that regard.

Member Mary Beth Alexander thanked Member Layne for her term as President and welcomed Member Hines as the incoming President. Member Alexander proposed renaming English Learners to Multi-lingual Learners for a more positive connotation. She also reported her attendance at the Budget Advisory Meeting, where Deputy Superintendent Jesús Contreras, Director of Personnel and Student Services Bianca Forrester, and Director of Educational Support Services Martha Ladd provided insights into their departments' workings and discussed constraints. To end, Member Alexander shared her participation in the CSBA Annual Conference, highlighting Dr. McPhetridge's presentation on the Green Ribbon Award.

Member Carmen Daniel expressed her gratitude for Member Layne's leadership and welcomed Member Hines as the new President. She reported attending the Cunha Band Concert and described her experience at the Annual CSBA conference in San Francisco as eye-opening.

President Kimberly Hines reiterated her appreciation for Member Layne's service and outlined her goals as the new President, emphasizing a focus on efficiency and productivity. President Hines also discussed the ongoing construction at Farallone View and expressed anticipation for presentations on El Granada

Modernization and HMBHS Kitchen. She also expressed enthusiasm about items on the consent agenda, including the Boys and Girls Club MOU for CUSD students and a new CTE Pathways Program for residential and commercial construction. President Hines disclosed that her emphasis on requirements and communication at a later item in the agenda arises because she is also a resident in El Granada.

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 extended holiday wishes to everyone, emphasizing the significance of reflection, gratitude, and the transition into a new year. Acknowledging challenges, he expressed gratitude for collaborative efforts and brainstorming solutions. Dr. McPhetridge, echoing Mr. Cox's sentiments, hoped for improvement, especially in the district's finances.

Addressing the financial aspect, he highlighted a presentation on the First Interim Report, noting the district's shift back to Basic Aid, bringing a one-time infusion of funds. Dr. McPhetridge expressed the district's commitment to negotiating with union partners and ensuring a balanced approach to salaries, benefits, and student programs. Encouraged by the district's financial progress, he anticipated meeting the state-mandated reserve in multi-year projections after addressing identified cuts and deficit spending.

Concluding the report, Dr. McPhetridge celebrated the district's honor with a California Green Ribbon Schools Silver Level, commending teachers, staff, and students for their contributions to this achievement.

6. CONSENT AGENDA

a. Half Moon Bay High Future Farmers of America Field Trip to the Made for Excellence and Advanced Leadership Academy Conference in Seaside, California, January 26-27, 2024
b. Approval of School Accountability Report Cards (SARC) Grades K-12
c. Approval of Boys and Girls Club MOU: 5th/6th Grade After-School Program for 2023-24
d. Approval of 2023 Whale Tail® Grant Application: Path and Native Plant Garden and Expansion of CUSD's Environmental Sustainability Scope of Experience
e. Adoption of 2023-2024 Residential and Commercial Construction CTE (Career Technical Education) Pathway Program
f. Approval of Animal Science Course and Text Adoption for Career Technical Education (CTE) Agricultural Pathway
g. Approval of Distribution/Disposal of Obsolete Textbooks at Half Moon Bay High School
h. Approval of the Classified Personnel Report
i. Approval of Non-Bargaining Unit Salary Update: Adult School Education Tutor Aide Position
j. Approval of MOU with Davis Joint Unified School District (DJUSD) to Participate in the California Agricultural Teachers' Induction Program (CATIP)
k. Approval of Donations to Cabrillo Unified School District
l. Approval of Warrant Register Report Processed
m. Approval of Intercom and Clock System Purchase for the Modernization of Farallone View Elementary School
n. Approval of Criteria for Selection of Contractors into the CUSD Quality Bidders Pool
o. Approval of Regular and Special Governing Board Meetings Minutes

Motion made by Member Alexander that the Consent Agenda be approved as presented. Motion seconded by Member Layne.

ROLLCALL VOTE
Kimberly Hines, President – Aye
Carmen Daniel, Vice President – Aye
Lizet Cortes, Clerk – Absent
Mary Beth Alexander, Member – Aye

Sophia Layne, Member – Aye

PREFERENTIAL VOTE
Catalina Gonzalez-Johnston, Student Board Member – Aye

Motion (124) passed by a 4-0 vote.

7. GENERAL BUSINESS

a. Strategic Plan Presentation and Public Hearing

President Hines opened the Public Hearing at 7:50 p.m. After no comments, the hearing was closed at 7:50 p.m.

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

Motion made by Member Daniel that the Cabrillo Unified School District's Initial Proposals for Reopener Negotiations (2022-23) with the Cabrillo Unified California School Employees Association be approved as presented. Motion seconded by Member Layne.

Motion (125) passed by a 4-0 vote, with Student Board Member voting aye
Lizet Cortes, Clerk – Absent

c. Certification and Approval of CUSD First Interim Financial Report: Fiscal Year 2023-2024

Motion made by Member Daniel that the CUSD First Interim Financial Report: Fiscal Year 2023-2024 be approved as presented. Motion seconded by Member Layne.

Motion (126) passed by a 4-0 vote, with Student Board Member voting aye
Lizet Cortes, Clerk – Absent

At 8:35 p.m., President Hines motioned for a 7 minutes recess. Motion seconded by Member Layne.

Motion (127) passed by a 4-0 vote, with Student Board Member voting aye
Lizet Cortes, Clerk – Absent
President Hines reconvened the meeting at 8:43 p.m.

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

Deputy Superintendent of Business Services J Jesús Contreras presented a fiscal update and the steps the district is taking toward fiscal stabilization.

e. Approval of Measure S and Measure M Bond and Parcel Tax Citizens Oversight Committee 2022-23 Annual Report

Measure S and Measure M and Bond and Parcel Tax Citizens' Oversight Committee Chair Mike Alifano provided an overview of the Measure S and Measure M Bond and Parcel Tax Citizens Oversight Committee 2022-23 Annual Report.

Motion made by Member Alexander that the Measure S and Measure M Bond and Parcel Tax Citizens Oversight Committee 2022-23 Annual Report be approved as presented. Motion seconded by Member Layne.

Motion (128) passed by a 4-0 vote, with Student Board Member voting aye
Lizet Cortes, Clerk – Absent

f. Hatch Elementary Fencing Update

Deputy Superintendent of Business Services J Jesús Contreras presented information on the Hatch fencing project.

g. Approval of Guaranteed Maximum Price 1 (GMP1) for the El Granada Elementary School Modernization

The Board received one (1) comment via the Google Public Comment Request form related to this agenda item. To read the full public comment, please follow the link provided below:

https://drive.google.com/file/d/1GObfJ7gvBO_a21baJNtH3TT5tvYqIvJA/view?usp=sharing

Motion made by Member Layne that the Guaranteed Maximum Price 1 (GMP1) for the El Granada Elementary School Modernization be approved as presented. Motion seconded by Member Alexander.

Motion (129) passed by a 4-0 vote
Lizet Cortes, Clerk – Absent
Catalina Gonzalez-Johnston, Student Board Member – Absent

Member Layne made a motion to extend the 10:00 p.m. curfew to no later than 12:00 a.m. Motion seconded by President Alexander.

Motion (130) passed by a 4-0 vote
Lizet Cortes, Clerk – Absent
Catalina Gonzalez-Johnston, Student Board Member – Absent

h. Approval of Agreement for Modernization of Central Kitchen at Half Moon Bay High School

Motion made by Member Layne that the Agreement for Modernization of *Design* of a Central Kitchen at Half Moon Bay High School be approved as amended. Motion seconded by Member Alexander.

Motion (131) passed by a 4-0 vote
Lizet Cortes, Clerk – Absent
Catalina Gonzalez-Johnston, Student Board Member – Absent

i. Electric Buses Update Presentation

Deputy Superintendent of Business Services J Jesús Contreras and Sustainability Coordinator Matthew Spigelman provided an update on ways to secure an electric bus fleet to transport students and how to use the electric fleet to also serve eventually as backup power for the proposed modernization of the HMBHS Central Kitchen during emergencies.

j. Approval of Proposal for Ongoing Construction Management Services Agreement with Vanir Construction Management, Inc.

Motion made by Member Daniel that the proposal for the Ongoing Construction Management Services Agreement with Vanir Construction Management, Inc. be approved as presented. Motion seconded by Member Alexander.

Motion (132) passed by a 4-0 vote
Lizet Cortes, Clerk – Absent
Catalina Gonzalez-Johnston, Student Board Member – Absent

k. Nominations of CSBA's Delegate Assembly for the 2024-26 Term

Motion made by President Hines to approve Member Sophia Layne's nomination of CSBA's Delegate Assembly for the 2024-26 term. Motion seconded by Member Alexander.

Motion (133) passed by a 4-0 vote, with Student Board Member voting aye
Lizet Cortes, Clerk – Absent
Catalina Gonzalez-Johnston, Student Board Member – Absent

8. ADJOURNMENT OF THE MEETING

Member Layne made a motion to adjourn the December 14, 2023, Board Meeting at 11:03 p.m. Motion seconded by Member Daniel.

Motion (134) passed by a 4-0 vote
Lizet Cortes, Clerk – Absent
Catalina Gonzalez-Johnston, Student Board Member – Absent

Minutes prepared by Rosibel Acosta, Administrative Assistant to the Superintendent

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

Certified by:

_____ _____
Lizet Cortes Date
Clerk to the Governing Board

Special Governing Board Meeting Closed Session

(Unadopted) Meeting Minutes

CABRILLO UNIFIED SCHOOL DISTRICT

Saturday, December 16, 2023 • 9:00 a.m.

Cabrillo Unified School District Board Room, 498 Kelly Avenue, Half Moon Bay, California 94019

1. OPENING BUSINESS

a. Call Public Session to Order

President Hines called the meeting to order at 9:10 a.m.

b. Roll Call / Quorum

Board Members Present:	Kimberly Hines, President Carmen Daniel, Vice President Mary Beth Alexander, Member Sophia Layne, Member
Board Members Absent:	Lizet Cortes, Clerk
Administrators Present:	Sean McPhetridge, Ed.D., Superintendent

c. Pledge of Allegiance

President Hines led the Pledge of Allegiance.

2. APPROVAL OF AGENDA

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

Motion (135) passed by a 4-0 vote, with Student Board Member voting aye.
Lizet Cortes, Clerk – Absent

3. CLOSED SESSION

a. Identification of Closed Session Topics of Discussion

b. Public Comments on Closed Session Topics

None.

c. Adjourn to Closed Session – 9:15 a.m.

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

1. Conference with Legal Counsel - Confidential General Release and Compromise Settlement Agreement

One case: Student / Cabrillo Unified School District (student name withheld to protect confidentiality)

2. Conference with Labor Negotiators (Government Code §54957.6)

- **District-designated representatives:** Dr. Sean McPhetridge, Superintendent
- **Employee organizations:** Cabrillo Unified Teachers Association, California School Employees Association Chapter 485, and Unrepresented

c. Reconvene to Open Session

1. Superintendent Dr. McPhetridge reported the following action in Closed Session:

Item number 3.c.1

A majority of the board voted 4 to 0 to approve a compromise agreement with parents of a student to resolve potential and threatened claims against the District in exchange for specified reimbursement for a student's private placement and funding for related services for the remainder of the 2023-2024 school year.

Motion by Member Layne. Second by Member Daniel.

ROLLCALL VOTE
Kimberly Hines, President – Aye
Carmen Daniel, Vice President – Aye
Lizet Cortes, Clerk – Absent
Mary Beth Alexander, Member – Aye
Sophia Layne, Member – Aye

Motion (136) passed by a 4-0 vote.

8. ADJOURNMENT OF THE MEETING

Member Layne made a motion to adjourn the December 16, 2023, Special Board Meeting at 11:41 p.m. The Motion was seconded by Member Daniel.

Motion (137) passed by a 4-0 vote.
Lizet Cortes, Clerk – Absent

Minutes prepared by Rosibel Acosta, Administrative Assistant to the Superintendent

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

Certified by:

_____ _____
Lizet Cortes Date
Clerk to the Governing Board

Regular Governing Board Meeting

Adopted Meeting Minutes (Comment Link Updated)

CABRILLO UNIFIED SCHOOL DISTRICT

Thursday, October 12, 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

President Layne called the meeting to order at 6:06 p.m.

b. Roll Call / Quorum

Board Members Present:	Sophia Layne, President Kimberly Hines, Vice President Carmen Daniel, Clerk Lizet Cortes, Member
Board Members Absent:	Mary Beth Alexander, Member
Student Board Member Present:	Catalina Gonzalez-Johnston – Left the meeting at 9:22 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

Motion made by Member Hines that the agenda be approved as presented. Motion seconded by Member Cortes.

Motion (97) passed by a 4-0 vote, with Student Board Member voting aye.
Member Mary Beth Alexander, absent.

3. COMMUNICATIONS

a. Public Comments

Lisa Shick, CUSD parent, addressed the Board regarding concerns about water lead levels and facilities conditions at Half Moon Bay High School, a shade structure at Hatch, and the length of Board meetings.

Avis Calhoun, El Granada teacher, commented on respect and support from Board members, discussed Board choices, and offered suggestions regarding the district's spending cuts.

Josefina Infanzón, a classified employee, expressed support for workforce housing for district staff and offered suggestions for alternatives to alleviate traffic.

Donald Sheardown, community member, voiced his opposition to workforce housing and the use of Hatch Field for that purpose.

The Board received one (1) comment via the Google Public Comment Request form related to this agenda item. To read the full public comment submitted via the Google Public Comment Request form, please follow the link provided below:

https://drive.google.com/file/d/1GFdtC8lEweQTnqjRU-dXGinAP0S0hqD2/view?usp=sharing - Revised

b. Employee Organizations Report

CUTA Representatives

Co-President Tom Cox began the report by recounting CUTA's actions in 2009-2010 during the district's financial crisis. Cox then addressed some issues, including the lack of communication regarding Outdoor Education, workforce housing, survey results, substitute teacher pay, the Strategic Plan, and the budget. Cox also emphasized teachers' commitment to students and the issue of needing long-term substitutes in 7th grade math and science classes. To end, Cox stated that he hopes to avoid the need for a protest but recognizes that it might have to happen.

CSEA Representatives

CSEA Representative Holly Lynne provided a negotiation update and expressed that CSEA looks forward to continuing bargaining in good faith.

c. Board Members Report

Member Kimberly Hines began by thanking meeting participants who provided comments in person and online. Member Hines emphasized a “yes/and” approach regarding workforce housing and encouraged everyone to engage in future conversations. She then provided some background on workforce housing planning, highlighting her and Member Alexander's involvement in the Real Estate Advisory Committee since 2020 and the discussions around optimization of district assets. Member Hines also acknowledged teachers' jobs and expressed her support for them. She stressed the Board's responsibility to address short-term needs as well as long-term needs.

Member Lizet Cortes commenced by expressing gratitude to the teachers for participating in Board meetings and their dedication to the students. She extended an invitation to the Latino community to engage in these meetings, emphasizing the importance of diverse perspectives in discussions about housing and other important topics. Member Cortes also mentioned her involvement in the Latino Leaders Coalition of the Bay Area, where they have organized a series of events featuring Latino speakers to celebrate Hispanic Heritage Month. She noted that these events will conclude with a student panel discussion with the participation of CUSD's Student Board Member Catalina Gonzalez-Johnston.

Member Carmen Daniel echoed Member Hines and Member Cortes in the thanks to meeting participants. She also mentioned attending the Budget Advisory Committee meeting led by Dr. Contreras where she has learned a lot about the district's financial situation. Member Daniels expressed her appreciation for the hard work of the teachers.

President Sophia Layne began by reassuring everyone of the Board's commitment to hearing all voices and acknowledged the challenges some groups face in attending Board meetings. She reported on the working session held on September 16, 2023 where the Board continued its work on the district's new Strategic Plan, emphasizing its focus on meeting students' needs. President Layne also stressed the importance of stepping back and reflecting on the actions and approaches and expressed her satisfaction that the new Strategic Plan efforts are already in progress. President Layne shared her participation in the Half Moon Bay Brewing Company’s Brews and Views event where she co-presented highlights of the Strategic Plan and discussed workforce housing. On the topic of workforce housing, President Layne mentioned her attendance at two community events, acknowledged the issue's complexity, informed the

public how the Board is actively exploring various models, and encouraged the public to reach out with any questions.

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 acknowledging the situation in the Middle East and expressing sadness for the loss of many lives and the grief caused to families there. He reported on the first meeting of Community Hub partners, thanking the founding partners for their support. He also recognized the successful reclassification of students at Cunha and discussed the collaborative development of the Strategic Plan involving teachers, parents, and leaders. McPhetridge mentioned how he attended this year's first CUSD Environmental Sustainability Committee and commended them and other district staff for their efforts in earning CUSD the California Green Ribbon recognition last year.

Dr. McPhetridge highlighted two items from the Consent Agenda: the Native American Heritage Month proclamation and the approval for purchasing kitchen equipment to pilot a central kitchen at Half Moon Bay High School. He emphasized the importance of inclusivity by noting the end of Hispanic Heritage Month on October 15 and the observance of LGBTQ History Month in October. Superintendent McPhetridge referred to the FCMAT (Fiscal Crisis and Management Assistance Team) report's importance in CUSD achieving fiscal stability. He discussed the challenges faced by the district, including lower-than-projected revenues in 2022 due to the flip from Basic Aid to Local Control Funding Formula, declining enrollment, and the end of COVID funding.

To conclude, Dr. McPhetridge mentioned multiple community engagement events at the Half Moon Bay Brewing Company's Brews and Views event and Cunha Intermediate School where workforce housing plans were discussed.

4. CONSENT AGENDA

a. Proclamation Endorsing November 2023 as National Native American Heritage Month
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
c. Adoption of Sexual Education Curriculum for 2023-24 School Year: Planned Parenthood
d. Approval of Certificated Personnel Report
e. Approval of Classified Personnel Report
f. Approval of Variable Term Waiver for Basic Skills Requirement
g. Approval of Donations to Cabrillo Unified School District
h. Approval of Warrant Register Report Processed
i. Approval of Purchase of Kitchen Equipment to Support Central Kitchen Development
j. Approval of Measure I Parcel Tax Annual Report
k. Approval of Quarterly Report on Williams Uniform Complaints (Education Code §35186)
l. Approval of Regular and Special Governing Board Meetings Minutes

Motion made by Member Hines that the Consent Agenda be approved as presented. 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 – Absent

PREFERENTIAL VOTE

Catalina Gonzalez-Johnston, Student Board Member – Aye

Motion (98) passed by a 4-0 vote.

5. GENERAL BUSINESS

a. Pilarcitos High School Presentation

Pilarcitos High School Presentation Principal and Coordinator of Student Services and Special Projects James Barnes provided an overview of site-based programs and services at Pilarcitos High School.

b. 2023-24 Enrollment and Staffing Update

Coordinator of Student Services and Special Projects James Barnes presented a second part of the update on the district's staffing and enrollment.

Aisha Baro, CUSD parent, commented on Hatch enrollment and boundaries, workforce housing survey results, and her opposition to the project.

c. Receive FCMAT Report of Findings

FCMAT – Fiscal Crisis & Management Assistance Team Chief Analyst Tami Montero summarized the FCMAT report findings and recommendations.

The Board received one (1) comment via the Google Public Comment Request form related to this agenda item. To read the full public comment submitted via the Google Public Comment Request form, please follow the link provided below:

https://drive.google.com/file/d/1GFdtC8lEweQTnqjRU-dXGinAP0S0hqD2/view?usp=sharing - Revised

Motion made by Member Hines to accept the FCMAT Report of Findings as presented. Motion seconded by Member Daniel.

Motion (99) passed by a 4-0 vote, with Student Board Member voting aye.
Mary Beth Alexander, Member – Absent

President Layne requested a motion to recess for 10:00 minutes. Motion made by Member Hines and by Member Daniel.

Motion (100) passed by a 4-0 vote, with Student Board Member voting aye.
Mary Beth Alexander, Member – Absent
President Layne reconvened the meeting at 8:57 p.m.

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

Deputy Superintendent of Business Services J Jesús Contreras presented 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).

e. Cabrillo Unified School District Bond Program Update

Deputy Superintendent of Business Services J Jesús Contreras presented an update of the projects funded with Bond funds, including the modernization of El Granada and Farallone View Elementary Schools and other improvement projects across the district.

The Board received one (1) comment via the Google Public Comment Request form related to this agenda item. To read the full public comment submitted via the Google Public Comment Request form, please follow the link provided below:

https://drive.google.com/file/d/1GFdtC8lEweQTnqjRU-dXGinAP0S0hqD2/view?usp=sharing - Revised

Member Hines made a motion to extend the 10:00 p.m. curfew to no later than 10:15 p.m. Motion seconded by Member Cortes.

Motion (101) passed by a 4-0 vote.
Mary Beth Alexander, Member – Absent
Catalina Gonzalez-Johnston, Student Board Member – Absent

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

Motion made by Member Cortes that the Cabrillo Unified School District's Initial Proposals for Reopener Negotiations (2022-23) with the Cabrillo Unified Teachers Association be approved as presented. Motion seconded by Member Daniel.

Motion (102) passed by a 4-0 vote, with Student Board Member voting aye.
Mary Beth Alexander, Member – Absent
Catalina Gonzalez-Johnston, Student Board Member – Absent

8. ADJOURNMENT OF THE MEETING

Member Cortes made a motion to adjourn the October 12, 2023, Board Meeting at 9:32 p.m. Motion seconded by Member Hines.

Motion (103) passed by a 4-0 vote.
Mary Beth Alexander, Member – Absent
Catalina Gonzalez-Johnston, Student Board Member – Absent

Minutes prepared by Rosibel Acosta, Administrative Assistant to the Superintendent

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

Certified by:

_____ _____
Lizet Cortes Date
Clerk to the Governing Board

Regular Governing Board Meeting

Adopted Meeting Minutes (Comment Link Updated)

CABRILLO UNIFIED SCHOOL DISTRICT

Thursday, November 9, 2023 • Public Session: 6:00 p.m. • Closed Session: After Public Session
Cunha Intermediate School • 600 Church Street, Half Moon Bay, California 94019

1. OPENING BUSINESS

a. Call Public Session to Order

President Layne called the meeting to order at 6:00 p.m.

b. Roll Call / Quorum

Board Members Present:	Sophia Layne, President Kimberly Hines, Vice President Carmen Daniel, Clerk – Arrived at 6:03 p.m. Mary Beth Alexander, Member
Board Members Absent:	Lizet Cortes, Member
Student Board Member Present:	Catalina Gonzalez-Johnston – Left the meeting at 9:15 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

Motion made by Member Hines that the agenda be approved as presented. Motion seconded by Member Alexander.

Motion (106) passed by a 3-0 vote, with Student Board Member voting aye.
Member Carmen Daniel, absent.
Member Lizet Cortes, absent.

3. COMMUNICATIONS

a. Public Comments

Adam Eisen, former Half Moon Bay Mayor and Parks and Rec Commission Chair, provided a comment on the importance of continuing with City-District (2+2) Committee meetings and establishing an MOU for public access to school facilities.

Lisa Shick, CUSD parent and employee, provided comments on district and Board transparency in communications and interactions. Additionally, concerns were raised regarding curriculum changes,

priorities related to the Hatch parking lot and workforce housing, and the allocation of funds received from the Cunha settlement.

Chelsea Mickelsen, Hatch parent, presented a letter signed by 264 community members addressing teacher pay, the prioritization of students through teachers, and concerns about teacher attrition and retention. The letter emphasizes the importance of keeping students' academic futures as the primary focus and advocates for an increase in teacher pay.

Breanna Lafontaine, El Granada PTO member and parent, expressed concerns about the Board's trust and responsiveness to constituent opinions, emphasizing the need for significant change if community input is overlooked. Lafontaine highlighted that despite the progress in recent years, negative perceptions outweigh those achievements and requested that district leadership redirect their focus for greater community support and actively listen to the community's concerns.

b. Employee Organizations Report

CUTA Representatives

Co-President Tom Cox began the report by acknowledging the support received from parents via emails, expressing their focus on budget and teacher salaries. Cox extended gratitude to teachers for their efforts on PowerSchool and their dedication to students. Site administrators were also appreciated for their collaborative efforts. Cox provided historical context, recalling the 2008-2009 recession when teachers faced healthcare cuts and agreed to non-paid days. Cox further noted that there was an agreement at that time that new district hires would receive single coverage moving forward as part of the agreement. Concluding the report, Cox clarified an error in information presented during negotiations. Contrary to initial indications, Tier 2 employees would be charged $8 monthly, not the previously mentioned $124.

CSEA Representatives

CSEA Member Josefina Infanzon read the CSEA report on behalf of CSEA president-elected Holly Layne. To read the report, please follow the link provided below:

https://drive.google.com/file/d/1GORmJXZouWcYa2gmZcDSgB1Ok2sk5jQf/view?usp=sharing - Revised

c. Board Members Report

Member Mary Beth Alexander provided an overview of the district budget, addressing COLA, Step-and-Column, and salary increases since 2019. She highlighted factors impacting the district's finances, including lower-than-projected revenues, the shift from Basic Aid to the Local Control Funding Formula, declining enrollment, and the end of COVID funding. Member Alexander emphasized the need for efficiency improvements and encouraged public input for solutions. She referenced the Organization Chart presentation and associated funding sources presented later in the meeting and discussed FCMAT report findings on consultants and position control. To conclude, Member Alexander outlined the Board's exploration of workforce housing to support fair housing for lower-paid employees and new staff, and she highlighted positive developments in the district such as expanding the preschool program, providing concurrent and dual enrollment for college credit classes at CUSD schools, and adopting new curricula.

Member Carmen Daniel expressed gratitude to Member Alexander for providing background information and extended thanks to the public for attending meetings and demonstrating belief in the system for a positive change.

Member Kimberly Hines began her report by stressing the importance of adhering to FCMAT recommendations, disseminating information, and fostering communication while avoiding name-calling or vilifying. Member Hines expressed gratitude and acknowledged teachers and parents for engaging in conversations with her throughout the month. Sharing her sentiments about receiving emails from the public that accused the Board of deceit or theft, Member Hines encouraged those who had sent emails with her to close the loop with her. Member Hines continued affirming that every teacher deserves a raise and pledged to advocate for future generations. To conclude, Member Hines acknowledged the diverse opinions, reinforced the importance of civil discussions, and proposed a "yes/and" approach, emphasizing that the Board is not pitting one idea against another.

President Sophia Layne referred to Member Alexander's comments and shared that this is also on her mind, among other aspects the Board is responsible for. She is also contemplating how to work together as a community and strengthen their unity. President Layne quoted a section from David Brooks' book, "How to Know a Person: The Art of Seeing Others Deeply and Being Deeply Seen," which discusses having meaningful conversations. She pointed out that a Board meeting, with its rigid rules, is the opposite of a good conversation, making it the least effective way to interact with the community. Consequently, she prefers small groups or a one-on-one format for more interactive and productive communication. President Layne went on to report her attendance at various events, including the Hatch Fiesta, Farallone View Continent Day, HMBHS Shakespeare Play, and the Marine Biology field trip to Santa Cruz. To end, she encouraged people with questions, comments, or thoughts to reach out, emphasizing that Board members always make time to meet.

