## Regular Governing Board Meeting

# CABRILLO UNIFIED SCHOOL DISTRICT

Published on February 14, 2025, at 11:56 a.m. | Revised on February 14, 2025, at 1:40 p.m.

**Date and Time**
Thursday, February 27, 2025, at 6:00 PM

**Location**
Cunha Intermediate School Library Room, 600 Church Street, Half Moon Bay, California 94019

**Broadcast Live** on PacificCoast.TV

**Recordings** will be made accessible to the public on the days following the meeting on YouTube at: https://www.youtube.com/playlist?list=PLFUunuheJ0ZVRqCNQQy7IC-5fv3KEKlPr.

**Spanish Translation:** https://drive.google.com/file/d/1wxNUFodfqPg8_OX2U0bwPIsHL0H7CdFe/view

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Documents provided to a majority of the Governing Board regarding any open session item on the agenda will be available for public inspection at the District Office, located at 498 Kelly Avenue, Half Moon Bay, California, during regular business hours. These documents are also accessible on the District’s website at cabrillo.k12.ca.us.

**PUBLIC COMMENTS GUIDELINES**

Members of the public are encouraged to participate in Board meetings and share their views on agenda items or matters within the Board’s jurisdiction. Public comments can be provided in two ways:

**Submission of Written Comments in Advance**: Written comments can be submitted using the Google Public Comments form at cusd.info/comments. Comments are accepted from the posting of the agenda until **3:00 p.m. on the day of the meeting**. Comments should not exceed 300 words. While longer

comments may not be shared publicly during the meeting, all comments received by the deadline will be made available to Board members and included in the meeting minutes.

**Provision of In-Person Comments During the Meeting**: To address the Board during the meeting, members of the public must submit a “Request to Address the Board” slip to the Administrative Assistant to the Superintendent **before the agenda item is introduced**. Slips are available on the handout table. When recognized by the Board President, speakers should proceed to the podium and keep their comments brief.

The Board limits total public input to **20 minutes per item**. The Board President may adjust time limits as necessary to accommodate diverse viewpoints. In exceptional cases requiring extended public input, the Board President, with Board consent, may adjust the time allotted per speaker or for overall public input. Members of the public with similar viewpoints may be asked to designate representatives to speak on their behalf. The Administrative Assistant will monitor time and notify speakers when 30 seconds remain and when time is up.

- **Nonagenda and Consent Items** may be addressed under "Public Comments on Nonagenda or Consent Items."
- **Agenda Items** may be addressed after the staff presentation.
- **Closed Session Items** may be addressed under "Public Comments on Closed Session Topics."

**IMPORTANT BOARD PROTOCOLS REGARDING PUBLIC COMMENTS**

The CUSD Governing Board does not act upon nonagendized matters except under limited circumstances as permitted by law. Matters raised during public comments will be referred to staff for further examination and action where appropriate.

Page

## 1. OPENING ITEMS

a. Call Public Session to Order

b. Roll Call / Quorum

c. Pledge of Allegiance

d. Approval of the Agenda

## 2. SPOTLIGHT THE COASTSIDE WAY!

a. Celebrating Our Success

1. **Community Engagement**
   Recognition of Half Moon Bay High School Community Volunteers Yasmin East-Bratt, Dan Alger, Mose East-Bratt, and Samiha East-Bratt
2. **Half Moon Bay High School**
   Recognition of Half Moon Bay High School Staff and Agriscience Students

b. Half Moon Bay High School Presentation (Presentation) 8 - 44

**Supporting Documents/Attachments:**
Half Moon Bay High School Slide Presentation 02.27.2025.pdf

c. Student Board Members Report

1. Half Moon Bay High School Student Board Member
2. Pilarcitos High School Student Board Member

## 3. GENERAL BUSINESS

a. Next Steps for Measure K Bond Election Certification and Implementation (Presentation) 45 - 86

**Supporting Documents/Attachments:**
Debt Management Strategy DS&C Presentation.pdf
Agenda Item Summary.pdf
Resolution Certifying the Election Results.pdf
Agenda Item Summary.pdf

Resolution Authorizing the Issuance of Series A Bond Funds.pdf

b. Approval of Independent Audit Report for Year Ending June 30, 2024 (Action) 87 - 185

**Supporting Documents/Attachments:**
2023-24 CUSD Audited Financials C&ALLP_Revised_250214.pdf

c. Cabrillo Unified School District Immigration Support Plan (Presentation) 186 - 199

**Supporting Documents/Attachments:**
Immigrant Support Plan Overview Slide Presentation 02.27.25.pdf

d. 2024-25 LCAP Mid-Year Monitoring Report and Key Performance Indicators Update (Presentation) 200 - 220

**Supporting Documents/Attachments:**
LCAP Mid Year 2024-25 Slide Presentation 02.27.2025.pdf

e. Adoption of Resolution 03-2025 and 04-2025, Certificated Employee Reduction in Force (Action) 221 - 225

**Supporting Documents/Attachments:**
Resolution 03-2025 PKS Certificated.pdf
Resolution 04-2025 Tie-Breaking Criteria.pdf

f. Adoption of Resolution 05-2025, Classified Employee Reduction in Force (Action) 226 - 228

**Supporting Documents/Attachments:**
Resolution 05-2025 Authorizing the Reduction of Classified Services.pdf

g. Approval of Resolution No. 07-2025 Transferring Funds from Fund 40 to Fund 17 (Action) 229 - 232

**Supporting Document/Attachments:**
Resolution No 7-2025 Transferring and Designation Fund 40 Monies

h. Approval of Agreement with Leadership Associates for a Targeted Superintendent Search