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 7:04 – 7:19

Superintendent Dr. Sean McPhetridge began by reminding the public about the upcoming Ruby Bridges Walk to School next week, highlighting the importance of commemorating the contributions and history of Ruby Bridges. He also acknowledged November as Native American History Month, expressing gratitude to teachers, counselors, and administrators for honoring the contributions of indigenous people and Native Americans. Dr. McPhetridge shared insights from indigenous beliefs, emphasizing the idea that humanity belongs to Mother Earth, not the other way around. He reflected on the importance of honoring and respecting relationships, whether with the Earth's flora and fauna or with different communities coexisting.

Addressing budget concerns, Dr. McPhetridge stated that while the Board may be unable to immediately resolve budgetary issues, they are actively listening to community and that district staff is presenting information to the Board and the public. He discussed the FCMAT report attributing financial challenges to expenses exceeding revenue because of increased compensations for staff, expressing gratitude to those who follow Board presentations and acknowledging the need for even more support for employees.

To conclude, Dr. McPhetridge reported his participation in the Sustainability Forum at the San Mateo County Office of Education, attendance at the Hatch PTO meeting to hear from families and staff, engagement in a restorative practice circle with Pilarcitos staff, and attendance at Farallone View Continent Day. Regarding the Farallone View water shut-off, he mentioned his collaborative conversations with Montara Water District General Manager Clement Heldmaier, expressing commitment to collaborating and addressing issues to ensure the mutual goal of safety for the school and community.

4. CONSENT AGENDA

a. Proclamation Adoption of Resolution No. 19-2023 Endorsing November 14, 2023 as Ruby Bridges Walk to School Day
b. Approval of Half Moon Bay High Future Farmers of America Field Trip to Northern Exposure Jackpot in Corning, California, December 1-2, 2023
c. Adoption of Building Construction Trades Supplemental Textbook for the CTE Pathway Program for the 2023-24 School Year
d. Approval of 2023-24 California Career Technical Education Incentive Grant (CTEIG) Application
e. Approval of Classified Personnel Report
f. Approval of Tentative Agreements between Cabrillo Unified School District and California School Employees Association
g. Approval of Warrant Register Report Processed
h. Approval of Governing Board Policy Updates as Recommended by the California School Boards Association
i. Approval of Regular Governing Board Meetings Minutes

Motion made by Member Hines that the Consent Agenda be approved as presented. 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 – Absent
Mary Beth Alexander, Member – Aye

PREFERENTIAL VOTE
Catalina Gonzalez-Johnston, Student Board Member – Aye

Motion (107) passed by a 4-0 vote.

5. GENERAL BUSINESS

a. Manuel F. Cunha Intermediate School Presentation

Cunha Intermediate School Principal Jeff Clinton provided an overview of site-based programs and services at Cunha Intermediate School.

b. Update on the California Assessment of Student Performance and Progress (CAASPP) 2022-23 Data Results

Deputy Superintendent of Educational Services Leticia Bhatia presented an overview of the Spring 2023 Student Results on the English Language Proficiency Assessment of California (ELPAC) Summative, Smarter Balanced Summative Assessments in ELA and Math (CAASPP ELA & Math) and California Science Assessment (CAST.)

Peter Tokofsky expressed his enthusiasm for celebrating every student who has performed better. Tokofsky emphasized the importance of taking a closer look at the numbers to understand what being on target means. He specifically referred to slide 10's data on third-grade English Language Arts.

At 8:35 p.m., President Layne motioned for a 10:00-minute recess. Motion seconded by Member Alexander.

Motion (108) passed by a 4-0 vote, with Student Board Member voting aye.
Lizet Cortes, Member – Absent
President Layne reconvened the meeting at 8:45 p.m.

c. 2023-24 Organization Charts and Funding Source Presentation

Director of Personnel and Pupil Services Bianca Forrester presented the district's updated organizational chart and funding sources.

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

Deputy Superintendent of Business Services J Jesús Contreras presented the process for developing and implementing districtwide expenditure reductions for the 2023-24 year and two out-years 2024-25 and 2025-26.

The Board received two (2) comments related to this agenda item via the Google Public Comment Request form. To read the full public comment submitted via the Google Public Comment Request form, please follow the link provided below:

https://drive.google.com/file/d/1GORmJXZouWcYa2gmZcDSgB1Ok2sk5jQf/view?usp=sharing - Revised

Member Hines motioned to extend the 10:00 p.m. curfew to no later than 10:20 p.m. Member Hines's motion was not seconded.

Motion (109) lost.

Member Alexander made a motion to extend the 10:00 p.m. curfew to no later than 12:00 a.m. Motion seconded by President Layne.

Motion (110) passed by a 4-0 vote.
Lizet Cortes, Member – Absent
Catalina Gonzalez-Johnston, Student Board Member – Absent

e. Cabrillo Unified School District Fiscal Stabilization Plan

Deputy Superintendent of Business Services J Jesús Contreras presented for approval a dynamic/live Fiscal Stabilization Plan to address the district's deficit spending and help CUSD ensure solvency in the current year 2023-24 and two years out 2024-25 and 2025-26.

The Board received one (1) comment related to this agenda item via the Google Public Comment Request form. To read the full public comment submitted via the Google Public Comment Request form, please follow the link provided below:

https://drive.google.com/file/d/1GORmJXZouWcYa2gmZcDSgB1Ok2sk5jQf/view?usp=sharing - Revised

Motion made by Member Hines that the Cabrillo Unified School District Fiscal Stabilization Plan be approved as presented. Motion seconded by Member Alexander.

Motion (111) passed by a 4-0 vote.
Lizet Cortes, Member – Absent
Catalina Gonzalez-Johnston, Student Board Member – Absent

f. Approval of the Integrated El Granada Bond Modernization Project

Deputy Superintendent of Business Services J Jesús Contreras presented the integrated Phase I and II components of the El Granada Elementary modernization project for approval.

Motion made by Member Alexander that the Integrated El Granada Bond Modernization Project be approved as presented. Motion seconded by Member Hines.

Motion (112) passed by a 4-0 vote.
Lizet Cortes, Member – Absent
Catalina Gonzalez-Johnston, Student Board Member – Absent

7. CLOSED SESSION

a. Identification of Closed Session Topics of Discussion

Superintendent Dr. McPhetridge identified the Closed Session Topics listed in Agenda Section 7c.

b. Public Comments on Closed Session Topics

None.

c. Adjourn to Closed Session – 11:09 p.m.

1. **Conference with Legal Counsel - Pending Litigation (Government Code § 54956.9(d)(2)**

   One case - Student / Cabrillo Unified School District (student name withheld to protect confidentiality)

2. **Conference with Legal Counsel - Confidential General Release and Settlement Agreement, Motion to Withdraw from Due Process**

One case - Student / Cabrillo Unified School District (student name withheld to protect confidentiality)

d. Adjourn Closed Session and Reconvene Open Session

Superintendent Dr. McPhetridge reported the following action taken in Closed Session:

1. **Item number 7.c.1** [on the closed session agenda]:

   A majority of the board voted 4 to 0 to approve a compromise agreement with the parents of a student to resolve potential and threatened claims against the district in exchange for specified reimbursement for a student's private placement and funding for related services for the 2022-23 and 2023-24 school years.

2. **Item number 7.c.2** [on the closed session agenda]:

   A majority of the board voted 4 to 0 to approve a compromise agreement with the parents of a student to resolve potential and threatened claims against the district in exchange for a specified compensatory services plan to provide tutoring services for the remainder of the 2023-24 school year or until student graduates or through June 2024.

8. ADJOURNMENT OF THE MEETING

Member Alexander made a motion to adjourn the November 9, 2023, Board Meeting at 11:33 p.m. Motion seconded by Member Hines.

Motion (113) passed by a 4-0 vote.
Lizet Cortes, Member – Absent
Catalina Gonzalez-Johnston, Student Board Member – Absent

Minutes prepared by Rosibel Acosta, Administrative Assistant to the Superintendent

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

Certified by:

_____ _____

Lizet Cortes
Clerk to the Governing Board

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: January 18, 2024
TO: Members of the Governing Board
FROM: Leticia Bhatia, Ed.D., Deputy Superintendent of Educational Services
Andrew Boysen, Principal, Half Moon Bay High School
CATEGORY: Presentation
ITEM TITLE: Half Moon Bay High School Presentation

BACKGROUND INFORMATION

Half Moon Bay School's principal, Mr. Andrew Boysen, will provide an overview of site-based programs and services unique to the school.

FISCAL ANALYSIS

There is no financial impact on the General Fund.

RECOMMENDATION

This item is presented for information only.

CABRILLO UNIFIED SCHOOL DISTRICT

Every Student, Every Day!

Half Moon Bay High School

Half Moon Bay High School
Governing Board Meeting
January 18, 2024

AGENDA

I. Vision, Mission, Student Learning Outcomes
II. Components of HMBHS Education
III. Student Photographs
IV. Demographic Data by Subgroup
V. Academics, Social-emotional support, Programs, Initiatives
VI. Athletics
VII. SPSA Goals
VIII. Assessment Data
IX. Appreciation

HMBHS: Vision & Mission

Vision: Provide a strong, comprehensive education for all of our students in order to prepare for and value citizenship, employment, and further education.

Mission: Half Moon Bay High School is committed to providing a physically, emotionally, and socially safe environment, and to maintaining an atmosphere in which students develop the desire to learn by working in partnership with parents, staff, and community. We strive to cultivate participation, enthusiasm, and success, all of which prepare our students to function in a rapidly changing world.

HMBHS: Student Learner Outcomes

Academic Achievement

- College and career readiness
- Self-directed learning
- Standards-based focus

Citizenship

- Personal responsibility
- Respect for diversity
- Community service

Excellence in Communication

- Listening, Speaking, Writing
- Visual
- Technological

Student Photographs







Student Photographs





Student Photographs







Student Photographs







Student Photographs







HMBHS: Demographic Information & Data

Total Enrollment 23-24	1014	100%
White	422	41.6%
Hispanic	493	48.6%
Asian	71	7%
Black	12	1%
American Indian	2	<1%
Pacific Islander	5	<1%
Two or More Races	6	<1%
Decline to State	3	<1%

General Academics

- Provide courses to fulfill CDE graduation requirements as well as UC/CSU “a-g” requirements
- Provide rigorous and meaningful curriculum and instruction focusing on college and career readiness
- Teach Common Core English and Integrated ELD Standards across the site
- Provide a broad program of study, including twenty-four (24) Advanced Placement and Honors courses
- Offer Career Technical Education (CTE) programs
- Provide dual and concurrent enrollment opportunities
- Offer a four-year AVID program
- Provide Academic Personal Learning Plans

School Climate Objectives

- **P:** Preparation
- **R:** Responsibility
- **I:** Integrity
- **D:** Dedication
- **E:** Empathy

Cougar PRIDE

Social Emotional Learning and Climate

- Social Emotional Learning Personal Learning Plans
- Wellness Center
- Safe Space
- PBIS (year two)
- Alternatives to suspension
- Post-suspension counseling
- Restorative practices

Continued Initiatives from 2022-2023

- Career Technology Coordinator - *Lisa Longaker*
- Student Success Advisor - *Michael Barragan*
- Real Life Learning Coordinator - *Karen Hoffman*
- Wellness Coordinator - *Shanti Bechar*

Future: New A-G Courses & Dual Enrollment

- A-G Course Approvals
  - C (Science) - Animal Science
- Dual Enrollment Agreement with Feather River Community College

Future: Programs and Relationships

- CTE pathway expansion: Digital Design, Welding and Materials Joining, and Computer Science
- Visual and Performing Arts Master Plan: Integration with content areas
- Expansion of dual enrollment opportunities
- Positive Behavior Intervention System (PBIS) (year two 2023-2024)
- Link Crew

Athletics 2022-23

- 507 Student-Athletes
  - Female - 250
  - Male - 256
  - Non-binary - 1
- 27 Varsity Athletics teams offered for students of various backgrounds, needs, and abilities
- Positive Coaching Alliance (PCA) Partner School
- Extensive off-season conditioning, weight training, health focus
- Full-time athletic trainer

Athletics Photographs





Athletics Photographs





SPSA 2022-23 Overview

Goal #1

- **Goal Subject:** Student Achievement: Academic & Social-Emotional
- **HMBHS Goal #1:** Increase ELA and Math success for all students, especially for Hispanic, English Learners (EL), Socioeconomically Disadvantaged (SED), and Students with Disabilities (SWD) sub groups
- **Identified Need:** Hispanic, English Learners (EL), Socioeconomically Disadvantaged (SED), and Students with Disabilities (SWD) are subgroups that perform at lower levels than the white population with several indicators

Goal #2

- **Goal Subject:** College and Career Readiness
- **HMBHS Goal #2:** Increase college and career readiness for Hispanic, EL, SED, and SWD sub groups. Reducing the barriers which can prevent all students from accessing Honors, Advanced Placement, Dual Enrollment, and AVID Courses.
- **Identified Need:** Hispanic, English Learners (EL), Socioeconomically Disadvantaged (SED), and Students with Disabilities (SWD) are subgroups that need improvement with college and career readiness and developing more post-secondary educational opportunities.

SPSA 2022-23 Overview

Goal #3

- **Goal Subject:** Student and family engagement
- **HMBHS Goal #3:** Promote an environment where families feel welcome to communicate information and concerns, so that a positive, open, and trusting relationship grows between HMBHS staff, students, and families.
- **Identified Need:** Increased engagement from students and families who are part of our Hispanic, English Learners (EL), Socioeconomically Disadvantaged (SED), and Students with Disabilities (SWD) subgroups.

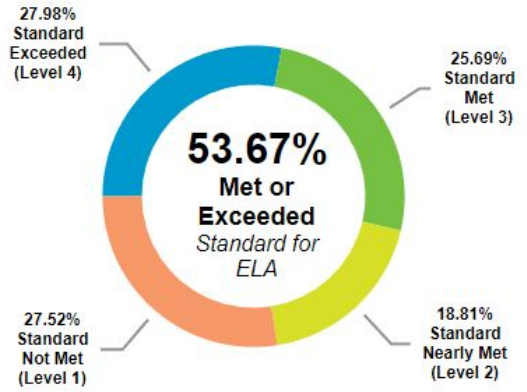
Goal #4

- **HMBHS Goal #4:** Create a stronger school climate that engages students and fosters a sense of belonging, connectedness, safety, and positivity.
- **Identified Need:** Continue to promote student success by building a kinder, safer, and more inclusive space in order to reduce student stress and increase engagement and social-emotional wellness. Provide a more supportive environment where students' academic performance and sense of well-being are improved. This will result in better outcomes for student social-emotional learning, graduation rate increase, a reduction of chronic absenteeism, and a reduction of exclusionary discipline.

2021-22 & 2022-23 CAASPP Results

ELA

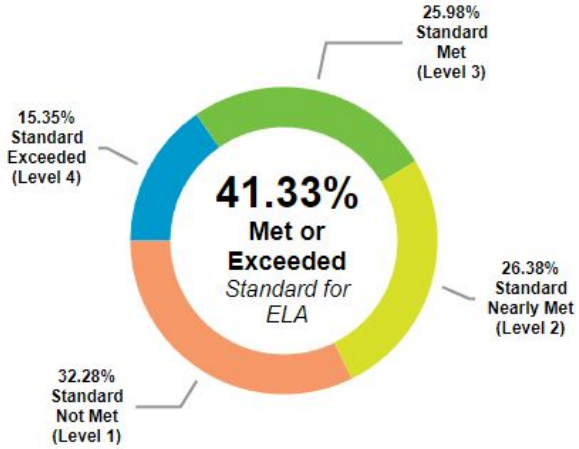
Percent of students within each achievement level



VIEW ELA DETAILED TEST RESULTS

ELA

Percent of students within each achievement level

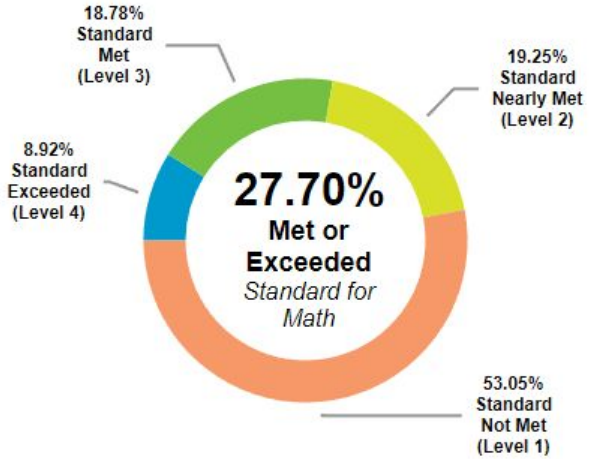


VIEW ELA DETAILED TEST RESULTS

2021-22 & 2022-23 CAASPP Results

Mathematics

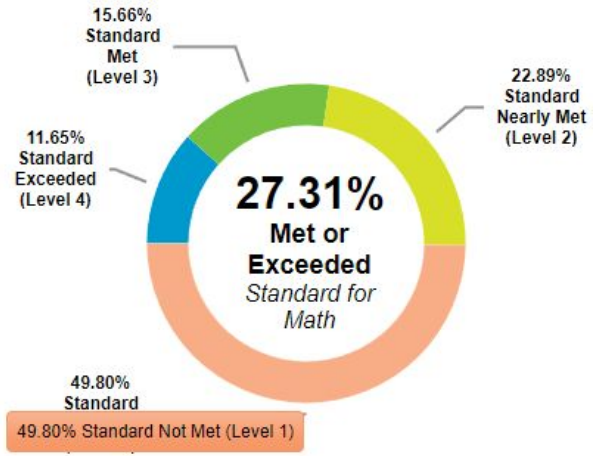
Percent of students within each achievement level



VIEW MATH DETAILED TEST RESULTS

Mathematics

Percent of students within each achievement level

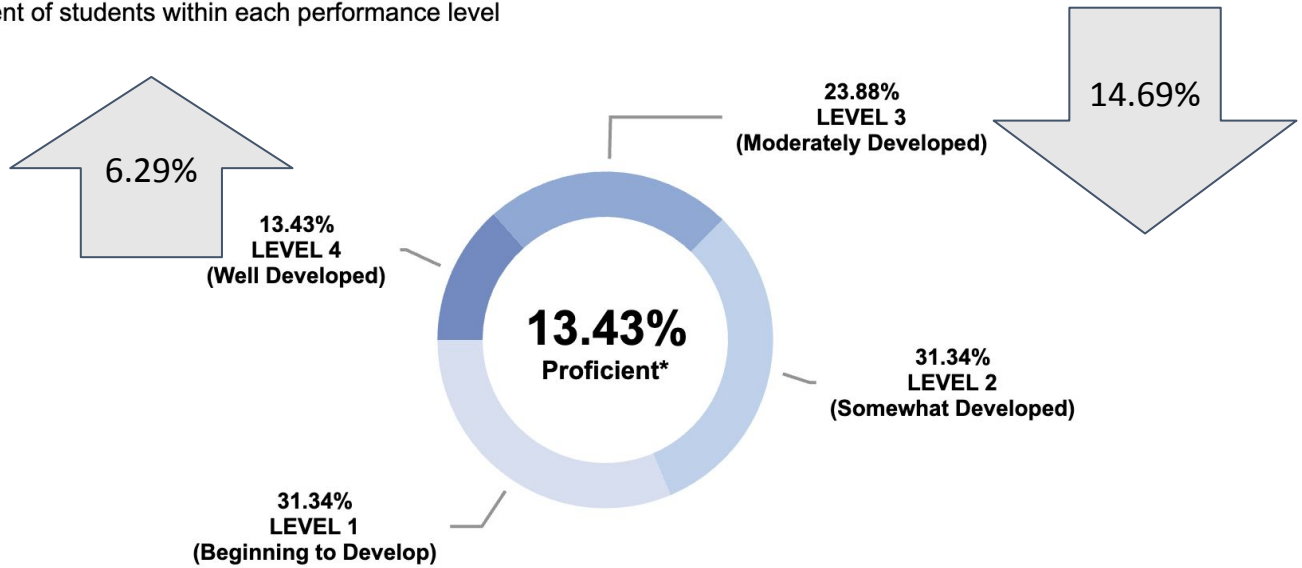


VIEW MATH DETAILED TEST RESULTS

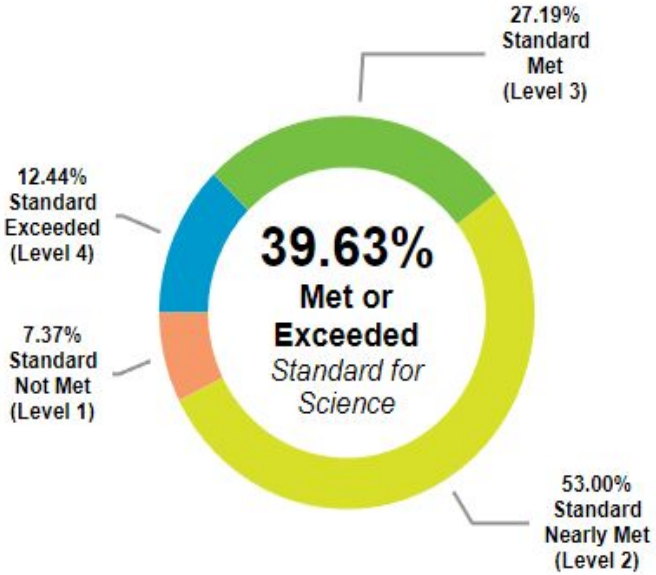
2022-23 ELPAC Results

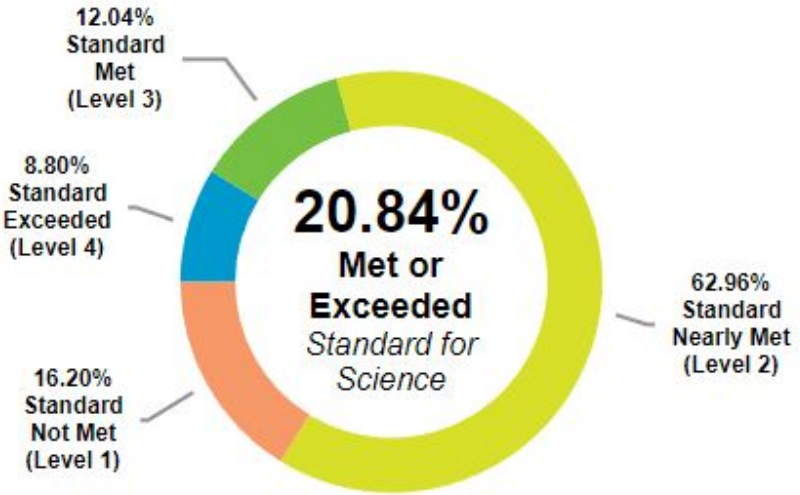
English Language Proficiency for Summative ELPAC

Percent of students within each performance level



2021-22 & 2022-23 California Science Test





Appreciation

- Parent Teacher Organization (PTO)
- Cougar Boosters
- Cabrillo Education Foundation (CEF)
- Friends of Cougars in Concert
- Ag Boosters
- Building and Construction Trades Advisory
- San Mateo Community College partners

Questions?

Thank you!

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: January 18, 2024
TO: Members of the Governing Board
FROM: Sean McPhetridge, Ed.D., Superintendent
Leticia Bhatia, Ed.D., Deputy Superintendent of Educational Services
CATEGORY: Presentation/Action
ITEM TITLE: CUSD Strategic Plan Approval

BACKGROUND INFORMATION

Cabrillo Unified School District's Governing Board initiated and engaged in the development of a renewed strategic planning process after the completion of the CUSD Equity Audit last school year 2022-23 with help from Insight Education Group. This new CUSD Strategic Plan focuses on the fairness of district programs and the access provided to students and families through our current policies, programs, and practices. CUSD's strategic plan will ultimately support our organization in affirming, defining, and renewing a vision and mission while identifying goals and objectives that will help CUSD achieve that vision for all students and families.

Starting in January of 2023, Insight Education and CUSD convened a cross-section of students, staff, and community partners to help advise the development of CUSD's new strategic plan. The CUSD Strategic Plan Steering Committee has been responsible for analyzing feedback and providing suggestions for revisions based on trends in the equity audit feedback data and other relevant data about student outcomes in the district.

The CUSD Strategic Plan Steering Committee met seven (7) times to develop and make recommendations on the CUSD Strategic Plan's core beliefs, vision, and mission for the Cabrillo Unified School District, as well as to develop Goals and Actions. Community surveys were sent to different stakeholder groups to gather input and suggestions to include in the development of the new and updated CUSD Strategic Plan.

The core content of the CUSD Strategic Plan has been completed and is ready for approval by the CUSD Governing Board. The CUSD Strategic Plan presented tonight has taken input from our educational partners through verbal, written, and survey input.

FISCAL ANALYSIS

There is no financial impact to the General Fund.

RECOMMENDATION

This item is presented for approval.

CABRILLO UNIFIED SCHOOL DISTRICT

Every Student, Every Day!

Approval of Strategic Plan and Board Presentation

Leticia Bhatia, Ed.D., Deputy Superintendent Educational Services

Governing Board Meeting

January 18, 2024

Agenda

- Background
- Core Values, Vision, and Mission
- Portrait of a Graduate
- Priorities and Goals
- Closing and Next Steps

Overview of the Process

Over the last eighteen months, Cabrillo Unified School District established and met seven times with a Steering Committee made up of students, families, district staff, and educational partners to develop a new strategic plan. To develop the plan, the Steering Committee analyzed student achievement data, additional qualitative and quantitative district data, results of the CUSD Equity Audit, and input from a broad array of stakeholders through a strategic planning survey, a series of focus groups, and numerous school board work sessions. We are grateful for the time and input that so many people have brought to this process, resulting now in a plan that will benefit the students, families, and staff members of Cabrillo Unified School District and contribute to the success of our community in the future for years to come.

CORE VALUES

A value is a way of being or a belief that we hold most important. Living up to our values means that we do more than just profess our values… we make decisions based on them. We walk our talk: we are clear about what we believe and hold important, and **we take care that our intentions, words, thoughts, and behaviors align with our stated and enacted beliefs**.

CORE VALUES

Students First

- Students are at the center of all decisions and actions. We adapt to their needs to prepare them for success in healthy school communities where everyone can thrive.

Inspiring Classrooms

- We create learning environments where all students feel they truly belong. We empower our students to discover themselves, solve problems, and innovate. We help them grow as well-rounded people who contribute to the world around them.

Lifelong Learning

- We equip young people with the skills, attitudes, and understanding required of a lifetime of joyful discovery. We view young people and adults as lifelong learners who seek knowledge, stay curious, try new things, reflect on their own experiences, and approach life with action and commitment.

Welcoming Schools

- Everyone belongs in our schools. We celebrate and respect all our differences because we believe diversity and community are our greatest strengths. We provide safe and inclusive school communities that allow everyone opportunities to reach their fullest potential.

Teamwork Approach

- We work together as a community of students, families, staff, and partners to help all students learn and grow. We cooperate in all our interactions to make the success of each of our students a priority.

VISION & MISSION

Vision

Describes what the organization aims to achieve or be in the future

Mission

Describes who the organization is, what it does, and who it serves

CUSD's New Vision

A place where all children dream and achieve.

CUSD's New Mission

We provide meaningful, safe, and welcoming places for students to prepare for college, career, and life. We empower everyone in their learning journeys from early childhood through adulthood.

PORTRAIT OF A GRADUATE

- Articulates the hopes, aspirations, and dreams the community has for its young people.
- Identifies and describes the skills and mindsets needed for success in our rapidly changing and complex world.
- No more than six words or phrases with descriptions.

Portrait of a Graduate

Lifelong Learner

- CUSD graduates keep growing throughout their lives by gaining new knowledge, skills, and experiences.

Creative Problem Solver

- CUSD graduates adapt to changing circumstances to find new solutions.

Empathetic Collaborator

- CUSD graduates demonstrate compassion and teamwork, cultivating respectful and productive relationships with others.

Effective Communicator

- CUSD graduates encourage and respect diverse opinions, making sure all voices are heard.

College & Career Ready

- CUSD graduates participate and persist until they achieve success in their chosen life goals.

PRIORITIES & GOALS

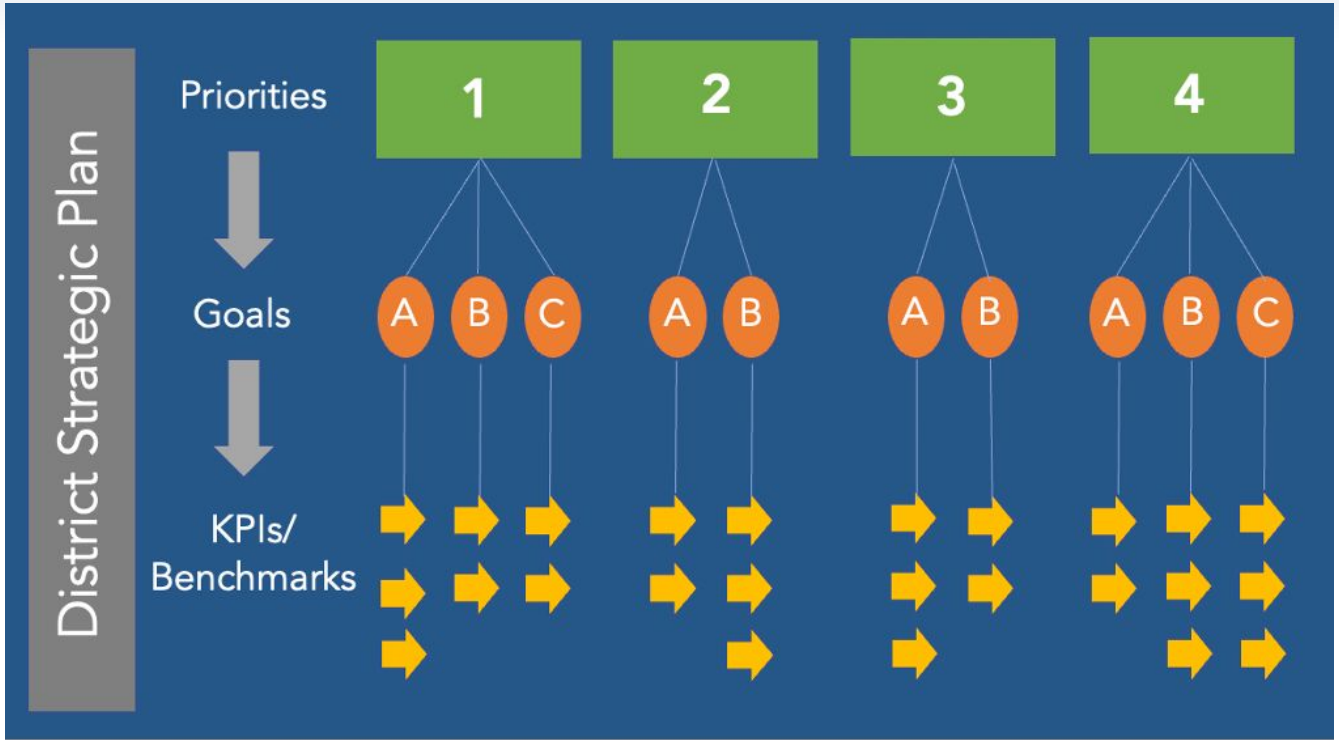
PRIORITIES

- Broad focus areas for the district
  - Typically there are 3-5 priority areas
- Aligned to state requirements and district values, vision, and mission
- Capture the district's core functions

GOALS

- Provide more specific focus on a priority
  - Typically multiple goals for each
- Based on specific areas of improvement
  - Needs assessment or other data analysis
- Long-term and measurable
  - Not yet broken into quarterly or annual measures

Goal Setting Structure



Academic Improvement

College and Career:
Improve College and Career readiness and attainment for all students

Early Literacy:
Expand early literacy efforts for broader academic readiness

Culturally Responsive Classrooms:
Promote meaningful, relevant, and respectful instruction for all students

Equity Focus

Improved Achievement for At-Promise Students:
Increase academic outcomes using best practice instruction

Fair Practices For All Students:
Provide equitable and inclusive access to district programs and pathways

Safe School Environment:
Promote positive, safe, and welcoming campuses that engage all learners

Whole Child

Layers of Support:
Continue student wellness strategies and monitor student outcome data to support the needs of the whole child

Social Emotional Support:
Provide services that promote social emotional learning, mental health, and emotional support for students

Family Engagement and Support:
Provide culturally competent resources to families by strengthening community partnerships

District Sustainability

Environmental Sustainability:
Build on Green Ribbon work for environmental literacy, optimized facilities, and efficient use of resources

Fiscal Sustainability:
Align, augment, and monitor fiscal resources to ensure financial stability

Employee Sustainability:
Create systems to recruit, retain, and support highly qualified and diverse staff

Academic Improvement

Goal	Metric
College and Career: Improve College and Career awareness, readiness, and attainment for all students	By 2029, high school students will show a 10% increase in 12th grade completion of UC/CSU "a-g" requirements and CA Dashboard College and Career Indicator

Actions	
1.1	**Increase** professional learning to deepen understanding of equity concerns and cultural competence for all educators
1.2	**Engage** in a data-driven process to determine an appropriate allocation of Reading Intervention and ELD support for students needing it (LCAP 2.13 and 5.2)
1.3	**Develop** and implement guidelines for proactively supporting student attendance and engagement
1.4	**Provide** credit recovery opportunities for high school students needing additional graduation credits (LCAP 1.9)
1.5	**Provide** academic interventions and enrichment opportunities during and/or after regular school hours (LCAP 1.7, 3.1 & 3.2)
1.6	**Evolve** high school academic programs and processes to increase opportunities and participation in courses of high interest and value to students

Goal	Metric
Early Literacy: Expand early literacy efforts for broader academic readiness	By 2029, 75% of K-3rd grade students will demonstrate a 10% increase on the Dibels Assessment (June 2028-2029)

Actions	
2.1	**Standardize** the literacy curriculum for the early learning program and align with after-school wrap-around services
2.2	**Expand** a full inclusion early learning program to ensure all students access high quality instruction in an inclusive setting
2.3	**Standardize** early learning assessments for the development of individualized early learning plans
2.4	**Implement** state and board adopted curricula to increase student outcomes in mastery of Common Core State Standards
2.5	**Engage** in targeted language and literacy instruction aligned with the science of reading in PK-3rd grade
2.6	**Participate** in the K-3rd Big Lift Inspiring Program (BLIS) to increase summer learning opportunities for our At-Promise Students (LCAP 5.3)

Goal	Metric
Culturally Responsive Classrooms: Promote meaningful, relevant, and respectful instruction for all students	By 2029, current gaps existing among 3rd, 7th, and 11th grade student subgroups will decrease by 10% in CAASPP ELA/Math

Actions	
3.1	**Continue** training staff on best practice models of first instruction in the classroom to lower needs for intervention later
3.2	**Provide** staff with culturally responsive curricula and materials to support inclusive and supportive learning environments
3.3	**Conduct** site and classroom visits that are focused on monitoring and supporting culturally responsive teaching methods
3.4	**Expand** existing after-school and summer school supports to improve student academic outcomes (LCAP 2.4)
3.5	**Continue** outreach and translation services for families/caregivers to increase access to educational resources
3.6	**Monitor** instruction to ensure teaching affirms and includes multicultural and multilingual backgrounds

Focus on Equity

Goal	Metric
Improved Achievement for At-Promise Students: Increased academic outcomes using best practice instruction	By 2029, 75% of 3rd, 7th, and 11th grade At-Promise Students will demonstrate 10% growth on the CAASPP Assessments (ELA and Math), ELPAC, and RFEP rates of reclassification

Actions	
4.1	**Increase** English Language Development Supports (PK-8th grade) to help reclassify students earlier to English proficient status for increased access to academic courses (LCAP 2.2., 2.9, and 2.12)
4.2	**Increase** teacher training and monitor use of classroom ELD Strategies to support students with Designated and Integrated ELD
4.3	**Provide** professional development to support best practice instruction for Students with Disabilities and other At-Promise Students
4.4	**Integrate** culturally relevant enrichment programs and wellness supports into core curricula
4.5	**Develop** early intervention plans based on early learning screeners in core PK-3rd grade content areas and in alignment with Big Lift literacy efforts (LCAP goal 2.4 & 2.8)
4.6	**Maintain** interpretation and translation services for Non-English speaking families (e.g., maintenance of school community relations assistants) (LCAP 4.3)

Goal	Metric
Fair Practices For All Students: Provide equitable and inclusive access to district programs and pathways	By 2029, CUSD will show a 10% increase in participation of At-Promise Students in Advanced Placement (AP) and Honors Courses, Interscholastic Athletics, and Electives

Actions	
5.1	**Convene** a Diversity, Equity, and Inclusion (DEI) Committee as recommended in CUSD Equity Audit
5.2	**Increase** outreach to Spanish-speaking *(hispanohablante)* families to improve school-home communication and support student outcomes
5.3	**Review** current course and program enrollment process and requirements to increase advanced course enrollment opportunities for all student subgroups
5.4	**Institutionalize** Link Crew and WEB programs at HMBHS and Cunha to help foster student leadership and provide peer mentoring
5.5	**Engage** all school communities to systematically review data on student outcomes and identify solutions to support equitable schools and build high quality school-family relationships
5.6	**Increase** professional development to support At-Promise Students, enhance teacher-student relationships, and improve peer interactions (LCAP 1.3 & 1.4)

Goal	Metric
Safe School Environment: Promote positive, safe, and welcoming campuses that engage all learners	By 2029, reduce exclusionary discipline by 10% in secondary schools, increasing Restorative Justice practices in all sites

Actions	
6.1	**Maintain** secondary school counselors to provide services needed for At-Promise Students (LCAP 4.5)
6.2	**Expand** emerging youth-led leadership and peer mentoring initiatives across sites to develop positive student role models
6.3	**Strengthen** training in SMCOE Big 5 Safety Protocol guidelines and Incident Command System (ICS) structure to improve site emergency responses
6.4	**Increase** the use of Alternatives to Suspension and exclusionary discipline to keep students in school, productively engaged, and accessing their education
6.5	**Expand** staff training and implementation of restorative community circles at all sites to improve peer-to-peer interactions
6.6	**Partner** with SMCOE on implementation of student safety protocols to guide campus security efforts

Whole Child

Goal	Metric
Layers of Support: Continue student wellness strategies and monitor student outcome data to support the whole child	By 2029, 75% of 5th, 7th, 9th, and 11th grade California Healthy Kids Survey (CHKS) student responses on school connectedness will increase by at least 10%

Actions	
7.1	**Expand** on robust athletics and VAPA programs to create more diverse opportunities for student belonging (e.g., clubs)
7.2	**Utilize** measurement and monitoring systems in the areas of Behavior, Social Emotional Learning, Mental Health, and Academics to guide ongoing services
7.3	**Integrate** thematic units incorporating culturally relevant lessons, Visual Arts and Performing Arts, Environmental Sustainability, STEM, and wellness supports into core curricula
7.4	**Promote** nutrition, health education, and physical activity within the core curriculum
7.5	**Implement** a PK-12th MTSS tiered plan of staff and student support providing standardized intervention strategies designed to enhance core instruction and serve student needs
7.6	**Engage** in Plan-Do-Study-Act Cycles of Inquiry to review CHKS data and integrate into SPSA goals

Goal	Metric
Social Emotional Support: Provide services promoting social emotional learning, mental health, and emotional supports for students	By 2029, expulsion and suspension data will decrease by 10% and attendance rates will increase by 10%.

Actions	
8.1	**Continue** implementation of Positive Behavior Intervention Support (PBIS), Multi-Tiered System of Supports (MTSS), and Pyramid Framework for PK-12 (5.1)
8.2	**Implement** evidence-based Social Emotional Learning (SEL) programs and curriculum in grades PK-12 to support student well-being
8.3	**Provide** access to direct school-based mental health counseling programs that are evidence-based to help support student engagement and well-being (LCAP 4.1)
8.4	**Continue** development and implementation of Behavior Intervention Plans (BIPs) for students identified as needing those services by Coordination of Services Teams (COST)
8.5	**Maintain** community partnerships to provide cost-effective resources that can help support students and families (LCAP 4.2)
8.6	**Provide** evidence-based SEL workshops to strengthen individual and community well-being (TK-12)

Goal	Metric
Family Engagement and Support: Provide culturally competent resources to students and families by strengthening community partnerships	By 2029, implement a plan for home-school connectedness demonstrating a 10% increase as shown in parent/family surveys

Actions	
9.1	**Provide** family engagement support to help families prioritize student attendance and support academic progress
9.2	**Maintain** participation with family organizations (e.g., ELAC, DELAC, PTO, SIPA, SSC, et cetera) and initiate DEI Committee to advise on the process
9.3	**Develop** a communication plan for regular family engagement activities at district and school sites to foster positive relationships for staff and families
9.4	**Expand** case management strategy with an emphasis on parent/family education and support
9.5	**Increase** parent/family training on College and Career student pathways (e.g., A-G graduation pathway, CUSD graduation pathway, dual enrollment, and concurrent enrollment)
9.6	**Develop** a home visit protocol as part of standard student intervention processes

District Sustainability

Goal	Metric
Environmental Sustainability: Build on Green Ribbon work for environmental literacy, optimized facilities, and efficient use of resources	By 2029, 5th grade CAASPP CAST scores will increase by at least 10%, and costs from energy and water savings will decrease by 10%

Actions	
10.1	**Implement** Environmental Sustainability scope and sequence of experiences to provide all students with environmental literacy and outdoor learning activities
10.2	**Train** TK-5 educators using district science adoption to increase early scientific literacy
10.3	**Maintain** energy consumption and waste reduction awareness campaigns districtwide
10.4	**Maintain** clean and orderly classrooms and schools to support learning and ensure safety of students and staff
10.5	**Develop** multi-year Environmental Sustainability Plan to guide ongoing district actions toward promoting district-wide sustainability strategies
10.6	**Continue** ongoing bond investments to build upon school gardens, solar power generation, and water capture strategies at every school site

Goal	Metric
Fiscal Sustainability: Align, augment, and monitor fiscal resources to ensure financial stability	In both current year and outyears in the district's multi-year budgeting process, CUSD will work to meet its legally required minimum three percent (3%) reserve for economic uncertainties ensuring positive certifications.

Actions	
11.1	**Follow** FCMAT fiscal health framework to address deficit spending and increase reserves
11.2	**Adopt** and enact a Fiscal Stabilization Plan to provide reductions and savings required of financial solvency and sustainability
11.3	**Explore** a replacement parcel tax to increase funding for staff compensation
11.4	**Improve** the use of CUSD's position control system to ensure adequate and efficient staffing as a way to control operational costs and "right size" services to match school enrollments
11.5	**Implement** SMCOE's recommended budget development process to secure accurate account of expenditures and income
11.6	**Continue** to engage in Budget Advisory Committee meetings to obtain regular feedback on budgetary decisions

Goal	Metric
Employee Sustainability: Create systems to recruit, retain, and support highly qualified and diverse staff	By 2029, increase the percentage of diverse teaching staff by 3%, and increase the percentage of teachers participating in professional development towards career advancement by 3%.

Actions	
12.1	**Collaborate** with California Department of Education, higher education institutions, and other recruitment organizations and agencies to engage a diverse and highly skilled talent pool
12.2	**Develop** an employee feedback survey for all staff to provide data for HR decision making
12.3	**Explore** alternative compensation structures to incentivize recruitment and retention of high potential, high performing, and diverse staff (e.g., below-market-rate staff housing)
12.4	**Support** beginning educators in their practice through the California Commission on Teacher Credentialing Teacher Induction Model
12.5	**Promote** a "Grow Your Own" program to help identify local talent and support CSEA employees for teacher certification and career advancement
12.6	**Develop** a district webpage to communicate opportunities for employee advancement through professional development by 2025

Educational Partner Feedback and Modifications to Strategic Plan

- **Core Values**
  - Revision of descriptions for *Students First* and *Inspiring Classrooms* core values
- **Academic Improvement Goal**
  - Combined actions 1.4, 1.5, and 1.6 into 1.5
  - Added 2 new actions 1.3 and 1.6
    - **Develop** and implement guidelines for proactively supporting student attendance and engagement
    - **Evolve** high school academic programs and processes to increase opportunities and participation in courses of high interest and value to students
  - Modified action 3.2
    - **Provide** staff with culturally responsive curricula and materials to support inclusive and supportive learning environments
- **Focus on Equity Goal**
  - Improved Achievement for All Students now includes all At-Promise Students instead of only English Learners
  - Added Students with Disabilities (SWD) to action 4.3

Educational Partner Feedback and modifications to Strategic Plan

- **Whole Child Goal**
  - Combined 7.2 into 7.1, 7.4 into 7.5
  - Deleted 7.3 and added a new 7.3
    - **Integrate** thematic units incorporating culturally relevant lessons, Visual Arts and Performing Arts, Environmental Sustainability, STEM, and wellness supports into core curricula
- **District Sustainability Goal**
  - Combined action 11.1 into 11.2
  - Added new 11.1
    - **Follow** FCMAT fiscal health framework to address deficit spending and increase reserves
  - Combined action 12.4 into 11.3
  - Added 12.4
    - **Explore** alternative compensation structures to incentivize recruitment and retention of high potential, high performing, and diverse staff (e.g., below-market-rate staff housing)

Next Steps

- District staff will be working ahead with a graphic designer to develop a printable and web-based version of the plan that is also translated into Spanish.
- Key Performance Indicators will be developed and aligned to Strategic Plan goals.
- Once approved, the Strategic Plan will be an anchor document for the Local Control Accountability Plan, School Accountability Report Cards, district initiatives, and plans.
- Actions described in the Strategic Plan will be implemented, and staff will develop a timeline for presenting progress made towards the metrics over the next five years.

Questions?

Thank you!

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: January 18, 2024
TO: Members of the Governing Board
FROM: Bianca Forrester, M.A. Ed., Director of Personnel and Pupil Services
CATEGORY: Information
ITEM TITLE: Staffing Review Update

BACKGROUND INFORMATION

Bianca Forrester, M.A.Ed., Director of Personnel and Pupil Services, will present updates regarding staffing costs, increased healthcare costs, and progress to date regarding HR recommendations made by FCMAT.

FISCAL ANALYSIS

There is no financial impact to the General Fund.

RECOMMENDATION

This is not an action item and is provided only for information as an update to the Governing Board and the public.

CABRILLO UNIFIED SCHOOL DISTRICT

Every Student, Every Day!

Cabrillo Unified School District Staffing Review Update

Bianca Forrester, Director of Personnel and Pupil Services

Governing Board Meeting

January 18, 2024

Staffing Review Presentation Context

- Board-approved Fiscal Stabilization Plan
- FCMAT audit recommendations
- November's Board presentation of organization charts and funding sources

Progress Toward Efforts to Address FCMAT Recommendations

- On September 7th, 2023, the SMCOE business staff trained CUSD HR staff on the EPICS position control system.

- CUSD worked with SMCOE business staff to identify over 90 old vacancies in the EPICS position control system. By November 2023, CUSD HR and business team members cleared 100% of these old positions out of the system. (FCMAT 19.1)

Progress Toward Efforts to Address FCMAT Recommendations

- CUSD HR then implemented a system for creating new positions that aligns with industry-wide and county-recommended HR best practices. This new system requires collaboration with the Business Department and approval by the HR Director for all new positions. (FCMAT 19.1,19.4, 19.5,19.6)

- CUSD HR implemented a system to ensure that staffing ratios exist for certain positions based on student enrollment in alignment with industry standards. (FCMAT 19.2)

Progress Toward Efforts to Address FCMAT Recommendations

- Current efforts include building out the HR EPICS employee data fields. This includes certificated employee continuing education units, degrees, additional earnings, seniority summary data, emergency information, and other pertinent information.

  (Recommended by appointed SMCOE Fiscal Expert and other SMCOE staff)

Healthcare Costs for District Employees

Increase in Healthcare Costs to CUSD Beginning in January of 2024

	Annual Cost of increase	
CUTA	$	338,273.45
Cert MGMT	$	47,216.55
CSEA	$	221,151.96
Class MGMT	$	32,992.10
Unrep	$	11,775.13
Total	$	651,409.19

Total District Cost of Healthcare for CUSD Employees

CUTA	$2,077,330.23	148 Employees
Cert. Management	$260,920.59	18 Employees
CSEA	$1,227,285.53	155 Employees
Classified Management	$209,653.22	9 Employees
Unrepresented	$67,649.05	6 Employees

Why a Distinction for Pre-2011 and Post-2011 Certificated Unit Members?

Collective Bargaining Agreement with CUTA:
Effective July 1, 2018, the maximum annual District contribution for health benefits for employees whose first date of paid service is on or after July 1, 2011 shall be $11,167. This amount shall remain fixed unless negotiated otherwise.

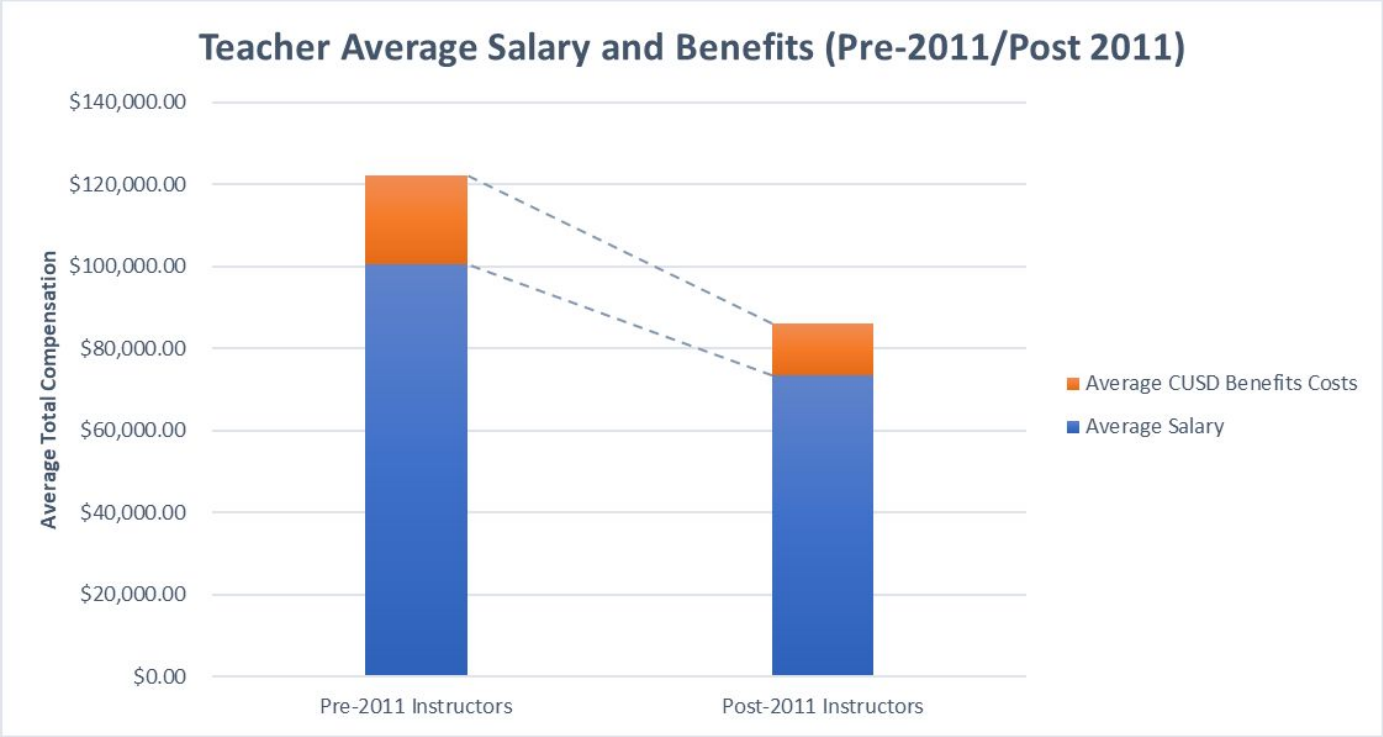
Annual District Cost of Pre-2011 Certificated Employee Healthcare Plans

- Full family: $31,879.44
- Employee plus one: $22,529.88
- Employee only: $11,264.88

Annual District Cost of Post-2011 Certificated Employee Healthcare Plans

- Total cost of Kaiser High Plan: $11,264.88
- Cost to district of Kaiser High Plan: $11,167.00
- Employee contribution: $97.88

Average Teacher Salary & Benefits Comparison Information



Why a Distinction for Pre-2011 and Post-2011 Classified Unit Members?

Collective Bargaining Agreement with CSEA:

New Employees The Maximum District contribution for health benefits for employees whose first date of paid service is on or after July 1, 2011 shall be equal to the annual cost of coverage for the employee only on a pro rata basis per FTE.

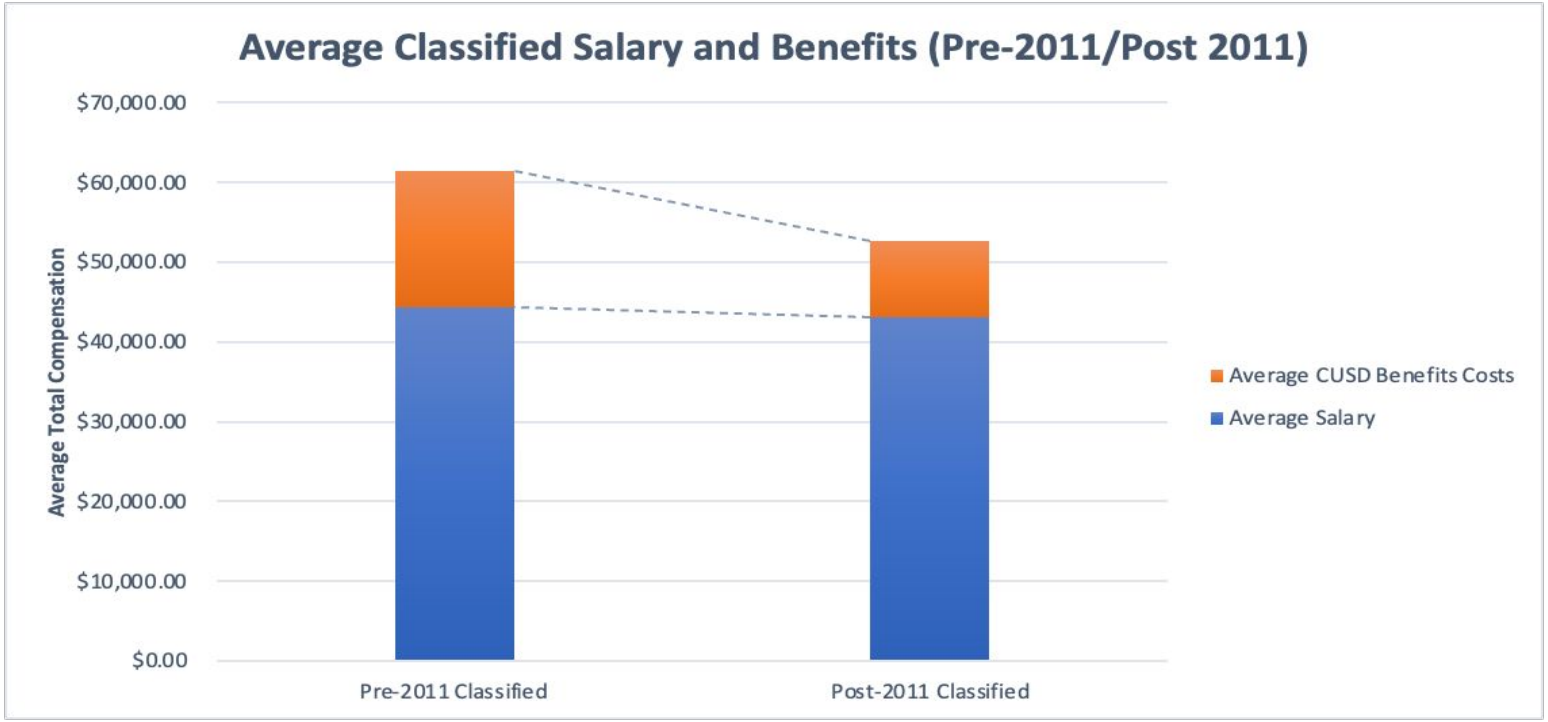
Annual District Cost of Pre-2011 Classified Employee Healthcare Plans

- Full family: $31,879.44
- Employee plus one: $22,529.88
- Employee only: $11,264.88

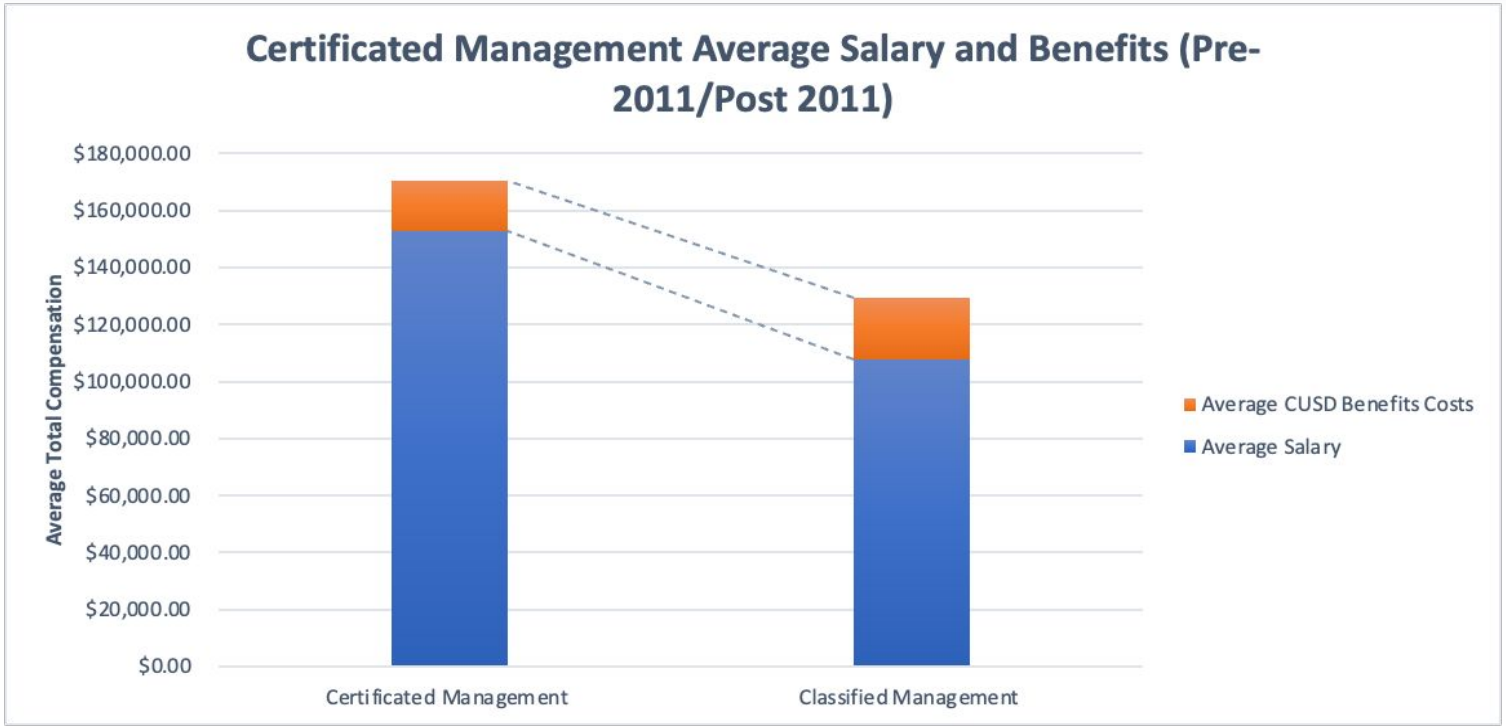
Annual District Cost of Post-2011 Classified Employee Healthcare Plans

- Total cost of Kaiser High Plan: $11,264.88
- Cost to district of Kaiser High Plan: $11,264.88
- Employee contribution: $0

Average Classified Employee Salary & Benefits Comparison Information



Average Administrator Salary & Benefits Comparison Information



Questions?

Thank you!

CABRILLO UNIFIED SCHOOL DISTRICT

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GOVERNING BOARD
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Sophia Layne

MEMORANDUM

MEETING DATE: January 18, 2024
TO: Members of the Governing Board
FROM: J Jesús Contreras, Ed.D., Deputy Superintendent of Business Services
CATEGORY: Action/Presentation
ITEM TITLE: Approval of Independent Audit Report for Year Ending June 30, 2023

BACKGROUND INFORMATION

Education Code Section 41020 requires that each district provide an independent audit of the accounts and funds of the district in each fiscal year and accept the audit report presented to the district. For the fiscal year ending June 30, 2023, the firm of Chavan & Associates, LLP conducted an audit of the district's funds, accounts, and operations. The independent audit was conducted in accordance with Government Auditing Standards.

FISCAL ANALYSIS

The independent audit reflects the financial impact across the General Fund.

RECOMMENDATION

Accept/Approve the Independent Audit Report for the Year Ending June 30, 2023, as submitted.

CABRILLO UNIFIED SCHOOL DISTRICT
COUNTY OF SAN MATEO
HALF MOON BAY, CALIFORNIA

AUDIT REPORT

JUNE 30, 2023

Chavan & Associates, LLP
Certified Public Accountants
15105 Concord Circle, Ste. 130
Morgan Hill, CA 95037

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CABRILLO UNIFIED SCHOOL DISTRICT
SAN MATEO COUNTY

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CABRILLO UNIFIED SCHOOL DISTRICT
SAN MATEO COUNTY

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FINANCIAL SECTION

Chavan and Associates, llp
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of Trustees
Cabrillo Unified School District
Half Moon Bay, California

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Cabrillo Unified School District (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2023 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

District management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAGAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAGAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of CalPERS pension contributions, schedule of CalPERS proportionate share of net pension liability, schedule of STRS pension contributions, and schedule of STRS proportionate share of net pension liability, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with

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auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual nonmajor fund financial statements, as required by the Governmental Accounting Standards Board, organization schedule, schedule of average daily attendance, schedule of instructional time offered, schedule of charter schools, schedule of financial trends and analysis, and the reconciliation of the Annual Financial and Budget report to the audited financial statements, as required by the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, and schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Regulations, Cost Principles, and Audit Requirements for Federal Awards,* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, schedule of average daily attendance, schedule of instructional time offered, the reconciliation of the Annual Financial and Budget report to the audited financial statement, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, schedule of average daily attendance, schedule of instructional time offered, the reconciliation of the Annual Financial and Budget report to the audited financial statement, and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The organization schedule, schedule of charter schools, and schedule of financial trends and analysis included have not been subjected to the auditing procedures applied in the audit of the basic financial statement and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The District's internal control over financial reporting and compliance.

C & A LLP

December 10, 2023
Morgan Hill, California

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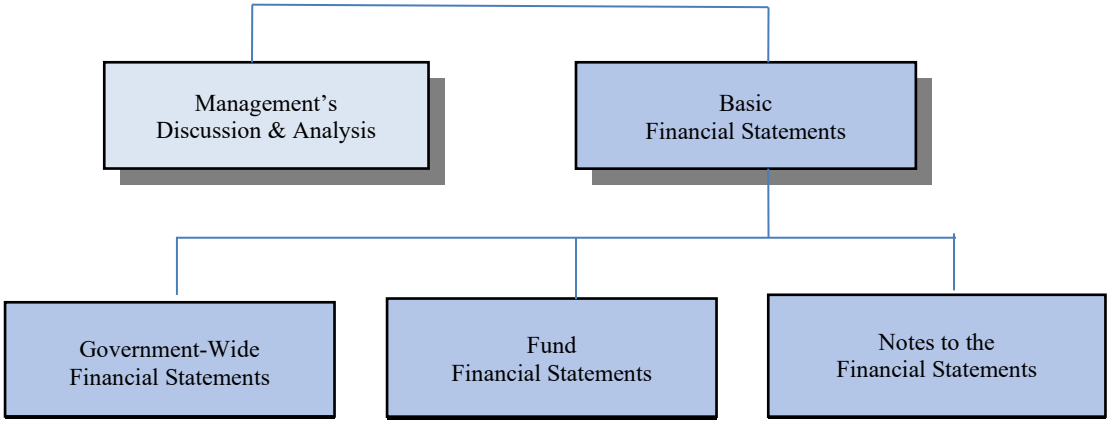
Management's Discussion and Analysis

INTRODUCTION

The Management's Discussion and Analysis (MD&A) is a required section of the District's annual financial report, as shown in the overview below. The purpose of the MD&A is to presents discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2023. This report will (1) focus on significant financial issues, (2) provide an overview of the District's financial activity, (3) identify changes in the District's financial position, (4) identify any individual fund issues or concerns, and (5) provide descriptions of significant asset and debt activity.

This information, presented in conjunction with the annual Basic Financial Statements, is intended to provide a comprehensive understanding of the District's operations and financial standing.

Required Components of the Annual Financial Report



FINANCIAL HIGHLIGHTS

Key financial highlights for the fiscal year ended June 30, 2023 were as follows:

- Total net position increased by $13,899,306 from June 30, 2022 to June 30, 2023.
- General revenues accounted for $44,285,252 which is 62% of all revenues. Program specific revenues in the form of operating grants and contributions and charges for services accounted for $26,630,676 or 38% of total revenues of $70,915,928.
- The District had $57,016,622 in expenses, which was directly supported by program specific revenues as noted above.
- Total fund balances of governmental funds (i.e. General Fund, Building Fund, and Bond Fund) increased by $30,793,254, or 65%, from June 30, 2022 to June 30, 2023.
- Among major funds, the General Fund reported $49,251,972 in revenues and $48,625,171 in expenditures. The General Fund's fund balance increased by $456,801 from June 30, 2022 to June 30, 2023.

USING THE ANNUAL REPORT

This annual report consists of a series of basic financial statements and notes to those statements. These statements are organized so the reader can understand the District as an entire operating entity. The statements provide an increasingly detailed look at specific financial activities.

The Statement of Net Position and Statement of Activities comprise the government-wide financial statements and provide information about the activities of the whole District, presenting both an aggregate view of the District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the District's most significant funds with all other non-major funds presented in total in one column. In the case of the District, the General Fund is by far the most significant fund. The basic financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

OVERVIEW OF THE FINANCIAL STATEMENTS

The full annual financial report is a product of three separate parts: the basic financial statements, supplementary information, and this section, the Management's Discussion and Analysis. The three sections together provide a comprehensive financial overview of the District. The basic financials are comprised of two kinds of statements that present financial information from different perspectives, government-wide and fund statements.

- Government-wide financial statements, which comprise the first two statements, provide both short-term and long-term information about the District's overall financial position.

- Individual parts of the District, which are reported as fund financial statements, focus on reporting the District's operations in more detail. These fund financial statements comprise the remaining statements.

- Notes to the financials, which are included in the financial statements, provide more detailed data and explain some of the information in the statements. The required supplementary information section provides further explanations and provides additional support for the financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS - STATEMENT OF NET POSITION AND THE STATEMENT OF ACTIVITIES

While this document contains the large number of funds used by the District to provide programs and activities, the view of the District as a whole looks at all financial transactions and asks the question, "How did we do financially during the fiscal year 2022 - 2023?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting practices used by most private-sector companies. This basis of accounting takes into account all of the current year revenues and expenses regardless of when cash is received or paid.

These two statements report the District's net position and changes in net position. This change in net position is important because it tells the reader that, for the District as a whole, the financial position of the District has improved or diminished. The causes of this change may be the result of many factors, some financial, and some not. Non-financial factors include the District's property tax base, current

property tax laws in California restricting revenue growth, facility conditions, required educational programs and other factors.

In the Statement of Net Position and the Statement of Activities, the District reports governmental activities. Governmental activities are the activities where most of the District's programs and services are reported including, but not limited to, instruction, support services, operation and maintenance of plant, pupil transportation and extracurricular activities. The District does not have any business type activities.

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The analysis of the District's major funds begins with the balance sheet. Fund financial reports provide detailed information about the District's major funds. The District uses many funds to account for a multitude of financial transactions. These fund financial statements focus on each of the District's most significant funds. The District's major governmental funds are the General Fund, Building Fund, and Bond Interest and Redemption Fund.

Governmental Funds

Most of the District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in the future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the future to finance educational programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

Fiduciary funds

The District is the trustee, or fiduciary, for an expendable trust fund. All of the District's fiduciary activities are reported in a separate Statement of Fiduciary Net Position. We exclude these activities from the District's fund and government-wide financial statements because the District cannot use these assets to finance its operations.

THE DISTRICT AS A WHOLE

Recall that the Statement of Net Position provides the perspective of the District as a whole. Total assets of governmental activities increased by $30,431,662 and net capital assets increased by $873,219 while long-term liabilities increased by $33,909,705. Unrestricted net position of the District, which does not have constraints from grantors, legal requirements, or legislation, increased by $4,688,216.

Table 1 provides a summary of the District's net position for the last two fiscal years:

Table 1 - Summary of Net Position

	2023	2022	Change	Percent
Assets				
Current Assets	$ 82,327,665	$ 52,769,222	$ 29,558,443	56.0%
Capital Assets	125,994,649	125,121,430	873,219	0.7%
Total Assets	$ 208,322,314	$ 177,890,652	$ 30,431,662	17.1%
Deferred Outflows of Resources	$ 13,303,820	$ 8,818,341	$ 4,485,479	50.9%
Liabilities				
Current and Other Liabilities	$ 6,315,671	$ 7,683,482	$ (1,367,811)	-17.8%
Long-Term Liabilities	183,448,202	149,538,497	33,909,705	22.7%
Total Liabilities	$ 189,763,873	$ 157,221,979	$ 32,541,894	20.7%
Deferred Inflows of Resources	$ 5,578,659	$ 17,102,718	$ (11,524,059)	-67.4%
Net Position				
Net Investment in Capital Assets	$ 42,106,007	$ 45,065,367	$ (2,959,360)	-6.6%
Restricted	18,001,918	5,831,468	12,170,450	208.7%
Unrestricted	(33,824,323)	(38,512,539)	4,688,216	12.2%
Total Net Position	$ 26,283,602	$ 12,384,296	$ 13,899,306	112.2%

Table 2 shows the changes in net position as compared to the previous fiscal year:

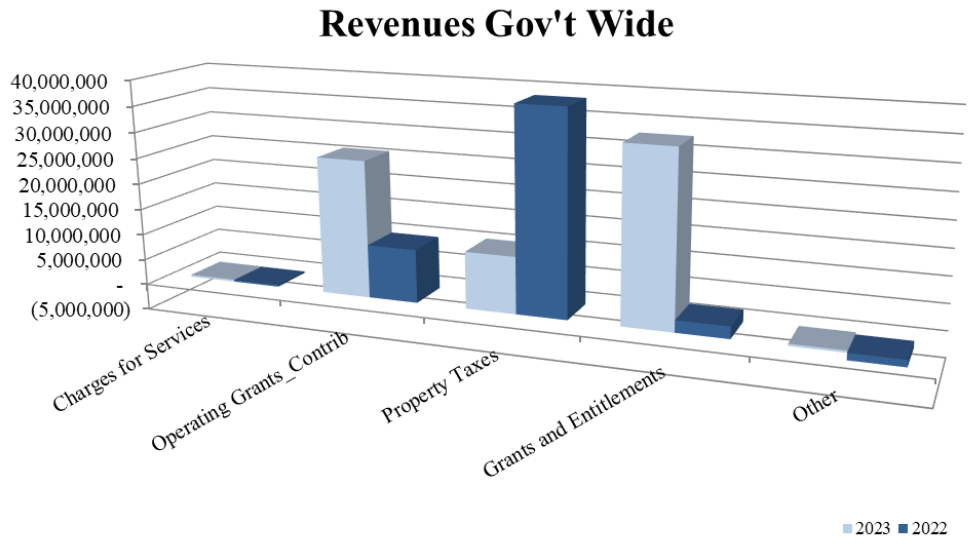
Table 2 - Change in Net Position

	2023	2022	Change	Percent
Revenues				
Program Revenues:				
Charges for Services	$ 374,326	$ 319,311	$ 55,015	17.2%
Operating Grants and Contributions	26,256,350	10,198,331	16,058,019	157.5%
General Revenues:				
Property Taxes	10,832,004	38,673,560	(27,841,556)	-72.0%
Grants and Entitlements - Unrestricted	33,048,788	2,301,362	30,747,426	1336.1%
Other	404,460	(1,322,460)	1,726,920	130.6%
Total Revenues	70,915,928	50,170,104	20,745,824	41.4%
Program Expenses				
Instruction	30,873,665	28,468,201	2,405,464	8.4%
Instruction-Related Services	7,681,954	6,798,635	883,319	13.0%
Pupil Services	4,768,136	4,662,342	105,794	2.3%
General Administration	3,584,763	3,260,815	323,948	9.9%
Plant Services	5,640,972	4,597,041	1,043,931	22.7%
Ancillary Services	1,356,279	1,076,376	279,903	26.0%
Community Services	44,179	46,809	(2,630)	-5.6%
Payments to Other Agencies	273,958	311,367	(37,409)	-12.0%
Interest and Fiscal Charges	2,792,716	7,041,455	(4,248,739)	-60.3%
Total Expenses	57,016,622	56,263,041	753,581	1.3%
Change in Net Position	$ 13,899,306	$ (6,092,937)	$ 19,992,243	328.1%
Prior Period Adjustment - ELO Award Revision	-	(882,533)	882,533	100.0%
Change in Net Position Including Restatement	$ 13,899,306	$ (6,975,470)	$ 20,874,776	299.3%

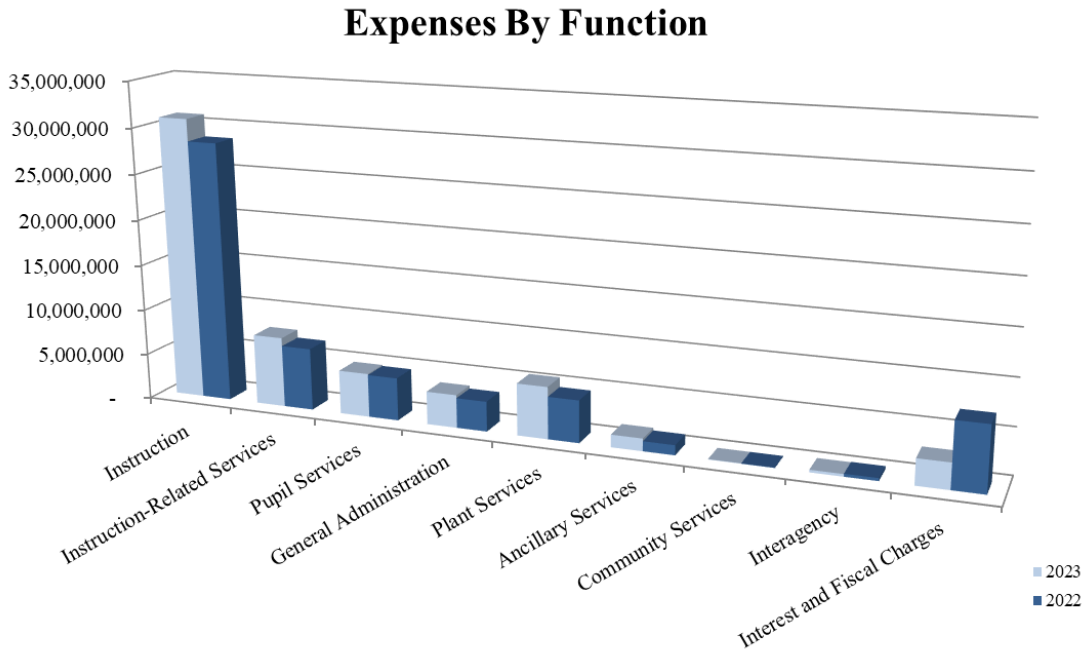
Property taxes comprised 15% of District revenues versus 77% in the prior year. Direct instruction costs comprised 54% of District expenses for fiscal year 2022-23 which was consistent with the prior year. Total revenues increased by 41.4% and total expenses increased by 1.3% as compared to the prior fiscal year.

The dependence upon tax and local revenues is apparent, 81% of the District's activities are supported through taxes, grants and entitlements, and other general revenues. The community, as a whole, is the primary support for the District.

The following is a summary of government-wide revenues for the fiscal years ended June 30, 2022 and 2023:



The following is a summary of expenses by function for the fiscal years ended June 30, 2022 and 2023:



GOVERNMENTAL ACTIVITIES

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 shows the net cost of services as compared to the prior fiscal year. That is, it identifies the cost of these services supported by general revenues for the government-wide statements (not the General Fund).

Table 3 - Net Cost of Services

Function	2023	2022	Change	Percent
Instruction	$ 17,296,947	$ 23,679,858	$ (6,382,911)	-27.0%
Instruction-Related Services	5,593,547	4,593,326	1,000,221	21.8%
Pupil Services	(520,454)	3,229,739	(3,750,193)	-116.1%
General Administration	3,560,310	3,211,843	348,467	10.8%
Plant Services	5,270,444	4,022,772	1,247,672	31.0%
Ancillary Services	897,796	653,411	244,385	37.4%
Community Services	3,218	42,665	(39,447)	-92.5%
Payments to Other Agencies	(4,508,578)	(729,670)	(3,778,908)	-517.9%
Interest and Fiscal Charges	2,792,716	7,041,455	(4,248,739)	-60.3%
Total Net Cost of Services	$ 30,385,946	$ 45,745,399	$(15,359,453)	-33.6%

Direct Instruction expenses include activities directly dealing with the teaching of pupils and the interaction between teacher and pupil.

Pupil Services and Instruction-Related Services include the activities involved with assisting staff with the content and process of teaching to pupils.

General Administration includes the costs for the Board of Trustees, administration, fiscal and business services and other expenses associated with administrative and financial supervision of the District.

Plant Services include the operation and maintenance of plant activities, which involve keeping the school grounds, buildings, and equipment in an effective working condition.

Ancillary Services include school-sponsored activities during or after the school day that are not essential to the delivery of instructional services.

Community Services include activities concerned with providing services to community participants other than students.

Interest and Fiscal Charges involve the transactions associated with the payment of interest and other related charges to debt of the District.

THE DISTRICT'S FUNDS

Table 4 provides a summary of the changes in the District's fund balances:

Table 4 - Change in Fund Balances

Funds	2023	2022	Change
General Fund	$ 5,574,675	$ 5,117,874	$ 456,801
Building Fund	52,566,358	35,618,937	16,947,421
Bond Interest & Redemption Fund	5,941,631	4,251,977	1,689,654
Nonmajor Funds	13,882,330	2,182,952	11,699,378
Total Governmental Fund Balances	$ 77,964,994	$ 47,171,740	$ 30,793,254

GENERAL FUND BUDGETING HIGHLIGHTS

The District's budget is prepared according to California law and in the modified accrual basis of accounting.

During the course of the 2022-23 fiscal year, the District revised its General Fund budget twice, at 1st Interim and 2nd Interim, which resulted in an increase in budgeted expenditures of $4,823,869 from the original to final budget.

For the General Fund, the final budget basis revenue and other financing sources estimate was $47,030,391. The original budgeted estimate was $43,022,907.

CAPITAL ASSETS

Table 5 shows the changes in the District's capital assets, net of depreciation:

Table 5 - Summary of Capital Assets Net of Depreciation

Capital Asset	2023 Net Capital Asset	2022 Net Capital Asset	Percentage Change
Land	$ 1,456,448	$ 1,456,448	0.0%
Work-in-Progress	22,703,355	20,105,044	12.9%
Site Improvements	11,399,568	10,118,179	12.7%
Buildings and Improvements	89,637,753	92,639,257	-3.2%
Furniture and Equipment	797,525	802,502	-0.6%
Totals	$ 125,994,649	$ 125,121,430	0.7%

LONG TERM LIABILITIES

Table 5 shows the changes in the District's long-term liabilities:

Table 6 - Long-term Liabilities

Type	2023	2022	Percentage Change
General obligation bonds	$ 136,455,000	$ 115,675,000	18.0%
Unamortized bond premiums - net	11,294,360	11,363,320	-0.6%
Net Pension Liability	35,128,564	21,876,530	60.6%
Compensated absences	570,278	623,647	-8.6%
Total Debt	$ 183,448,202	$ 149,538,497	22.7%

FACTORS BEARING ON THE DISTRICT'S FUTURE

The FY 2021-22 budget assumptions and Multi-Year Projections (MYP) indicated that the district would continue to be a Basic Aid district with reserves above the mandated 3%. Thus, the district settled negotiations with its bargaining units based on a projected 2021-22 with four percent (4%) tax increase. The bargaining units received a 5.29% salary increase and a one-time off-schedule $2,000 payment. In the Spring of 2022 (P1), however, the district tax revenue was reported to be only 1.03%. Additionally, the 2022-23 COLA and augmentation of 13.6% across the state of California propelled the district back into LCFF funding mode. The reserves were quickly eroded and the district filed its 2022-23 First and Second Interim financial reports as *Qualified*. The San Mateo County Office of Education (SMCOE) required a Third 2022-23 Financial Report which was filed as *Negative*. SMCOE issued a Lack of Going Concern letter to the district's governing Board requiring the development and implementation of as *Solvency and Fiscal Stabilization Plan* which was Board approved on November 9, 2023. The implementation of the *plan* includes identification and implementation of reductions and savings in 2023-24 and the out-years 2024-25 and 2025-26. The district will be right-sizing and implementing austerity measures to face the fiscal crisis. Additionally, the district will seek to increase its reserves in alignment with its Board Policy 3100.1.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions regarding this report or need additional financial information, contact J Jesus Contreras, Chief Business Official, Cabrillo Unified School District, 498 Kelly Avenue, Half Moon Bay, CA 94019, (650) 712-7123.

Basic Financial Statements

CABRILLO UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2023

	Governmental Activities
Assets	
Current assets:	
Cash in county treasury	$ 77,632,296
Cash in revolving fund	25,000
Cash in bank	128,883
Accounts receivable	4,518,411
Inventories	23,075
Total current assets	82,327,665
Capital assets - net	125,994,649
Total Assets	$ 208,322,314
Deferred Outflows of Resources	
Deferred loss on early retirement of long-term debt	$ 521,664
Pension adjustments	12,782,156
Total Deferred Outflows of Resources	$ 13,303,820
Liabilities	
Accounts payable	$ 2,956,349
Unearned revenue	1,406,322
Accrued interest	1,953,000
Total current liabilities	6,315,671
Long-term liabilities:	
Due within one year	1,840,000
Due after one year	181,608,202
Total long-term liabilities	183,448,202
Total Liabilities	$ 189,763,873
Deferred Inflows of Resources	
Pension adjustments	$ 5,578,659
Net Position	
Net investment in capital assets	$ 42,106,007
Restricted for:	
Capital projects	13,508,161
Educational programs	4,147,452
Adult education	162,815
Cafeteria programs	183,490
Total restricted net position	18,001,918
Unrestricted	(33,824,323)
Total Net Position	$ 26,283,602

The notes to the financial statements are an integral part of this statement.

CABRILLO UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental activities				
Instruction	$ 30,873,665	$ 148,232	$ 13,428,486	$ (17,296,947)
Instruction-related services:				
Supervision of instruction	2,437,117	1,795	861,725	(1,573,597)
Instruction library, media and technology	1,670,311	4,763	262,920	(1,402,628)
School site administration	3,574,526	5,419	951,785	(2,617,322)
Pupil services:				
Home-to-school transportation	684,922	9,224	478,565	(197,133)
Food services	1,104,029	85,302	1,134,351	115,624
All other pupil services	2,979,185	1,854	3,579,294	601,963
General administration:				
All other general administration	3,584,763	224	24,229	(3,560,310)
Plant services	5,640,972	5,069	365,459	(5,270,444)
Ancillary services	1,356,279	1,558	456,925	(897,796)
Community services	44,179	775	40,186	(3,218)
Payments to other agencies	273,958	110,111	4,672,425	4,508,578
Interest on long-term debt	2,792,716	-	-	(2,792,716)
Total governmental activities	$ 57,016,622	$ 374,326	$ 26,256,350	(30,385,946)
General revenues:				
Taxes and subventions:				
Taxes levied for general purposes				2,328,402
Taxes levied for debt service				6,900,871
Taxes levied for other specific purpose				1,602,731
Federal and state aid non restricted to specific purposes				33,048,788
Interest and investment earnings				143,619
Miscellaneous				260,841
Total general revenues and special item				44,285,252
Change in net position				13,899,306
Net position beginning				12,384,296
Net position ending				$ 26,283,602

The notes to the financial statements are an integral part of this statement.

CABRILLO UNIFIED SCHOOL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2023

	General Fund	Building Fund	Bond Interest and Redemption Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and investments	$ 5,353,364	$ 52,684,741	$ 5,904,450	$ 13,689,741	$ 77,632,296
Cash in revolving fund	25,000	-	-	-	25,000
Cash in bank	128,883	-	-	-	128,883
Accounts receivable	3,575,746	361,882	37,181	543,602	4,518,411
Due from other funds	21,672	29,380	-	14,448	65,500
Prepaid items and stores inventories	14,301	-	-	8,774	23,075
Total Assets	$ 9,118,966	$ 53,076,003	$ 5,941,631	$ 14,256,565	$ 82,393,165
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	$ 2,350,628	$ 508,444	$ -	$ 97,277	$ 2,956,349
Due to other funds	43,828	1,201	-	20,471	65,500
Unearned revenue	1,149,835	-	-	256,487	1,406,322
Total Liabilities	3,544,291	509,645	-	374,235	4,428,171
Fund balances:					
Nonspendable:					
Revolving fund	25,000	-	-	-	25,000
Stores inventories	14,301	-	-	8,774	23,075
Restricted for:					
Educational programs	4,147,452	-	-	-	4,147,452
Debt service	-	-	5,941,631	-	5,941,631
Adult education	-	-	-	162,815	162,815
Cafeteria programs	-	-	-	183,490	183,490
Capital projects	-	52,566,358	-	13,508,161	66,074,519
Assigned for:					
Site repairs	-	-	-	237	237
Child development	-	-	-	18,853	18,853
Unassigned:					
Economic uncertainties	1,387,922	-	-	-	1,387,922
Total Fund Balances	5,574,675	52,566,358	5,941,631	13,882,330	77,964,994
Total Liabilities and Fund Balances	$ 9,118,966	$ 53,076,003	$ 5,941,631	$ 14,256,565	$ 82,393,165

The notes to the financial statements are an integral part of this statement.

CABRILLO UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2023

Total fund balances - governmental funds		$ 77,964,994
Amounts reported in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental funds.		
Capital assets at cost	$ 168,811,972	
Accumulated depreciation	(42,817,323)	125,994,649
Interest payable on long-term debt does not require the use of current financial resources and, therefore, is not reported in the governmental funds.		(1,953,000)
Deferred outflows of resources include amounts that will not be included in the calculation of the District's net pension liability of the plan year included in this report such as current fiscal year contributions as recorded in the fund statements.		12,782,156
The difference from pension plan assumptions in actuarial valuations are not included in the plan's actuarial study until the next fiscal year and are reported as deferred inflows of resources in the Statement of Net Position.		(5,578,659)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist of:		
General obligation bonds	$ 136,455,000	
Unamortized bond premium	11,294,360	
Deferred loss on defeasance on long-term debt	(521,664)	
Net pension liabilities	35,128,564	
Compensated absences (vacation)	570,278	(182,926,538)
Total net position - governmental activities		$ 26,283,602

The notes to the financial statements are an integral part of this statement.

CABRILLO UNIFIED SCHOOL DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	General Fund	Building Fund	Bond Interest and Redemption Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
LCFF sources	$ 34,728,811	$ -	$ -	$ -	$ 34,728,811
Federal revenue	1,561,293	-	-	552,034	2,113,327
Other state	9,093,570	-	29,169	1,326,076	10,448,815
Other local	3,868,298	508,141	6,900,465	12,348,074	23,624,978
Total revenues	49,251,972	508,141	6,929,634	14,226,184	70,915,931
Expenditures:					
Current					
Instruction	27,454,295	-	-	259,781	27,714,076
Instruction-related services:					
Supervision of instruction	2,383,530	-	-	170,068	2,553,598
Instruction library, media and technology	1,675,662	-	-	-	1,675,662
School site administration	3,214,668	-	-	504,393	3,719,061
Pupil services:					
Home-to-school transportation	526,111	-	-	-	526,111
Food services	1,593	-	-	1,155,203	1,156,796
All other pupil services	3,121,574	-	-	-	3,121,574
General administration:					
All other general administration	3,695,925	-	-	12,764	3,708,689
Plant services	4,581,393	236,874	-	22,283	4,840,550
Facilities acquisition and construction	102,671	6,020,819	-	572,314	6,695,804
Ancillary Services	1,356,279	-	-	-	1,356,279
Community services	44,179	-	-	-	44,179
Payments to other agencies	273,958	-	-	-	273,958
Debt service:					
Principal	-	-	1,300,000	-	1,300,000
Interest and fees	193,333	303,027	5,115,324	-	5,611,684
Total expenditures	48,625,171	6,560,720	6,415,324	2,696,806	64,298,021
Excess (deficiency) of revenues over (under) expenditures	626,801	(6,052,579)	514,310	11,529,378	6,617,910
Other financing sources (uses):					
Transfers in	-	-	-	170,000	170,000
Transfers out	(170,000)	-	-	-	(170,000)
Bond proceeds	-	23,000,000	6,385,000	-	29,385,000
Bond defeasance	-	-	(7,381,402)	-	(7,381,402)
Bond premiums	-	-	2,171,746	-	2,171,746
Total other financing sources (uses)	(170,000)	23,000,000	1,175,344	170,000	24,175,344
Net changes in fund balances	456,801	16,947,421	1,689,654	11,699,378	30,793,254
Fund balances beginning	5,117,874	35,618,937	4,251,977	2,182,952	47,171,740
Fund balances ending	$ 5,574,675	$ 52,566,358	$ 5,941,631	$ 13,882,330	$ 77,964,994

The notes to the financial statements are an integral part of this statement.

CABRILLO UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Total net change in fund balances - governmental funds		$ 30,793,254
Capital outlays are reported in the governmental funds as expenditures. However, in the Statement of Activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense.		
Capital asset additions from capital outlay	$ 5,694,459	
Depreciation expense	(4,821,240)	873,219
The governmental funds report bond proceeds as an other financing source, while repayment of bond principal is reported as an expenditure. Interest is recognized as an expenditure in the governmental funds when it is due. The net effect of these differences in the treatment of general obligation bonds and related items are as follows:		
Proceeds from bond issuance	$ (23,000,000)	
Bond premiums	(1,040,245)	
Proceeds from refunding bonds	(6,385,000)	
Advance refunding of bond principal	7,305,000	
Advance refunding of bond premiums	598,066	
Loss on advance refunding	521,664	
Repayment of bond principal	$ 1,300,000	(20,700,515)
In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an other financing source or other financing use in the period it is incurred. In the government-wide statements, the premium or discount is amortized as interest over the life of the debt. The difference between premiums or discounts recognized in the current period and amortized over future periods is:		511,139
In governmental funds, actual contributions to pension plans are reported as expenditures in the year incurred. However, in the government-wide Statement of Activities, only the current year pension expense as noted in the plans' valuation reports is reported as an expense, as adjusted for deferred inflows and outflows of resources.		2,235,840
In the Statement of Activities, compensated absences are measured by the amount earned during the year. In the governmental funds, however, expenditures for those items are measured by the amount of financial resources used (essentially the amounts paid). This year vacation used exceeded the amounts earned, resulting in a current year change in compensated absences in the amount of:		53,369
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.		133,000
Changes in net position of governmental activities		$ 13,899,306

The notes to the financial statements are an integral part of this statement.

CABRILLO UNIFIED SCHOOL DISTRICT
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2023

	School Scholarship Fund
Assets:	
Cash on hand and in banks	$ 123,901
Total Assets	$ 123,901
Net Position:	
Restricted	$ 123,901
Total Net Position	$ 123,901

The notes to the financial statements are an integral part of this statement.

CABRILLO UNIFIED SCHOOL DISTRICT
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	School Scholarship Fund
Additions	
Other Local	$ 143,235
Deductions	
Scholarships	124,072
Changes in net position	19,163
Net position beginning	104,738
Net position ending	$ 123,901

The notes to the financial statements are an integral part of this statement.

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Notes to the Basic Financial Statements

1. SIGNIFICANT ACCOUNTING POLICIES

A. Accounting Principles

Cabrillo Unified School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

B. Reporting Entity

The District is the level of government primarily accountable for activities related to public education. The governing authority consists of five elected officials who, together, constitute the Board of Trustees. The District's combined financial statements include the accounts of all its operations. The District evaluated whether any other entity should be included in these financial statements using the criteria established by GASB.

Component Units:

The District evaluated whether any other entity should be included in these financial statements. The basic, but not the only, criterion for including a governmental department, agency, institution, commission, public authority, or other governmental organization in a governmental unit's reporting entity for financial reports is the ability of the governmental unit's elected officials to exercise oversight responsibility over such agencies. Oversight responsibility implies that one governmental unit is dependent on another and that the dependent unit should be reported as part of the other. Oversight responsibility is derived from the governmental unit's power and includes, but is not limited to:

- Financial interdependency
- Selection of governing authority
- Designation of management
- Ability to significantly influence operations
- Accountability for fiscal matters

Accordingly, for the year ended June 30, 2023, the District does not have any component units and is not a component unit of any other reporting entity.

C. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the District. Eliminations have been made to minimize the effect of interfund of activities.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund and fiduciary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, includes a reconciliation with brief explanations to

better identify the relationship between the government-wide statements and the statements for the governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column. Fiduciary funds are reported by fund type.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Fiduciary funds are reported using the economic resources measurement focus.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Fiduciary funds use the accrual basis of accounting.

Revenues - Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within 365 days after year-end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Deferred Outflows/Deferred Inflows:

In addition to assets, the Statement of Net Position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then. The District has recognized a deferred outflow of resources related to the recognition of the net pension liability reported in the Statement of Net Position.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time. The District has recognized a deferred inflow of resources related to the recognition of the pension liability reported which is in the Statement of Net Position.

Unearned Revenue:

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as deferred inflows of resources from unearned revenue. In the governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have been recorded as deferred inflows of resources from unavailable resources.

Unavailable Revenue:

In the governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have been recorded as deferred inflows of resources as unavailable revenue.

Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

E. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into major, nonmajor, and fiduciary funds as follows:

Major Governmental Funds:

The *General Fund* is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund and includes transactions accounted for in the Special Reserve Fund for Other Than Capital Outlay and Special Reserve Fund for Postemployment Benefits.

The *Building Fund* is used to account for proceeds from the sale of real property and account for the acquisition of major governmental capital facilities and buildings from the sale of bond proceeds.

The *Bond Interest and Redemption Fund* is used to account for the interest and redemption of principal of general obligation bonds.

Non-major Governmental Funds:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted or committed for purposes other than debt service or capital projects. The restricted or committed resources need to comprise a substantial portion of the inflows reported in the special revenue fund. The District maintains the following nonmajor special revenue funds:

- The *Adult Education Fund* is used to account for resources committed to adult education programs maintained by the District.
- The *Child Development Fund* is used to account for resources committed child development programs maintained by the District.
- The *Cafeteria Fund* is used to account for revenues received and expenditures made to operate the District's food service programs.
- The *Deferred Maintenance Fund* is used for the purpose of major repair or replacement of District property.

Capital Projects Funds are used to account for resources restricted, committed or assigned for capital outlays. The District maintains the following nonmajor capital projects fund:

- The *Capital Facilities Fund* is used to account for resources received from developer impact fees assessed under provisions of the California Environmental Quality Act ("CEQA").
- The *Special Reserve Fund for Capital Projects* exists primarily to account for funds set aside for Board designated construction projects.

Fiduciary Funds:

- *Private-Purpose Trust Funds* are used to account for assets held by the District as trustee. The District maintains one trust fund, the Scholarship fund, which is used to provide financial assistance to students of the District.

In order to comply with the requirements of GASB 54, the District has combined transactions in the Special Reserve fund for Other than Capital Outlay (Special Reserve Fund) with the General Fund because it does not meet the definition of a special revenue fund as defined by GASB 54.

F. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's governing board during the year to give consideration to unanticipated income and expenditures. The original and final revised budgets for the General Fund are presented as Required Supplementary Information.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

G. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated on June 30.

H. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) and California State Teachers' Retirement System plans (STRS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS and STRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined time frames. For this period, the following time frames were used:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Measurement Period	July 1, 2021 to June 30, 2022

The following summarizes the pension plan balances for the fiscal year:

	PERS	STRS	Total
Deferred outflows of resources	$ 6,903,509	$ 5,878,647	$ 12,782,156
Deferred inflows of resources	$ 539,864	$ 5,038,795	$ 5,578,659
Pension expense	$ 2,778,816	$ 2,281,942	$ 5,060,758
Net pension liabilities	$ 17,057,272	$ 18,071,292	$ 35,128,564

I. Assets, Liabilities, and Equity

a) Cash and Investments

Cash balances held in banks and in revolving funds are insured to $250,000 by the Federal Deposit Insurance Corporation.

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

All District-directed investments are governed by Government Code Section 53601 and Treasury investment guidelines. The guidelines limit specific investments to government securities, domestic chartered financial securities, domestic corporate issues, and California municipal securities. The District's securities portfolio is held by the County Treasurer. Interest earned on investments is recorded as revenue of the fund from which the investment was made.

b) Fair Value Measurements

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. In determining this amount, three valuation techniques are available:

- Market approach - This approach uses prices generated for identical or similar assets or liabilities. The most common example is an investment in a public security traded in an active exchange such as the NYSE.

- Cost approach - This technique determines the amount required to replace the current asset. This approach may be ideal for valuing donations of capital assets or historical treasures.

- Income approach - This approach converts future amounts (such as cash flows) into a current discounted amount.

Each of these valuation techniques requires inputs to calculate a fair value. Observable inputs have been maximized in fair value measures, and unobservable inputs have been minimized.

c) Inventories and Prepaid Expenditures

Inventories

Inventories are recorded using the purchases method, in that inventory acquisitions are initially recorded as expenditures. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets. The District's central warehouse inventory is valued at cost and consists of expendable supplies held for consumption.

Prepaid expenditures

The District has the option of reporting expenditures in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditure during the benefiting period, thus recording a prepaid expenditure in the Statement of Net Position.

d) Capital Assets

Capital assets are those purchased or acquired with an original cost of $15,000 or more and are reported at historical cost or estimated historical cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value rather than fair value. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset's lives are not capitalized but are expensed as incurred.

Depreciation on all capital assets is computed using a straight-line basis over the following estimated useful lives:

Assets	Years
Improvement of sites	20
Buildings	50
Portable buildings	20
Building improvements	20
Furniture and fixtures	20
Playground equipment	20
Food services equipment	15
Transportation equipment	15
Telephone system	10
Vehicles	8
Computer and office equipment	5

Intangible right-to-use lease assets are amortized over the shorter of the lease term or the useful life of the underlying asset, unless the lease contains a purchase option that the university has determined is reasonably certain of being exercised, then the lease asset is amortized over the useful life of the underlying asset. Intangible right-to-use subscription assets are amortized over the shorter of the subscription term or the useful life of the underlying IT asset.

e) Compensated Absences

All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken, since such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

f) Long-Term Liabilities

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of applicable bond premium or discount. Issuance costs are expensed in the period incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts as well as bond issuance costs, during the current period. The face amount of the debt issued, premiums, or discounts are reported as other financing sources/uses.

g) Fund Balance Reserves and Designations

The District maintains a minimum unassigned fund balance of not less than 3 percent of budgeted general fund expenditures and other financing uses as a reserve for economic uncertainties. The District believes a reserve of this level is prudent to maintain a high bond rating and to protect the District from the effects of fluctuations in property tax revenues to which basic aide districts are vulnerable. Because amounts in the nonspendable, restricted, committed, and assigned categories are subject to varying constraints on their use, the reserve for economic uncertainties consists of balances that are otherwise unassigned.

In accordance with Government Accounting Standards Board 54*, Fund Balance Reporting and Governmental Fund Type Definitions*, the District classifies governmental fund balances as follows:

- *Nonspendable* fund balance includes amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

- *Restricted* fund balance includes amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.

- *Committed* fund balances includes amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority and does not lapse at year-end. Committed fund balances are imposed by the District's board of education.

- *Assigned* fund balance includes amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the Superintendent and the Chief Business Official.

- *Unassigned* fund balance includes positive amounts within the general fund which has not been classified within the above mentioned categories and negative fund balances in other governmental funds.

The District uses restricted/committed amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Additionally, the District would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

h) Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. In addition, deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also are included in the net investment in capital assets component of net position. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, laws or regulations of other governments. The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Capital Projects restrictions will be used for the acquisition and construction of capital facilities.

Debt Service restrictions reflect the cash balances in the debt service funds that are restricted for debt service payments by debt covenants.

Educational Program restrictions reflect the amounts to be expended for federal and state funded educational programs.

Child Development restrictions reflect the amounts to be expended for federal, state, or local revenues to operate child development programs.

Adult Education restrictions reflect the amounts to be expended for federal and state funded adult education programs.

Cafeteria Programs restrictions reflect the amounts to be expended for federal, state, or local revenues to operate cafeteria programs.

Unrestricted net position reflects amounts that are not subject to any donor-imposed restrictions. This class also includes restricted gifts whose donor-imposed restrictions were met during the fiscal year. A deficit unrestricted net position may result when significant cash balances restricted for capital projects exist. Once the projects are completed, the restriction on these assets are released and converted to capital assets.

i) Local Control Funding Formula and Property Taxes

The Local Control Funding Formula (LCFF) creates base, supplemental, and concentration grants in place of most previously existing K–12 funding streams, including revenue limits and most state categorical programs.

The county is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding March 1, which is also the lien date. Property taxes on the secured roll are due on August 31 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (March 1) and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The county apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the California *Revenue and Taxation Code*. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll - approximately October 1 of each year.

The County Auditor reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local revenue limit sources by the District.

j) Risk management

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The District has joined together with other school districts in the County to form the San Mateo County Schools Insurance Group ("SMCSIG") public entity risk pool. The District pays an annual premium for its property and casualty, workers' compensation, and liability insurance coverage. The Joint Powers Agreements provide that SMCSIG will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of self-insured levels.

There were no significant reductions in insurance coverage from coverage in the prior year and no insurance settlement exceeding insurance coverage.

k) Accounting Estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

J. Implemented Accounting Pronouncements

GASB Statement No. 96, *Subscription-based Information Technology Arrangements.*

During the year, the District implemented GASB Statement No. 96, *Subscription-based Information Technology Arrangements.* GASB Statement No. 96 is an accounting pronouncement issued by the Governmental Accounting Standards Board (GASB) that provides guidance on how the costs and investments for subscription-based information technology arrangements (SBITAs) are accounted for and disclosed by governmental entities. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases,* as amended. As of June 30, 2023, the District did not have any material contracts that were required to be reported as SBITAs under GASB 96.

K. Upcoming Accounting and Reporting Changes

The District is currently analyzing its accounting practices to determine the potential impact on the financial statements of the following recent GASB Statements:

GASB Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*

This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections in previously issued financial statements. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 101, *Compensated Absences*

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

2. CASH AND INVESTMENTS

A summary of cash and investments as of June 30, 2023 is as follows:

Description	Carrying Amount	Fair Value
Government-Wide Statements:		
Cash in county treasury investment pool	$ 79,909,723	$ 77,632,296
Cash in revolving fund	25,000	25,000
Cash in banks	128,883	128,883
Total Government-Wide Cash and Investments	80,063,606	77,786,179
Fiduciary Funds:		
Cash in banks	123,901	123,901
Total Cash and Investments	$ 80,187,507	$ 77,910,080

Cash in Banks and in Revolving Funds

Cash balances in banks and revolving funds are insured up to $250,000 per bank by the Federal Deposit Insurance Corporation ("FDIC"). These accounts are held within various financial institutions. As of June 30, 2023, the bank balance of the District's accounts with banks was $268,409. As of June 30, 2023, the bank balances of the District's accounts were fully insured by FDIC.

Cash in County Treasury

The District is considered to be an involuntary participant in an external investment pool as the District is required to maintain substantially all of its cash with the County Treasurer in accordance with Education Code Section 41001. The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Fair Value Measurements

GASB 72 established a hierarchy of inputs to the valuation techniques above. This hierarchy has three levels:

- Level 1 inputs are quoted prices in active markets for identical assets or liabilities.
- Level 2 inputs are quoted market prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable.
- Level 3 inputs are unobservable inputs, such as a property valuation or an appraisal.

Investments in the San Mateo County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at $1.00 net asset value per share.

Policies and Practices

The District is authorized under California Government Code Section 53635 to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Limitations as they relate to interest rate risk, credit risk, custodial credit risk, and concentration of credit risk are described below:

A. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to the changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains cash with the San Mateo County Investment Pool. The pool has a fair value of approximately $2.44 billion and an amortized book value of $2.51 billion.

B. Credit Risk

Credit risk is the risk of loss due to the failure of the security issuer. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investment with the San Mateo County Investment Pool is governed by the County's general investment policy. The investment with the San Mateo County Investment Pool is rated at least Aa1 by Moody's Investor Service.

C. Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated

under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

D. Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government code. District investments that are greater than 5 percent of total investments are in either an external investment pool or mutual funds and are therefore exempt.

3. ACCOUNTS RECEIVABLE

Accounts receivable consisted of the following as of June 30, 2023:

Description	General Fund	Building Fund	Bond Interest & Redemption Fund	Nonmajor Funds	Total
Unrestricted	$ 229,896	$ -	$ -	$ -	$ 229,896
Federal Government	1,196,116	-	-	230,467	1,426,583
State Government	1,613,107	-	-	198,194	1,811,301
Local and Other Resources	536,627	361,882	37,181	114,941	1,050,631
Total Accounts Receivable	$ 3,575,746	$ 361,882	$ 37,181	$ 543,602	$ 4,518,411

4. CAPITAL ASSETS AND DEPRECIATION

Capital asset activities for the year ended June 30, 2023 were as follows:

Capital Assets	Balance July 01, 2022	Additions	Adjustments & Deletions	Balance June 30, 2023
Land - not depreciable	$ 1,456,448	$ -	$ -	$ 1,456,448
Work-in-progress - not depreciable	20,105,044	2,598,311	-	22,703,355
Site improvements	14,262,522	2,010,016	-	16,272,538
Buildings and improvements	124,980,049	963,537	-	125,943,586
Furniture and equipment	2,313,450	122,595	-	2,436,045
Total capital assets	163,117,513	5,694,459	-	168,811,972
Less accumulated depreciation for:				
Site improvements	4,144,343	728,627	-	4,872,970
Buildings and improvements	32,340,792	3,965,041	-	36,305,833
Furniture and equipment	1,510,948	127,572	-	1,638,520
Total accumulated depreciation	37,996,083	4,821,240	-	42,817,323
Total capital assets - net depreciation	$ 125,121,430	$ 873,219	$ -	$ 125,994,649

Depreciation expense was charged to governmental activities as follows:

Instruction	$ 4,477,120
Instruction library, media and technology	71,083
School site administration	25,108
Home-to-school transportation	182,809
All other general administration	45,244
Plant services	19,876
Total depreciation expense	$ 4,821,240

5. TAX AND REVENUE ANTICIPATIONS NOTES

The District issued $2,045,000 in tax and revenue anticipation notes dated June 22, 2022. The notes matured on June 30, 2023 and yielded 4% interest. The notes were sold to supplement cash flow and were repaid from the General Fund.

6. INTERFUND TRANSACTIONS

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables (Due From/To), as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental funds are netted as part of the reconciliation to the government-wide financial statements.

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended as follows:

Fund	Transfers In	Transfers Out
General Fund	$ -	$ 170,000
Nonmajor Funds	170,000	-
Totals	$ 170,000	$ 170,000

Interfund Receivables/Payables (Due From/Due To)

Interfund receivables and payables consisted of the following as of June 30, 2023:

Fund	Due From	Due To
General Fund	$ 21,672	$ 43,828
Building Fund	29,380	1,201
Nonmajor Funds	14,448	20,471
Totals	$ 65,500	$ 65,500

7. LONG-TERM LIABILITIES

Schedule of Changes in Long-term Liabilities

The following is the schedule of changes in long-term liabilities for the fiscal year ended June 30, 2023:

Long Term Liabilities	Balance July 01, 2022	Additions	Deductions	Balance June 30, 2023	Due Within One Year
General Obligation Bonds	$ 115,675,000	$ 29,385,000	$ 8,605,000	$ 136,455,000	$ 1,840,000
Unamortized Bond Premium	11,363,320	1,040,245	1,109,205	11,294,360	-
Net Pension Liabilities	21,876,530	21,592,531	8,340,497	35,128,564	-
Compensated Absences	623,647	174,316	227,685	570,278	-
Total Long-Term Liabilities	$ 149,538,497	$ 52,192,092	$ 18,282,387	$ 183,448,202	$ 1,840,000

Payments on the general obligation bonds are made from the Bond Interest and Redemption Fund using local revenues. Pension liabilities and compensated absences are paid from the fund under which the employee works.

General Obligation Bonds Payable

On October 25, 2012, the District issued $19,715,860 in Election 2012, Series A GO Bonds. This included principal of $18,000,000, with a premium of $1,715,860. The bonds mature on August 1, 2037. Total debt service for the bonds is $27,843,608. Bond proceeds will be used for improvements and construction at the District's school sites. In August 2017, the District issued 2017 GO Refunding Bonds for the purpose of refunding certain maturities of the outstanding Election 2012 Series A GO Bonds. The remaining balance of $7,305,000 was fully refunded by the 2023 General Obligation Refunding Bonds in FY23.

On January 14, 2015, the District issued $21,067,416 in Election 2012, Series B GO Bonds. This included principal of $20,000,000, with a premium of $1,067,416. The bonds mature on August 1, 2044. Total debt service for the bonds is $35,591,991. Bond proceeds will be used for improvements and construction at the District's school sites.

On January 18, 2017, the District issued $20,571,771 in Election 2012, Series C GO Bonds. This included principal of $20,000,000 with a premium of $571,771. The bonds mature on August 1, 2046. Total debt service for the bonds is $39,133,222. Bond proceeds will be used for improvements and construction at the District's school sites.

On August 31, 2017, the District issued $4,610,000 in 2017 GO Refunding Bonds for the purpose of partially refunding its outstanding obligation under Election 2012, Series A GO Bonds. The proceeds of the 2017 GO Refunding Bonds were used to defease and redeem $4,700,000 principal amount of the District's outstanding Election 2012, Series A GO Bonds. The amounts defeased have been removed from the government-wide financial statement of net position. The District completed the refunding to obtain an economic gain (difference between the present value of the old and the new debt service payments) of $269,940.

On September 25, 2018, the District issued $35,000,000 in 2018 Series A General Obligation Bonds through Measure M for improvements and construction at District's school sites. The bonds were issued at a premium of $2,509,804 and secured by property taxes. Issuance costs of $313,500 were paid with bond proceeds on issuance. The net deposit into the Building Fund was $34,830,000 and $2,366,304 was deposited into the Bond Interest and Redemption Fund to meet the required debt service reserve.

On June 3, 2020, the District issued $40,000,000 in 2018 Series B General Obligation Bonds through Measure M for improvements and construction at District's school sites. The bonds were issued at a premium of $7,423,745 and secured by property taxes. Issuance costs of $305,000 were paid with bond proceeds on issuance. The net deposit into the Building Fund was $39,825,000 and $7,293,745 was deposited into the Bond Interest and Redemption Fund to meet the required debt service reserve.

On April 19, 2023, the District issued $23,000,000 in 2012 Series D General Obligation Bonds through Measure S for improvements and construction at District's school sites. The bonds were issued at a premium of $1,040,245 and secured by property taxes. Issuance costs of $303,027 were paid with bond proceeds on issuance. The net deposit into the Building Fund was $22,696,973 and $1,040,245 was deposited into the Bond Interest and Redemption Fund to meet the required debt service reserve.

On April 19, 2023, the District issued $6,385,000 in 2023 GO Refunding Bonds for the purpose of fully refunding its outstanding obligation under Election 2012, Series A GO Bonds. The proceeds of the 2023 GO Refunding Bonds were used to defease and redeem $7,305,000 principal amount of the District's outstanding Election 2012, Series A GO Bonds. The amounts defeased have been removed from the government-wide financial statement of net position. The District completed the refunding to obtain an economic gain (difference between the present value of the old and the new debt service payments) of $521,664.

The following summarizes the bonds outstanding as of June 30, 2023:

Bond	Issue Date	Maturity Date	Interest Rate	Original Issue	Outstanding July 01, 2022	Issued	Redeemed	Outstanding June 30, 2023
2012A	10/25/12	8/1/37	2-5%	18,000,000	7,920,000	-	7,920,000	-
2012B	1/14/2015	8/1/44	2-5%	20,000,000	17,785,000	-	135,000	17,650,000
2012C	1/18/2017	8/1/46	3.38-5%	20,000,000	19,960,000	-	-	19,960,000
2017	8/31/2017	8/1/28	2-5%	4,610,000	4,505,000	-	20,000	4,485,000
2018A	9/25/2018	8/1/48	3.5-5%	35,000,000	31,485,000	-	530,000	30,955,000
2018B	6/3/2020	8/1/50	4%	40,000,000	34,020,000	-	-	34,020,000
2012D	4/19/2023	8/1/48	2.6-4.1%	23,000,000	-	23,000,000	-	23,000,000
2023	4/19/2023	8/1/37	2.4-3.1%	6,385,000	-	6,385,000	-	6,385,000
Total General Obligation Bonds				$166,995,000	$ 115,675,000	$29,385,000	$ 8,605,000	$136,455,000

As of June 30, 2023, the annual debt service requirements of the general obligation bonds were as follows:

Fiscal Year	Principal	Interest	Total
2024	$ 1,840,000	$ 5,226,568	$ 7,066,568
2025	1,680,000	5,938,175	7,618,175
2026	1,195,000	5,865,725	7,060,725
2027	1,245,000	5,808,150	7,053,150
2028	1,415,000	5,743,750	7,158,750
2029-2033	10,090,000	27,545,300	37,635,300
2034-2038	18,425,000	24,719,859	43,144,859
2039-2043	32,260,000	19,650,603	51,910,603
2044-2048	45,025,000	11,169,550	56,194,550
2049-2053	23,280,000	1,752,500	25,032,500
Total	$ 136,455,000	$ 113,420,180	$ 249,875,180

8. JOINT POWERS AGREEMENTS

The District participates in a joint powers agreement ("JPA") with the San Mateo County Schools Insurance Group ("SMCSIG"). A board consisting of a representative from each member district governs the JPA. The governing board controls the operation of the JPA independent of any influence by the District beyond the District's representation on the governing board. The JPA is independently accountable for its fiscal matters. Budgets are not subject to any approval other than that of the governing board. Member districts share surpluses and deficits proportionately to their participation. The relationship between the District and the JPA is such that the JPA is not a component unit of the District for financial reporting purposes.

The following is a summary of coverage provided by SMCSIG JPA and its most recent financial statement information:

	SMCSIG June 30, 2022
Total Assets and Deferred Outflows	$ 56,553,866
Total Liabilities and Deferred Inflows	27,642,378
Total Net Position	28,911,488
Total Revenues	46,979,490
Total Expenditures	41,585,666

9. COMMITMENTS AND CONTINGENCIES

Litigation

Various claims involving the District are currently outstanding. However, management believes, based on consultation with legal counsel, that the ultimate resolution of these matters will not have a material adverse effect on the District's financial position or results of operations.

Federal and State Allowances, Award, and Grants

The District has received federal and state funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

10. CALPERS PENSION PLAN

General Information about the PERS Pension Plan

Plan Description - All qualified permanent and probationary employees are eligible to participate in the District's CalPERS Employee Pension Plan (the Plan), a cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for the Plan are applied as specified by the Public Employees' Retirement Law. The Plans' provisions and benefits in effect at June 30, 2023, are summarized as follows:

	CalPERS	
	Classic	PEPRA
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 Years	5 Years
Benefit payments	Monthly for Life	Monthly for Life
Retirement age: minimum	50	52
Monthly benefits as a % of eligible compensation	(1)	(1)
Required employee contribution rates	7.420%	7.420%
Required employer contribution rates	25.370%	25.370%

(1) Monthly benefit is a product of benefit factor, years of service, and final compensation

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

For the year ended June 30, 2023, the District's contributions were as follows:

	CalPERS
Contributions - employer	$ 2,210,596

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to PERS

As of June 30, 2023, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability/(Asset)
CalPERS	**$ 17,057,272**

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2022, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The District's proportion of the

net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability for the Plan as of June 30, 2022 and 2023 was as follows:

	CalPERS
Proportion - June 30, 2022	0.04375%
Proportion - June 30, 2023	0.04957%
Change - Increase/(Decrease)	0.00583%

For the year ended June 30, 2023, the District recognized pension expense of $2,778,816 for the Plan.

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	$ 1,261,800	$ -
Differences between Expected and Actual Experience	77,089	424,407
Differences between Projected and Actual Investment Earnings	2,014,000	-
Differences between Employer's Contributions and Proportionate Share of Contributions	21,819	107,046
Change in Employer's Proportion	1,318,205	8,411
Pension Contributions Made Subsequent to Measurement Date	2,210,596	-
Total	$ 6,903,509	$ 539,864

The District reported $2,210,596 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending June 30:	Deferred Outflows/ (Inflows) of Resources
2024	$ 1,097,286
2025	1,042,389
2026	785,309
2027	1,228,066
2028	-
Thereafter	-
Total	$ 4,153,050

Actuarial Assumptions - The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Payroll Growth	2.80%
Projected Salary Increase	(1)
Investment Rate of Return	6.8% (2)
Mortality	(3)

(1) Varies by entry age and service
(2) Net of pension plan investment expenses, including inflation
(3) Derived using CalPERS' membership data for all funds

Discount Rate - The discount rate used to measure the total pension liability was 6.9%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested employer rate plans within the Plan that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested employer rate plans run out of assets. Therefore, the current 6.9% discount rate is adequate and the use of the municipal bond rate calculation is not necessary.

According to Paragraph 30 of GASB 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. For the CalPERS Plan, the 6.9% investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 6.9%. Using this lower discount rate has resulted in a slightly higher total pension liability and net pension liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

In the December 2016 and April 2017 meetings, the Board voted to lower the funding discount rates used for the PERF. In making its decision, the Board reviewed recommendations from CalPERS team members, external pension and investment consultants, and input from employer and employee stakeholder groups. A lowered funding discount rate for the PERF will be phased in over a three-year period beginning July 1, 2018 for public agencies and school districts. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short- term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the Plan's asset classes, expected compound (geometric) returns were calculated over the short-term (first 11 years) and the long-term (60 years) using a

building-block approach. Using the expected nominal returns for both short-term and long- term, the present value of benefits was calculated for the Plan. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class (a)	Assumed Asset Allocation	Long-Term Expected Real Return (1)(2)
Global Equity Cap Weighted	30.00%	4.54%
Global Equity NonCap Weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
Total	100.00%	

(1) An expected inflation of 2.3% used for this period.
(2) Figures are based on the 2021-22 Asset Liability Study.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	CalPERS
1% Decrease	5.90%
Net Pension Liability	$ 24,640,093
Current	6.90%
Net Pension Liability	$ 17,057,272
1% Increase	7.90%
Net Pension Liability	$ 10,790,349

Pension Plan Fiduciary Net Position - Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

11. CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM (STRS) PENSION PLAN

General Information about the STRS Pension Plan

Plan Description - The District contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information.

Benefits Provided - STRS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. The cost-of-living adjustments for the Plan are applied as specified by the retirement Law. The Plan's provisions and benefits in effect at June 30, 2023, are summarized as follows:

	CalSTRS	
	Tier 1	Tier 2
Benefit formula	2% @ 60	2% @ 62
Benefit vesting schedule	5 Years	5 Years
Benefit payments	Monthly for Life	Monthly for Life
Retirement age:	60	62
Monthly benefits as a % of eligible compensation	2%	2%
Required employee contribution rates	10.250%	10.205%
Required employer contribution rates	19.100%	19.100%
Required State contribution rates	10.828%	10.828%

Contributions - As part of the annual valuation process, the Normal Cost rate is determined as the basis for setting the base member contribution rate for the following fiscal year. Generally, the base member contribution rate is one-half of the Normal Cost rate within certain parameters. Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

For the year ended June 30, 2023, the District's contributions were as follows:

	CalSTRS
Employer Contributions	$ 3,360,122
State Contributions	1,451,800
Total	$ 4,811,922

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to STRS

As of June 30, 2023, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability/(Asset)
District	$ 18,071,292
State	9,050,103
Total	**$ 27,121,395**

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2022, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The state contributed 11.87 percent of the members' creditable earnings from the fiscal year ending in the prior calendar year. Also, as a result of AB 1469, the additional state appropriation required to fully fund the benefits in effect as of 1990 by 2046 is specific in subdivision (b) of Education Code Section 22955.1. The increased contributions end as of fiscal year 2045-2046.

The District's proportionate share of the net pension liability for the Plan as of June 30, 2022 and 2023 was as follows:

	CalSTRS
Proportion - June 30, 2022	0.02852%
Proportion - June 30, 2023	0.02601%
Change - Increase/(Decrease)	-0.00252%

For the year ended June 30, 2023, the District recognized pension expense of $2,281,942 for the Plan which included an on-behalf amount of $1,451,800 from the state.

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	$ 896,205	$ -
Differences between Expected and Actual Experience	14,824	1,354,970
Differences between Projected and Actual Investment Earnings	-	883,721
Differences between Employer's Contributions and Proportionate Share of Contributions	25,597	594,394
Change in Employer's Proportion	1,581,899	2,205,710
Pension Contributions Made Subsequent to Measurement Date	3,360,122	-
Total	$ 5,878,647	$ 5,038,795

The District reported $3,360,122 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending June 30:	Deferred Outflows/ (Inflows) of Resources
2024	$ (383,991)
2025	(1,196,452)
2026	(1,557,746)
2027	1,173,969
2028	(198,800)
Thereafter	(357,250)
Total	$ (2,520,270)

Actuarial Assumptions - The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.10%
Inflation	2.75%
Payroll Growth	3.50%
Projected Salary Increase	(1)
Investment Rate of Return	7.10% (2)
Mortality	(3)

(1) 2% simple for DB (annually), maintain 85% purchasing power level for DB. Not applicable for DBS/CBB
(2) Net of investment expense but gross of administrative expenses.
(3) Based on 110% of the MP-2019 Ultimate Projection

Discount Rate - The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB 1469. Projected inflows from investment earnings were calculated using the long term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability. The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return (a) (b)
Global Equity	42.00%	4.75%
Private Equity	13.00%	6.25%
Real Estate	15.00%	3.55%
Inflation Sensitive	6.00%	3.25%
Fixed Income	12.00%	1.25%
Risk Mitigation Strategies	10.00%	1.75%
Liquidity	2.00%	-0.35%
Total	100.00%	

(a) In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.
(a) Real return is net of assumed 2.75% inflation.
(b) 20-year geometric average.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	CalSTRS
1% Decrease	6.10%
Net Pension Liability	$ 30,691,756
Current	7.10%
Net Pension Liability	$ 18,071,292
1% Increase	8.10%
Net Pension Liability	$ 7,592,512

Pension Plan Fiduciary Net Position - Detailed information about each pension plan's fiduciary net position is available in the separately issued STRS financial reports.

REQUIRED SUPPLEMENTARY INFORMATION

CABRILLO UNIFIED SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL (GAAP)
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			Variance with Final Budget Positive - (Negative)
	Original	Final	Actual (GAAP Basis)	
Revenues:				
LCFF sources	$ 34,372,250	$ 34,342,270	$ 34,728,811	$ 386,541
Federal revenues	1,775,141	1,530,741	1,561,293	30,552
Other state	4,376,753	7,423,491	9,093,570	1,670,079
Other local	2,498,763	3,733,889	3,868,298	134,409
Total revenues	43,022,907	47,030,391	49,251,972	2,221,581
Expenditures:				
Certificated salaries	17,027,726	17,639,661	17,639,661	-
Classified salaries	7,133,958	8,225,235	8,225,235	-
Employee benefits	11,390,926	12,153,035	12,153,035	-
Books and supplies	2,503,509	3,098,538	3,098,538	-
Services and other operating expenditures	5,295,723	7,112,200	7,112,200	-
Capital outlay	121,012	122,544	122,544	-
Other outgo	328,448	273,958	273,958	-
Total expenditures	43,801,302	48,625,171	48,625,171	-
Excess (deficiency) of revenues over (under) expenditures	(778,395)	(1,594,780)	626,801	2,221,581
Other financing sources (uses):				
Transfers out	(350,000)	(170,000)	(170,000)	-
Total other financing sources (uses)	(350,000)	(170,000)	(170,000)	-
Change in fund balance	(1,128,395)	(1,764,780)	456,801	2,221,581
Fund balances beginning	5,117,874	5,117,874	5,117,874	-
Fund balances ending	$ 3,989,479	$ 3,353,094	$ 5,574,675	$ 2,221,581

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. Expenditures over budget were covered by fund balance. The basis of budgeting is the same as GAAP.

CABRILLO UNIFIED SCHOOL DISTRICT
SCHEDULE OF PENSION PLAN CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

CalPERS	2015	2016	2017	2018	2019	2020	2021	2022	2023
Contractually Required Contributions	$ 542,031	$ 647,624	$ 760,509	$ 905,457	$ 1,072,486	$ 1,260,202	$ 1,343,866	$ 1,752,726	$ 2,210,596
Contributions in Relation to Contractually Required Contributions	542,031	647,624	760,509	905,457	1,072,486	1,260,202	1,343,866	1,752,726	2,210,596
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered Payroll	**$ 4,604,800**	**$ 5,466,565**	**$ 5,476,015**	**$ 5,829,998**	**$ 5,937,803**	**$ 6,390,153**	**$ 6,504,046**	**$ 7,650,485**	**$ 8,721,766**
Contributions as a % of Covered Payroll	**11.77%**	**11.85%**	**13.89%**	**15.53%**	**18.06%**	**19.72%**	**20.66%**	**22.91%**	**25.35%**

Notes to Schedule:
Valuation Date: June 30, 2021
Assumptions Used: Entry Age Method used for Actuarial Cost Method
Level Percentage of Payroll and Direct Rate Smoothing
3.9 Years Remaining Amortization Period
Inflation Assumed at 2.3%
Investment Rate of Returns set at 7.00%
CalPERS mortality table based on CalPERS' experience and include 15 years of projected ongoing mortality improvement using 90 percent of Scale MP 2016 published by the Society of Actuaries.

Fiscal year 2015 was the first year of implementation, therefore only nine years are shown.
The CalPERS discount rate was increased from 7.5% to 7.65% in the District's fiscal year 2016, to 7.15% in FY18, and then to 6.90% in FY23.
The CalPERS inflation assumption was decreased from 2.75% to 2.50% during the District's fiscal year 2019, and to 2.30% in FY23.
The CalPERS mortality assumptions was adjusted in the District's fiscal year 2019.
In 2019, the amortization period for actuarial gains and losses was shortened from 30 years to 20 years.
This schedule presents information on the District's portion of the net pension liability of CalPERS in compliance with GASB 68.

CalSTRS	2015	2016	2017	2018	2019	2020	2021	2022	2023
Contractually Required Contributions	$ 1,192,438	$ 1,534,386	$ 1,800,800	$ 2,158,869	$ 2,396,832	$ 2,490,591	$ 2,480,499	$ 2,752,112	$ 3,360,122
Contributions in Relation to Contractually Required Contributions	1,192,438	1,534,386	1,800,800	2,158,869	2,396,832	2,490,591	2,480,499	2,752,112	3,360,122
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered Payroll	**$ 13,428,356**	**$ 14,299,963**	**$ 14,314,785**	**$ 14,960,977**	**$ 14,722,555**	**$ 14,564,860**	**$ 15,329,739**	**$ 16,265,437**	**$ 17,754,369**
Contributions as a % of Covered Payroll	**8.88%**	**10.73%**	**12.58%**	**14.43%**	**16.28%**	**17.10%**	**16.18%**	**16.92%**	**18.93%**

Notes to Schedule:
Valuation Date: June 30, 2021
Assumptions Used: Entry Age Method used for Actuarial Cost Method
Level Percentage of Payroll Basis
7 Years Remaining Amortization Period
Inflation Assumed at 2.75%
Investment Rate of Returns set at 7.10%
Mortality tables are based on 110% of the MP-2019 Ultimate Projection Scale table issued by the Society of Actuaries.

Fiscal year 2015 was the first year of implementation, therefore only nine years are shown.
The CalSTRS discount rate was decreased from 7.6% to 7.1% in the District's fiscal year 2017.
The CalSTRS investment rate of return was decreased from 7.6% to 7.1% during the District's fiscal year 2017.
The CalSTRS inflation rate was decreased from 3% to 2.75% during the District's fiscal year 2017.
The CalSTRS wage growth was decreased from 3.75% to 3.5% during the District's fiscal year 2017.
This schedule provides information about the District's required and actual contributions to CalSTRS during the year.

CABRILLO UNIFIED SCHOOL DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

CalPERS	2015	2016	2017	2018	2019	2020	2021	2022	2023
District's Proportion of Net Pension Liability	0.04170%	0.03972%	0.04121%	0.04294%	0.04408%	0.04252%	0.04322%	0.04375%	0.04957%
District's Proportionate Share of Net Pension Liability	$ 4,733,965	$ 5,855,010	$ 8,139,553	$ 10,250,911	$ 11,753,116	$ 12,392,136	$ 13,261,225	$ 8,895,501	$ 17,057,272
District's Covered Payroll	$ 4,379,400	$ 4,604,800	$ 5,466,565	$ 5,476,015	$ 5,829,998	$ 5,937,803	$ 6,390,153	$ 6,492,106	$ 7,650,485
District's Proportionate Share of NPL as a % of Covered Payroll	**108.10%**	**127.15%**	**148.90%**	**187.20%**	**201.60%**	**208.70%**	**207.53%**	**137.02%**	**222.96%**
Plan's Fiduciary Net Position as a % of the TPL	**83.38%**	**79.43%**	**73.90%**	**71.87%**	**70.85%**	**70.05%**	**70.00%**	**80.97%**	**69.76%**

Fiscal year 2015 was the first year of implementation, therefore only nine years are shown.
The CalPERS discount rate was increased from 7.5% to 7.65% in the District's fiscal year 2016, to 7.15% in FY18, and then to 6.90% in FY23.
The CalPERS inflation assumption was decreased from 2.75% to 2.50% during the District's fiscal year 2019, and to 2.30% in FY23.
The CalPERS mortality assumptions was adjusted in the District's fiscal year 2019.
In 2019, the amortization period for actuarial gains and losses was shortened from 30 years to 20 years.

This schedule presents information on the District's portion of the net pension liability of CalPERS in compliance with GASB 68.

CalSTRS	2015	2016	2017	2018	2019	2020	2021	2022	2023
District's Proportion of Net Pension Liability	0.02800%	0.02490%	0.02559%	0.02700%	0.02700%	0.02700%	0.02600%	0.02852%	0.02601%
District's Proportionate Share of Net Pension Liability	$ 16,362,360	$ 16,763,831	$ 20,695,361	$ 24,969,330	$ 24,814,890	$ 24,385,320	$ 25,196,340	$ 12,981,029	$ 18,071,292
State's Proportionate Share of Net Pension Liability Associated with the District	9,880,247	8,866,223	11,781,455	14,771,606	14,207,765	13,303,899	12,988,713	6,531,535	9,050,103
Total	$ 26,242,607	$ 25,630,054	$ 32,476,816	$ 39,740,936	$ 39,022,655	$ 37,689,219	$ 38,185,053	$ 19,512,564	$ 27,121,395
District's Covered Payroll	$ 12,630,436	$ 13,428,356	$ 14,299,963	$ 14,314,785	$ 14,960,977	$ 14,722,555	$ 14,564,860	$ 15,359,127	$ 16,265,437
District's Proportionate Share of NPL as a % of Covered Payroll	**129.55%**	**124.84%**	**144.72%**	**174.43%**	**165.86%**	**165.63%**	**172.99%**	**84.52%**	**111.10%**
Plan's Fiduciary Net Position as a % of the TPL	**76.52%**	**74.02%**	**70.04%**	**69.46%**	**70.99%**	**72.56%**	**71.82%**	**87.21%**	**81.20%**

Fiscal year 2015 was the first year of implementation, therefore only nine years are shown.
The CalSTRS discount rate was decreased from 7.6% to 7.1% in the District's fiscal year 2017.
The CalSTRS investment rate of return was decreased from 7.6% to 7.1% during the District's fiscal year 2017.
The CalSTRS inflation rate was decreased from 3% to 2.75% during the District's fiscal year 2017.
The CalSTRS wage growth was decreased from 3.75% to 3.5% during the District's fiscal year 2017.

This schedule presents information on the District's portion of the net pension liability of CalSTRS in compliance with GASB 68.

SUPPLEMENTARY INFORMATION

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Nonmajor Governmental Funds
Combining Schedules

CABRILLO UNIFIED SCHOOL DISTRICT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2023

	Special Revenue Funds				Capital Projects Fund		
	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	Special Reserve Fund For Capital Outlay Projects	Total Nonmajor Governmental Funds
Assets							
Cash and investments	$ 153,863	$ 19,738	$ 92,431	$ 235	$ 2,185,288	$ 11,238,186	$ 13,689,741
Accounts receivable	24,805	197,059	206,798	2	24,106	90,832	543,602
Prepaid items and inventory	-	-	8,774	-	-	-	8,774
Total Assets	$ 178,668	$ 231,245	$ 308,003	$ 237	$ 2,209,394	$ 11,329,018	$ 14,256,565
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	$ 13,424	$ 23,996	$ 29,606	$ -	$ -	$ 30,251	$ 97,277
Due to other funds	2,429	17,098	944	-	-	-	20,471
Total Liabilities	15,853	212,392	115,739	-	-	30,251	374,235
Fund Balances:							
Nonspendable stores inventories	-	-	8,774	-	-	-	8,774
Restricted for adult education	162,815	-	-	-	-	-	162,815
Restricted for cafeteria programs	-	-	183,490	-	-	-	183,490
Restricted for capital projects	-	-	-	-	2,209,394	11,298,767	13,508,161
Assigned for site repairs	-	-	-	237	-	-	237
Assigned for child development	-	18,853	-	-	-	-	18,853
Total Fund Balances	162,815	18,853	192,264	237	2,209,394	11,298,767	13,882,330
Total Liabilities and Fund Balances	$ 178,668	$ 231,245	$ 308,003	$ 237	$ 2,209,394	$ 11,329,018	$ 14,256,565

CABRILLO UNIFIED SCHOOL DISTRICT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Special Revenue Funds				Capital Projects Fund		
	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	Special Reserve Fund For Capital Outlay Projects	Total Nonmajor Governmental Funds
Revenues:							
Federal revenue	$ 26,820	$ -	$ 525,214	$ -	$ -	$ -	$ 552,034
Other state	382,621	531,720	411,735	-	-	-	1,326,076
Other local	4,679	3,564	136,166	5	332,579	11,871,081	12,348,074
Total revenues	414,120	535,284	1,073,115	5	332,579	11,871,081	14,226,184
Expenditures:							
Current							
Instruction	112,877	146,904	-	-	-	-	259,781
Instruction-related services:							
Supervision of instruction	-	170,068	-	-	-	-	170,068
School site administration	309,276	195,117	-	-	-	-	504,393
Pupil services:							
Food services	-	8,404	1,146,799	-	-	-	1,155,203
General administration:							
All other general administration	-	-	-	-	12,764	-	12,764
Plant services	-	11,227	1,486	-	9,570	-	22,283
Facilities acquisition and construction	-	-	-	-	-	572,314	572,314
Total expenditures	422,153	531,720	1,148,285	-	22,334	572,314	2,696,806
Excess (deficiency) of revenues over (under) expenditures	(8,033)	3,564	(75,170)	5	310,245	11,298,767	11,529,378
Other financing sources (uses):							
Transfers in	-	-	170,000	-	-	-	170,000
Total other financing sources (uses)	-	-	170,000	-	-	-	170,000
Change in fund balances	(8,033)	3,564	94,830	5	310,245	11,298,767	11,699,378
Fund balances beginning	170,848	15,289	97,434	232	1,899,149	-	2,182,952
Fund balances ending	$ 162,815	$ 18,853	$ 192,264	$ 237	$ 2,209,394	$ 11,298,767	$ 13,882,330

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STATE AND FEDERAL AWARD COMPLIANCE SECTION

CABRILLO UNIFIED SCHOOL DISTRICT
ORGANIZATION (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

The Cabrillo Unified School District was established in 1965 and is located in San Mateo County. There were no changes in the boundaries of the District during the current fiscal year. The District has five schools providing kindergarten through twelfth grade education.

Governing Board

Name	Office	Term Expires
Sophia Layne	President	2024
Kimberly Hines	Vice President	2024
Carmen Daniel	Clerk	2026
Lizet Cortes	Member	2026
Mary Beth Alexander	Member	2026

Administration

Sean McPhetridge, Ed.D.
Superintendent

Jesus Contreras
Deputy Superintendent of Business Services

Bianca Forester
Director of Personnel and Pupil Services

CABRILLO UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Second Period Report	Annual Report
Regular ADA:		
Grades TK/K through three	655.08	657.93
Grades four through six	515.74	517.03
Grades seven and eight	355.74	355.95
Grades nine and twelve	976.37	975.25
Regular ADA Totals	2,502.93	2,506.16
Extended year special education:		
Grades TK/K through three	1.49	1.49
Grades four through six	0.88	0.88
Grades seven and eight	0.11	0.11
Grades nine and twelve	1.07	1.07
Special education - nonpublic and nonsectarian:		
Grades TK/K through three	0.89	0.90
Grades four through six	1.19	1.31
Grades nine and twelve	3.70	4.21
Extended year special education - nonpublic and nonsectarian:		
Grades TK/K through three	1.90	1.90
Grades four through six	0.55	0.55
Grades seven and eight	1.90	1.90
Grades nine and twelve	1.93	1.93
ADA Totals	2,518.54	2,522.41

CABRILLO UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME OFFERED
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Grade Level	Minutes Requirements	2023 Actual Minutes	Number of Days Traditional Calendar	Number of Days Multitrack Calendar	Status
Kindergarten	36,000	40,390	180	0	In compliance
Grade 1	50,400	50,900	180	0	In compliance
Grade 2	50,400	50,900	180	0	In compliance
Grade 3	50,400	50,900	180	0	In compliance
Grade 4	54,000	55,420	180	0	In compliance
Grade 5	54,000	55,420	180	0	In compliance
Grade 6	54,000	58,560	180	0	In compliance
Grade 7	54,000	58,560	180	0	In compliance
Grade 8	54,000	58,560	180	0	In compliance
Grade 9	64,800	66,210	180	0	In compliance
Grade 10	64,800	66,210	180	0	In compliance
Grade 11	64,800	66,210	180	0	In compliance
Grade 12	64,800	66,210	180	0	In compliance

School districts and charter schools must maintain their instructional minutes as defined in Education Code Section 46207. This schedule is required of all districts and charter schools, including basic aid districts.

CABRILLO UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	(Budget [1]) 2024	2023	2022	2021
General Fund				
Revenues and other financial sources	$ 46,403,141	$ 49,251,972	$ 43,188,648	$ 43,801,366
Expenditures	47,111,171	48,625,171	46,125,914	40,540,814
Other uses and transfers (out)	200,000	170,000	330,000	235,000
Total outgo	47,311,171	48,795,171	46,455,914	40,775,814
Change in fund balance	$ (908,030)	$ 456,801	$ (3,267,266)	$ 3,025,552
Beginning fund balance restatement:				
GASB 84	-	-	-	137,664
ELO award revision	-	-	(882,533)	-
Ending fund balance	$ 4,666,645	$ 5,574,675	$ 5,117,874	$ 9,267,673
Available reserves [2]	$ 95,444	$ 1,387,922	$ 1,387,922	$ 6,691,359
Designated for economic uncertainty	$ 95,444	$ 1,387,922	$ 1,387,922	$ -
Unassigned fund balance	$ -	$ -	$ -	$ 6,691,359
Available reserves as a percentage of total outgo	0%	3%	3%	16%
Total long-term liabilities	$ 181,608,202	$ 183,448,202	$ 149,538,497	$ 168,934,399
Average daily attendance (ADA) at P-2	2,690	2,519	2,592	2,961

ADA has decreased by 442 since 2021. The district anticipates an increase of 171 ADA in 2023/24.

The general fund balance has decreased by $3,692,998 since 2021. For a district this size, the state recommends available reserves of at least 3% of total general fund expenditures, transfers out, other uses (total outgo).

The district operated at a surplus in two of the past three years. Total long-term debt has increased by $14,513,803 over the past three years.

[1] Budget numbers are based on the first adopted budget of the fiscal year 2023/24.

[2] Available reserves consists of all unassigned fund balances in the general fund, which includes the reserve for economic uncertainties.

CABRILLO UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

PROGRAM NAME	Assistance Listing		Pass Through Number	Program Expenditures
U. S. DEPARTMENT OF AGRICULTURE				
Passed Through California Department of Education				
Child Nutrition Cluster				
National School Lunch Program	10.555		13391	$ 253,978
School Breakfast Program	10.553		13391	109,923
Child Nutrition: Supply Chain Assistance (SCA) Funds	10.553		15655	10,521
TOTAL U.S. DEPARTMENT OF AGRICULTURE				374,422
U. S. DEPARTMENT OF EDUCATION				
Passed Through California Department of Education				
Special Education Cluster				
Special Education: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	84.027	(1)	10115	15,223
Special Education: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services	84.027	(1)	10119	50,403
Special Ed: IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	84.173	(1)	13430	16,367
Special Ed: IDEA Part B, Sec 619, Preschool Grants Early Intervening Services	84.173	(1)	10131	2,217
Special Ed: IDEA Mental Health Average Daily Attendance (ADA) Allocation, Part B, Sec 611	84.027	(1)	15197	30,948
Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	84.173	(1)	13431	123
Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611	84.027	(1)	13379	676,273
Total Special Education Cluster				791,554
Title I, Part C				
NCLB: Title I, Part C, Migrant Ed (Regular and Summer Program)	84.011		14326	111,464
NCLB: Title I, Migrant Education Summer Program	84.011		10005	25,455
Total Title I, Part C				136,919
Adult Education				
Adult Education: Adult Basic Education & ELA (Section 231)	84.002A		14508	15,405
Adult Education: Adult Secondary Education (Section 231)	84.002		13978	4,511
Adult Education: English Literacy & Civics Education	84.002		14750	6,905
Total Adult Education				26,821
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	84.010		14329	60,116
Department of Rehab: Workability II, Transition Partnership	84.126		10006	21,646
Carl D. Perkins Career and Technical Education: Secondary, Section 131	84.048		14894	16,311
ESEA (ESSA): Title II, Part A, Teacher Quality Local Grants	84.367		14341	3,079
NCLB: Title III, English Learner Student Program	84.365		14346	117,365
ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants	84.424		15396	10,850
Education Stabilization Fund (ESF) Subprograms:				
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D		15547	30
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425C		10155	7,957
Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	84.425C		15618	221,330
Expanded Learning Opportunities (ELO) Grant GEER II	84.425D		15619	50,797
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	84.425D		15621	123,338
Total Education Stabilization Fund (ESF) Subprograms				403,452
TOTAL U. S. DEPARTMENT OF EDUCATION				1,588,113
TOTAL FEDERAL PROGRAMS				$ 1,962,535

(1) Audited as major program

CABRILLO UNIFIED SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT (SACS)
WITH AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	General Fund	Building Fund	Bond Interest and Redemption Fund	Other Nonmajor Governmental Funds
June 30, 2023 Annual Financial and Budget Report (SACS) Fund Balances	$ 5,391,881	$ 52,566,358	$ 5,941,631	$ 14,065,124
Adjustments & Reclassifications:				
Special Reserve Fund for Other Than Capital Outlay:				
Cash with County Treasury	73,978	-	-	(73,978)
Accounts receivable	588	-	-	(588)
Student Activity Special Revenue Fund				
Cash with County Treasury	128,883	-	-	(128,883)
Accounts payable	(20,655)	-	-	20,655
June 30, 2023 Audited Financial Statements Fund Balances	$ 5,574,675	$ 52,566,358	$ 5,941,631	$ 13,882,330

1. PURPOSE OF SCHEDULES

A. Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes in the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments in state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

B. Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day and Longer Instructional Year. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206.

C. Schedule of Financial Trends and Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

D. Schedule of Expenditures of Federal Awards

Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Regulations, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) requires a disclosure of the financial activities of all federally funded programs. This schedule was prepared to comply with Uniform Guidance requirements.

E. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds reported on the SACS report to the audited financial statements.

2. RESULTS OF RECONCILIATIONS OF EXPENDITURES PER SCHEDULE OF GRANT ACTIVITY WITH THE DISTRICT'S ACCOUNTING SYSTEM

There were no material unreconciled differences between the District's records and the Schedule of Federal Grant Activity as shown on the Schedule of Expenditures of Federal Awards.

3. BASIS OF PRESENTATION - SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Regulations, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The District has elected not to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

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OTHER INDEPENDENT AUDITOR'S REPORTS

Chavan and Associates, llp
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Board of Trustees
Cabrillo Unified School District
Half Moon Bay, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Cabrillo Unified School District (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 10, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those

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provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matter that is required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C & A LLP

December 10, 2023
Morgan Hill, California

Chavan and Associates, llp
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH UNIFORM GUIDANCE

The Honorable Board of Trustees
Cabrillo Unified School District
Half Moon Bay, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Cabrillo Unified School District's (the District) compliance with the types of compliance requirements described in *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major federal programs

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Cabrillo Unified School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal programs. Our audit does not provide a legal determination of Cabrillo Unified School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Cabrillo Unified School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Cabrillo Unified School District's compliance with the requirements of each major federal programs.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Cabrillo Unified School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Cabrillo Unified School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Cabrillo Unified School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

C & A LLP

December 10, 2023
Morgan Hill, California

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INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

The Honorable Board of Trustees
Cabrillo Unified School District
Half Moon Bay, California

Report of State Compliance

Opinion

We have audited the Cabrillo Unified School District (the District)'s compliance with the types of compliance requirements described in the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, that could have a direct and material effect on each of the District's state programs identified below for the year ended June 30, 2023.

In our opinion, Cabrillo Unified School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on State Programs for the fiscal year ended June 30, 2023.

Basis for Opinion on State Compliance Requirements

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting (Audit Guide)*, published by the Education Audit Appeals Panel. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Cabrillo Unified School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the state programs identified in the *Audit Guide*. Our audit does not provide a legal determination of Cabrillo Unified School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's state programs.

Auditor's Responsibilities for the Audit of State Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Cabrillo Unified School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *Audit Guide* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Cabrillo Unified School District's compliance with the requirements of applicable state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;

- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the 2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over compliance. Accordingly, we express no such opinion; and

- Select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

2022-23 K-12 Audit Guide Procedures	Procedures Performed
Local Education Agencies Other than Charter Schools:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No
Continuation Education	No
Instructional Time	Yes

2022-23 K-12 Audit Guide Procedures	Procedures Performed
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	N/A
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	N/A
Middle or Early College High Schools	N/A
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	N/A
Comprehensive School Safety Plan	Yes
District of Choice	N/A
Home to School Transportation Reimbursement	Yes
Independent Study Certification for ADA Loss Mitigation	Yes
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Yes
After School Education and Safety Program:	
General Requirements	Yes
After School	Yes
Before School	N/A
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	N/A
Immunization	N/A
Educator Effectiveness	Yes
Expanded Learning Opportunities	Yes
Career Technical Education Incentive Grant	N/A
Transitional Kindergarten	Yes
Charter Schools:	
Attendance	N/A
Mode of Instruction	N/A
Nonclassroom-Based Instruction/Independent Study for Charter Schools	N/A
Determination of Funding for Nonclassroom-Based Instruction	N/A
Annual Instructional Minutes - Classroom Based	N/A
Charter School Facility Grant Program	N/A

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting.* Accordingly, this report is not suitable for any other purpose.

C & A LLP

December 10, 2023
Morgan Hill, California

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FINDINGS AND RECOMMENDATIONS

CABRILLO UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	**Unmodified**
Internal control over financial reporting:	
Material weaknesses?	____ Yes __x__ No
Significant deficiencies identified not considered to be material weaknesses?	____ Yes __x__ None Reported
Non-compliance material to financial statements noted?	____ Yes __x__ No

Federal Awards

Internal control over major programs:	
Material weaknesses?	____ Yes __x__ No
Significant deficiencies identified not considered to be material weaknesses?	____ Yes __x__ None Reported
Type of auditor's report issued on compliance over major programs	**Unmodified**
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)	____ Yes __x__ No

Identification of Major Programs:

Assisstance Listing	Name of Federal Program
84.027, 84.173	SPECIAL EDUCATION CLUSTER (IDEA)

Dollar threshold used to distinguish between type A and type B programs:	$ 750,000
Auditee qualified as low risk auditee?	__x__ Yes ____ No

State Awards

Internal control over state programs:	
Material weaknesses?	____ Yes __x__ No
Significant deficiencies identified not considered to be material weaknesses?	____ Yes __x__ None Reported
Type of auditor's report issued on compliance over state programs:	**Unmodified**

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - State Award Findings and Questioned Costs

None

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - State Award Findings and Questioned Costs

None

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: January 18, 2024
TO: Members of the Governing Board
FROM: J Jesús Contreras, Ed.D., Deputy Superintendent of Business Services
Jennifer Marsh, Fiscal Director
CATEGORY: Presentation
ITEM TITLE: Cabrillo Unified School District Fiscal Update and San Mateo County Office of Education Fiscal Oversight

BACKGROUND INFORMATION

After filing its 2022-23 first and second interim financial reports as qualified, Cabrillo Unified School District (CUSD) was required to be closely monitored by the San Mateo County Office of Education (SMCOE). SMCOE issued a letter of Lack of Ongoing Concern that required CUSD to assess its deficit spending and implement measures in alignment with the Fiscal Crisis and Management Assistance Team Report (FCMAT).

SMCOE is monitoring that CUSD continues to identify reductions and savings for the current year (2023-24) and two out-years (2024-25 and 2025-26). SMCOE is also monitoring the staffing of CUSD schools to address the declining enrollment, and this data is to be analyzed and considered for the 2024-25 and 2025-26 school years.

CUSD will continue to agendize this standing monthly fiscal update item to the Governing Board as required. SMCOE staff will continue supporting CUSD staff in implementing measures that will ensure fiscal solvency.

FISCAL ANALYSIS

The impact of the implementation of the reductions and fiscal planning will improve the status of the General Fund.

RECOMMENDATION

Receive and comment on the CUSD Fiscal Update as presented.

CABRILLO UNIFIED SCHOOL DISTRICT

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Cabrillo Unified School District
Fiscal Update

J Jesús Contreras, Ed.D., Deputy Superintendent of Business Services

Jennifer Marsh, Fiscal Director

Governing Board Meeting

January 18, 2024

SMCOE Fiscal Solvency Monitoring

- Acting in its fiscal oversight role, San Mateo County Office of Education (SMCOE) continues to closely monitor CUSD's fiscal recovery steps.
- The Fiscal Crisis and Management Assistance (FCMAT) Fiscal Health Risk Analysis (FHRA) reported to the CUSD Governing Board on October 12, 2023, and this report continues to guide CUSD's fiscal recovery journey.

CUSD Steps Toward Fiscal Health

- CUSD will continue focusing on areas that were identified by the FCMAT report as areas for improvement.
- CUSD continues to engage in activities that will address multiple domains of CUSD Fiscal Health:

  - Internal Controls
  - Deficit Spending
  - Position Control

CUSD Steps Toward Fiscal Health (Cont.)

- CUSD continues identifying and focusing on opportunities for savings and reductions in the 2024-25 and 2025-26 fiscal years that will be incorporated into the *CUSD Fiscal Stabilization Plan*.
- CUSD administrators continue to work on staffing optimization for the 2024-25 school year.
- CUSD administrators are also now working on staffing projections for 2025-26 commensurate with declining enrollment.

CUSD Steps Toward Fiscal Health (Cont.)

- CBO and Business Department staff continue to meet with the Budget Advisory Committee (BAC) to brainstorm how to improve the efficiency of our expenditures.
- CUSD will continue implementing its multiyear *Fiscal Stabilization Plan (2023-24, 2024-25, and 2025-26).*
- As required, CUSD will continue to have a standing Fiscal Update item at every regularly scheduled Governing Board meeting.

Questions?

Thank you!

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: January 18, 2024
TO: Members of the Governing Board
FROM: J Jesús Contreras, Ed.D., Deputy Superintendent of Business Services
Stephanie Modena, Nutrition Services Coordinator
CATEGORY: Presentation
ITEM TITLE: Nutrition Services Department Updates

BACKGROUND INFORMATION

The Cabrillo Unified School District (CUSD) Nutrition Services Department is committed to providing good nourishment and education for all our children. CUSD is committed to dedicating the necessary resources to provide access to nutritious meals to all our children so that they may grow, develop, learn, and thrive. Our Nutrition Services Coordinator will present the goals, operation, and ongoing initiatives to ensure both good nourishment and access for all children. The presentation will discuss the proposed future initiatives to ensure access to nutritious food in the post-pandemic era. This planning now includes the adaptation and integration of Half Moon Bay High School facilities to serve as central kitchens for food service production and delivery.

FISCAL ANALYSIS

To meet our children's access and nutrition goals, there has been a need to partially subsidize the operation of the CUSD Nutrition Services Department via annual contributions.

RECOMMENDATION

Receive the CUSD Nutrition Services Updates presentation.

CABRILLO UNIFIED SCHOOL DISTRICT

Every Student, Every Day!

Food Service Updates

2023-24 School Year

Stephanie Modena, Nutrition Services Coordinator

Governing Board Meeting

January 18, 2024

Summer 2023 Updates

This summer we held summer school programs at Hatch and Cunha. At each site our students were offered a free Breakfast and/or Lunch per day under the Summer Food Service Program.



K-8 Lunch Vendor

The Lunch Master has agreed to continue to serve our school community again for the 2023-24 school year as our current vendor for K-8 school meals.



California Universal Meal Program
-Assembly Bill 130

We will still have Free Breakfast and Free Lunch for each student this school year 2023-24.

California was the first state to pass this through the legislature, but many others are now following.

Adult meals are not free, and they cost $3.00 for Breakfast and $5.00 for Lunch.



Meals Apps Do More for Schools

More than a Meal

The free/reduced priced meal program has many benefits!

School Funding
Increased funding to support students

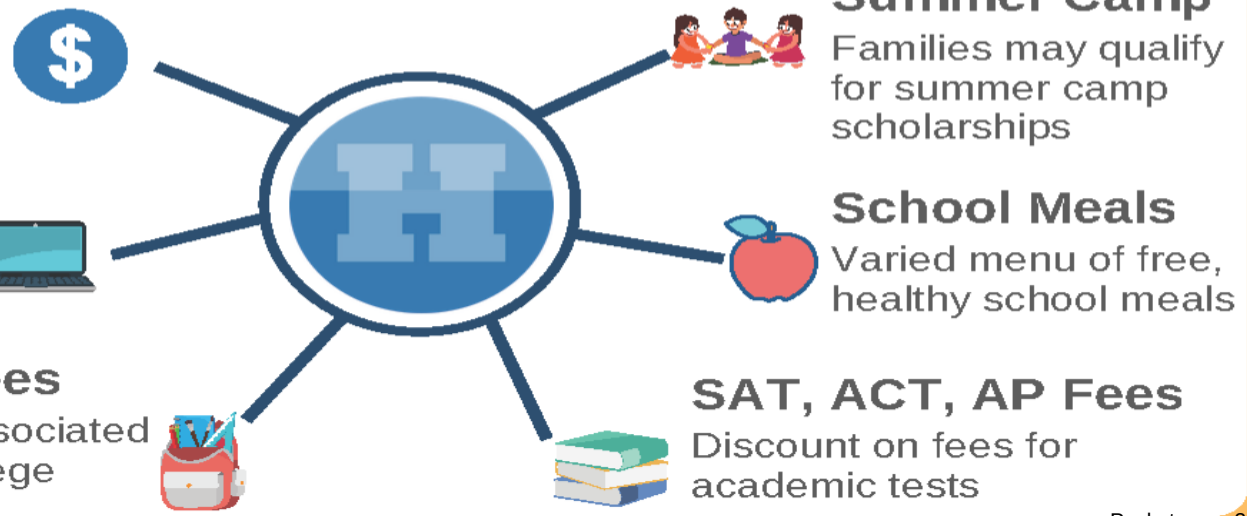
Summer Camp
Families may qualify for summer camp scholarships

Internet Access
Discount on home internet costs

School Meals
Varied menu of free, healthy school meals

College App Fees
Discount on fees associated with applying to college

SAT, ACT, AP Fees
Discount on fees for academic tests



Applications

- Applications can be found online at https://www.myschoolapps.com/
- Parents need to apply each school year. You can re-apply for benefits if your income changes anytime during the school year.
- Even though with Universal Free meals everyone is eligible (regardless of income eligibility), it is still very important that all families fill out our Free/Reduced application.
- Cal Pads reports shows students who are eligible through Cal Fresh, CalWORKs, and Medi-Cal.
- Student status is kept confidential.

Free & Reduced Information Eligibility Guidelines

INCOME ELIGIBILITY GUIDELINES

Effective from July 1, 2023 to June 30, 2024

HOUSEHOLD SIZE	FEDERAL POVERTY GUIDELINES	REDUCED PRICE MEALS - 185 %					FREE MEALS - 130 %				
	ANNUAL	ANNUAL	MONTHLY	TWICE PER MONTH	EVERY TWO WEEKS	WEEKLY	ANNUAL	MONTHLY	TWICE PER MONTH	EVERY TWO WEEKS	WE
48 CONTIGUOUS STATES, DISTRICT OF COLUMBIA, GUAM, AND TERRITORIES											
1	14,580	26,973	2,248	1,124	1,038	519	18,954	1,580	790	729	
2	19,720	36,482	3,041	1,521	1,404	702	25,636	2,137	1,069	986	
3	24,860	45,991	3,833	1,917	1,769	885	32,318	2,694	1,347	1,243	
4	30,000	55,500	4,625	2,313	2,135	1,068	39,000	3,250	1,625	1,500	
5	35,140	65,009	5,418	2,709	2,501	1,251	45,682	3,807	1,904	1,757	
6	40,280	74,518	6,210	3,105	2,867	1,434	52,364	4,364	2,182	2,014	
7	45,420	84,027	7,003	3,502	3,232	1,616	59,046	4,921	2,461	2,271	
8	50,560	93,536	7,795	3,898	3,598	1,799	65,728	5,478	2,739	2,528	
For each add'l family member, add	5,140	9,509	793	397	366	183	6,682	557	279	257	

Ex. A household of 4 with an income of $39,000 or less will be eligible for free meals and a family of 4 with an income of $55,500 or less will be eligible for reduced meals.

Some funding that CUSD has applied for and has been awarded for the Food Service Department include the following below:

- Kitchen and Infrastructure funds (KIT Funds)
- Supply Chain funds (SCA Funds)
- Equipment Assistance Grant (EAG Funds)

What is a Reimbursable Meal?

- A reimbursable breakfast consists of 2 ounce grain serving and must contain a portion of fruit and/or a milk.
- A reimbursable lunch consists of meat/meat alternative, a grain, and also must contain a fruit and/or vegetable and a milk.
- Some photos of a reimbursable meals looks like:







Factors That Affect Our Program

- Field trips where lunches from home are encouraged
- Class parties or PTO functions
- Open campus lunch at the high school
- Students missing days or leaving early
- Increase in food costs
- Increase in supplies cost
- Increased costs in repairs to equipment

2023-24 Department Goals

- Central Kitchen planning is ongoing.
- We aim to reduce our “food miles” through conscientious effort to increase use of local products instead of relying on outside vendors.
- Creating recipes using student-run teams and tastings.
- Hosting student-run taste tests of new foods items.
- Increasing our Free/Reduced Meal per-site percentage.
- Capturing more students to participate with school meals.

Developing a Central Kitchen

We have begun working with architects for the development and design plan for our vision of a central kitchen which would be located at Half Moon Bay High School.

We plan to use our grant funds to procure equipment for the central kitchen site.

Our goal of the central kitchen is to provide healthy, well-balanced meals for all guests, while ensuring the highest standards of food safety and quality.

Having a central kitchen for CUSD will help us to:

- Improve meal consistency and quality that we can provide to the whole district, rolled out in phases over time as capacity is created to do so.
- Increase food production and decrease reliance on non-local vendors.
- Reduce food waste through bulk production as well as reduce our plastic waste.
- Build more opportunities for partnership with local Coastside producers.

Acknowledgments

- CUSD “Lunch Ladies” (Food Service Staff) who lovingly do their jobs each day, smiling and greeting students by name
- Administrators and staff at the sites who support the meal programs
- Staff at the District Office who help in many different ways
- Maintenance and custodial staff who help us keep equipment in working order and who also help us clean our kitchens
- CUSD School Board members for their support of feeding the students of the district
- Students who make it all worth while and who give us memories to last a lifetime.



Questions?

Stephanie Modena- Food Service Coordinator

650-240-3249

Paolis@cabrillo.k12.ca.us

"We can't make kids smarter, but with improved nutrition and physical activity, we can put a better student in the chair."

Thank you!

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Sophia Layne

MEMORANDUM

MEETING DATE: January 18, 2024
TO: Members of the Governing Board
FROM: J Jesús Contreras, Ed.D., Deputy Superintendent of Business Services
CATEGORY: Presentation
ITEM TITLE: Hatch Elementary Security Fencing and Family Engagement Update

BACKGROUND INFORMATION

The Division of the State Architect (DSA) has finally approved the Hatch Elementary School security fencing along with the other projects at the Early Learning Center located in the back of the Hatch Elementary campus. Along with the Hatch campus fencing, two other portables will come online to serve as classrooms and to provide a family engagement center. The projects are currently going through the bidding process, and we expect to propose Board approval at the February 2024 Board meeting.

FISCAL ANALYSIS

The Hatch security fencing and the installation, alignment, and portables will be financed through grants and will be supplemented with Bond funds.

RECOMMENDATION

Receive information presentation and comment.

CABRILLO UNIFIED SCHOOL DISTRICT

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Hatch Projects Update: Security Fencing & Family Engagement Center

J Jesús Contreras, Ed.D., Deputy Superintendent of Business Services

January 18, 2024

Governing Board Meeting

Hatch Elementary Projects Update:

- Security Fencing:

- Early Learning Center:

  > Installation of portable to house Family Engagement Center

  > Realignment of former Los Listos portable building

- Expected completion date – Spring 2024

Hatch Elementary Security Fencing Timeline

Design Documents Approved by DSA- December 2023

Drawings Issued to Bid- January 5

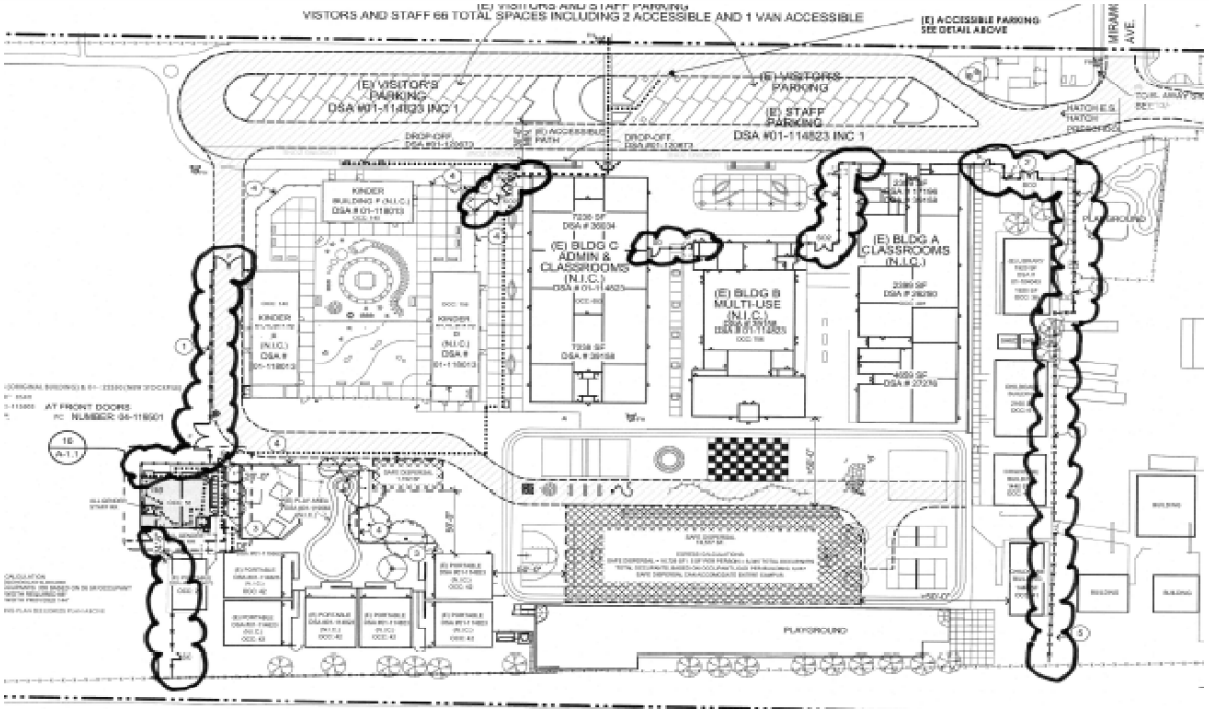
Site Walks with Contractors- January 3, 10

Contractor Bid Period- January 10-24 Bids Due January 24th

> Board Approval February 15

> Construction February 19- April 24th

Security Fencing Site Plan



Questions?

Thank you!

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MEMORANDUM

MEETING DATE: January 18, 2024
TO: Members of the Governing Board
FROM: J Jesús Contreras, Ed.D., Deputy Superintendent of Business Services
CATEGORY: Presentation
ITEM TITLE: El Granada Elementary School Modernization Update

BACKGROUND INFORMATION

At its December 14, 2023, Board meeting, staff presented to the Board the architectural design discussions related to the El Granada Elementary parking lot lighting and studies underway for the El Granada compactor and waste management facilities. Staff will present updated information related to location and design of the trash enclosures in alignment with the County of San Mateo's feedback related to the Coastal Development Permit (CDP).

FISCAL ANALYSIS

El Granada Modernization will be covered with CUSD Bond funds and will not affect the CUSD General Fund.

RECOMMENDATION

Receive updates related to the El Granada Modernization and CDP.

CABRILLO UNIFIED SCHOOL DISTRICT

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El Granada Modernization: Update

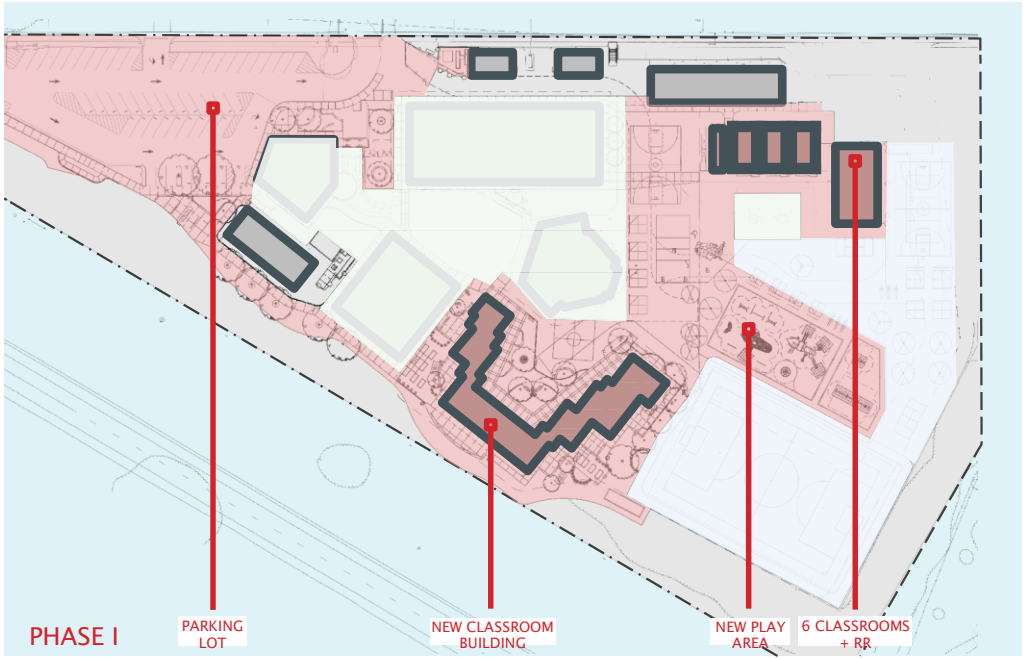
J Jesús Contreras, Ed.D., Deputy Superintendent of Business Services

Governing Board Meeting

January 18, 2024

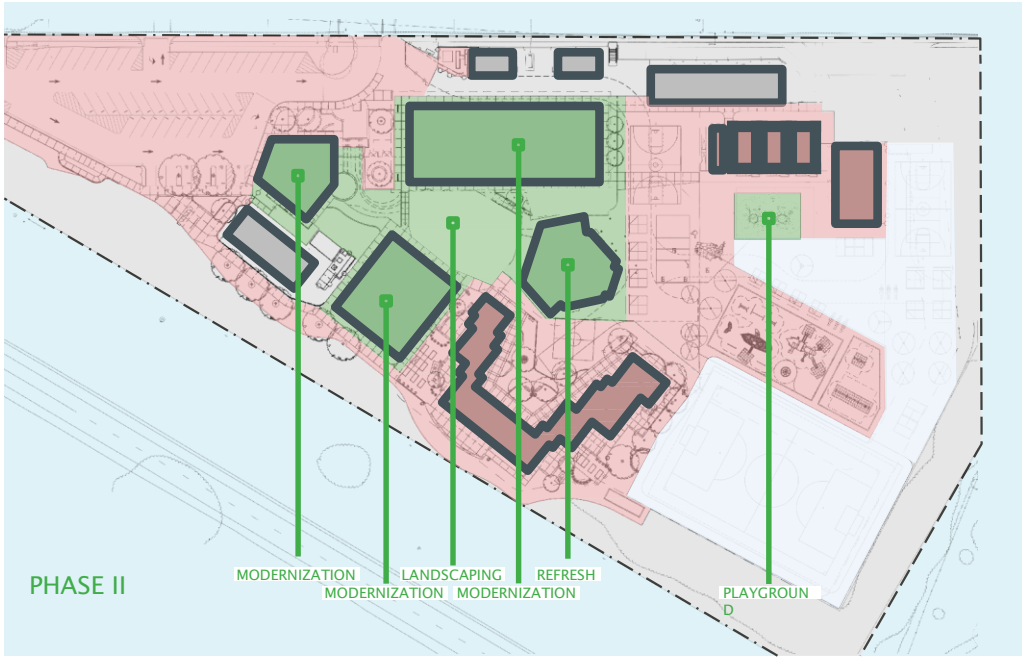
CAMPUS SITE PLAN - PHASE I

EL GRANADA ELEMENTARY SCHOOL | PHASES I, II & FUTURE



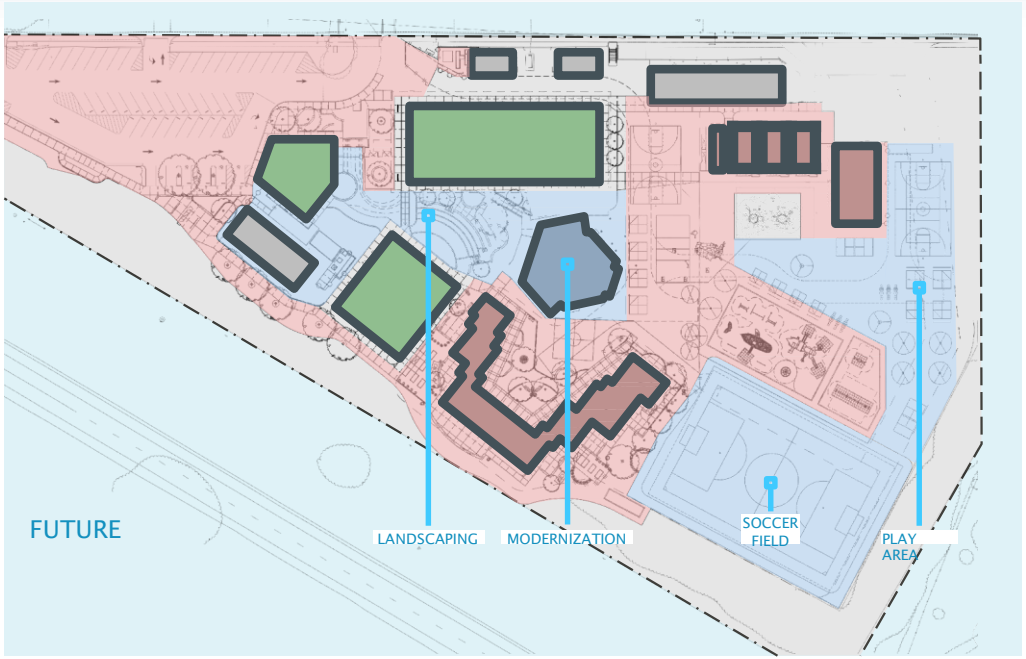
CAMPUS SITE PLAN - PHASE II

EL GRANADA ELEMENTARY SCHOOL | PHASES I, II & FUTURE



CAMPUS SITE PLAN - FUTURE

EL GRANADA ELEMENTARY SCHOOL | PHASES I, II & FUTURE



El Granada CDP Project Update

- County Onsite Consultation – December 28, 2023
- Quatrocchi Kwok Architects (QKA) is modifying design in response to County feedback.
- Coastal Development Permit (CDP) – **In Process**
  - County has routed CUSD project for review and approval to all other pertinent agencies: Coastal Commission, MidCoast Commission, Geotech, Drainage, Dept of Public Works, Sewer, Water, and Fire.

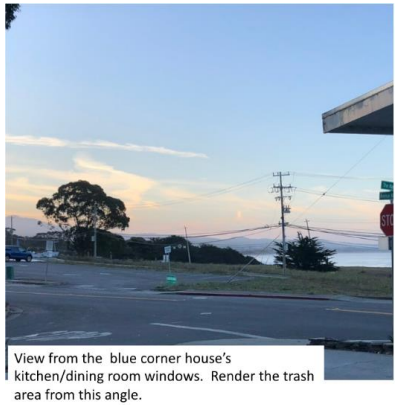
El Granada Elementary School
TRASH ENCLOSURE
LOCATION AND DESIGN

December 14, 2023

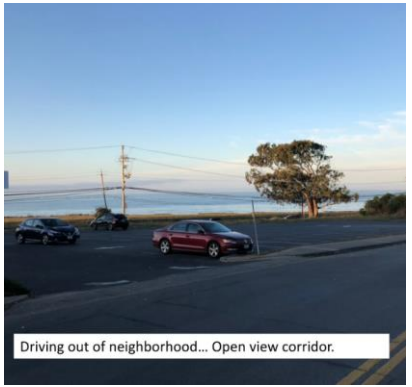
QUATTROCCHI KWOK ARCHITECTS



View 1



View 2



View 3



Slide 1: suggestion

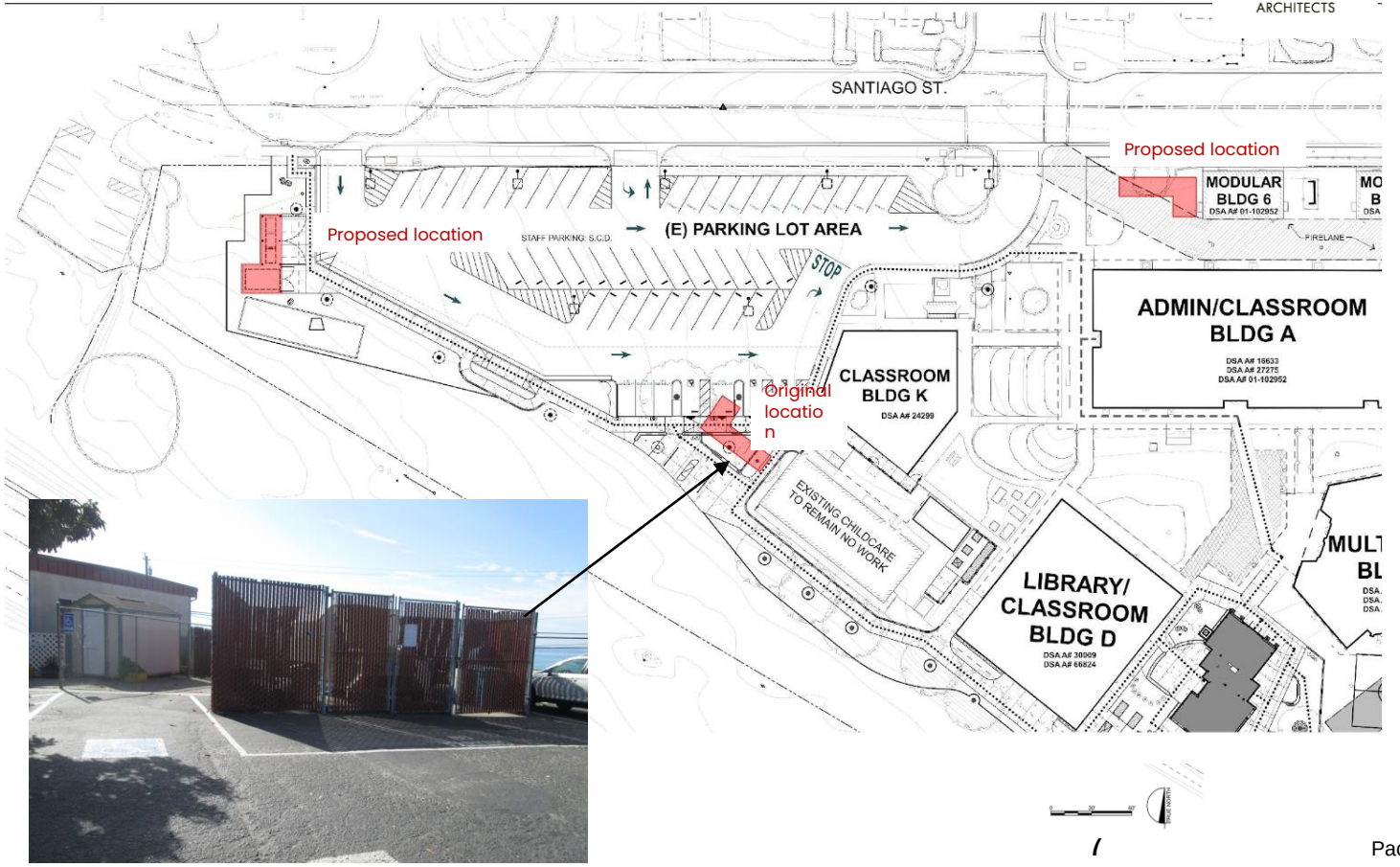


Slide 2: Area of concern

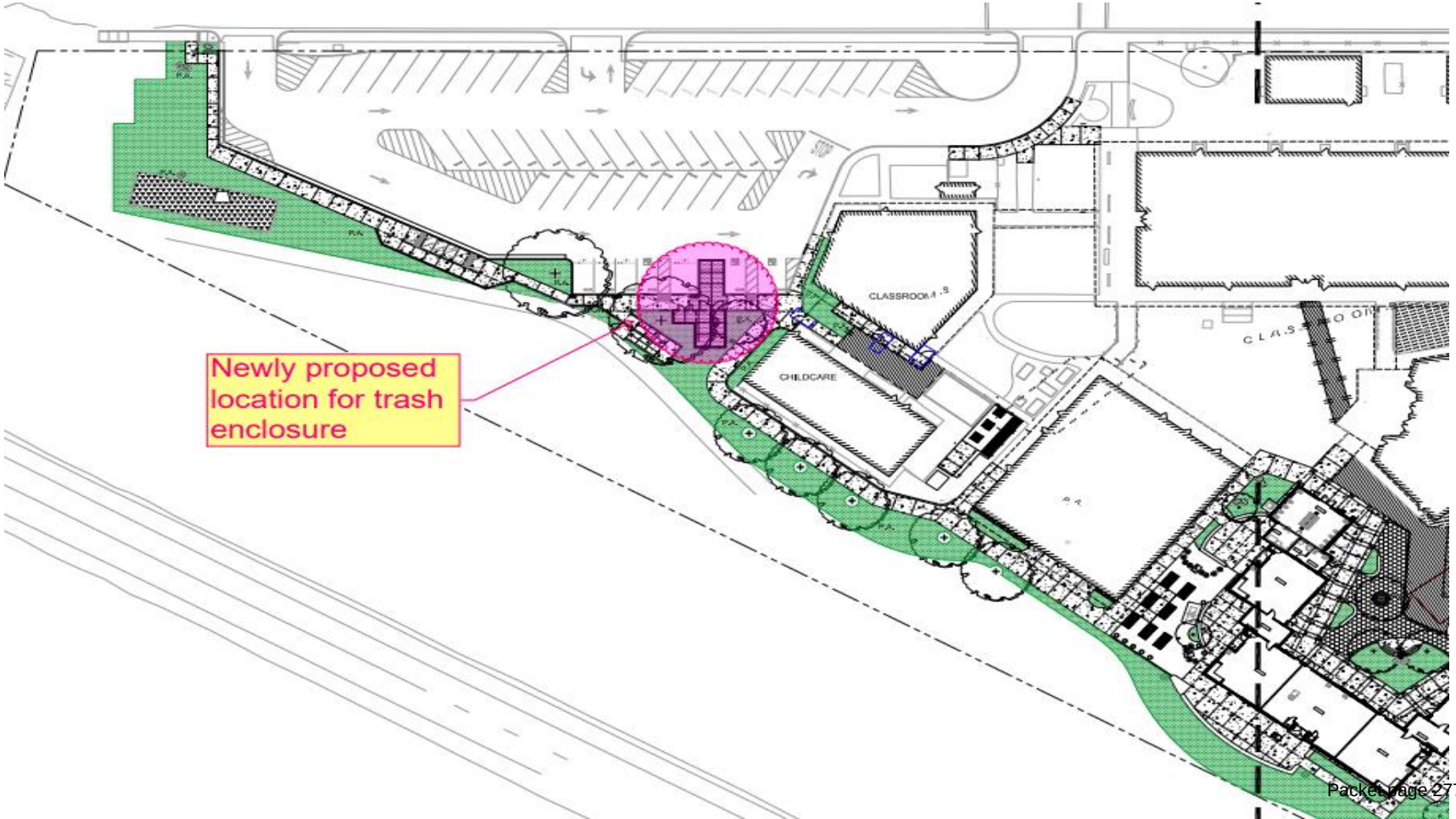
The trash enclosure has been moved so that the site lines to the bay will be minimally impacted.

1) Proposed location next to Modular Bldg 6 is not recommended
2) Original location of trash enclosure is not recommended due to parking accessibility requirements and losing additional spaces.

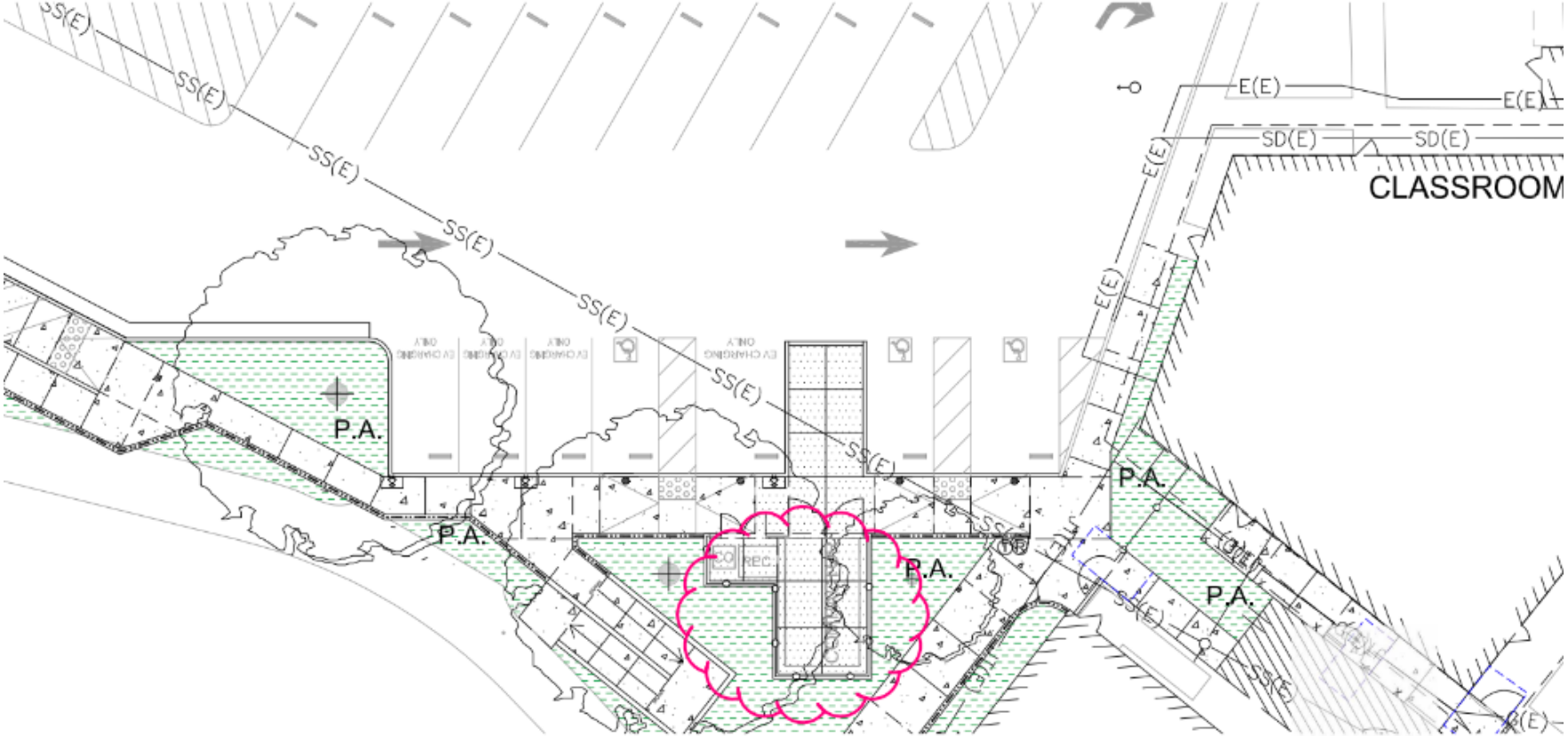
QUATTROCCHI KWOK ARCHITECTS



Newly Proposed Location Under Study for Submission to the Division of the State Architect (DSA)



Detail of Newly Proposed Location Under Study



CUSD Bond Program Legal Authority

- Governing Board: Approves Project Designs and Cost
- 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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Sophia Layne

MEMORANDUM

MEETING DATE: January 18, 2024
TO: Members of the Governing Board
FROM: J Jesús Contreras, Ed.D., Deputy Superintendent of Business Services
CATEGORY: Action
ITEM TITLE: Adoption of Resolution 02-2024 for the Provisions of Governmental Accounting Standards Board (GASB) No. 96

BACKGROUND INFORMATION

This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines an SBITA; (2) establishes that an SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of an SBITA; and (4) requires note disclosures regarding an SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases,* as amended.

An SBITA is defined as a contract that conveys control of the right to use another party's (an SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

All government agencies that use SBITAs are required to adopt a resolution to align their practices to the provisions of GASB 96.

FISCAL ANALYSIS

Adoption of this resolution does not affect the General Fund.

RECOMMENDATION

Staff recommends approval of resolution as submitted.

RESOLUTION NO. 02-2024
BEFORE THE GOVERNING BOARD
OF THE CABRILLO UNIFIED SCHOOL DISTRICT
SAN MATEO COUNTY, CALIFORNIA

SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (GASB 96)

WHEREAS, the Governing Board of the Cabrillo Unified School District must adopt guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end-users; and

WHEREAS, the Governmental Accounting Standards Board (GASB) has issued Statement No. 96, Subscription-Based Information Technology Arrangements (GASB 96), which provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments); and

WHEREAS, the Cabrillo Unified School District has entered into one or more SBITAs; and

WHEREAS, the Cabrillo Unified School District is required to adopt the provisions of GASB 96;

NOW, THEREFORE, BE IT RESOLVED that the Cabrillo Unified School District hereby adopts the provisions of GASB 96 for the accounting and financial reporting of its SBITAs from contracts that meet or exceed $50,000.

PASSED AND ADOPTED by the Governing Board of the Cabrillo Unified School District on the 18th day of January 2024 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:

_____
Kimberly Hines
President of the Governing Board
Cabrillo Unified School District

Attest by:

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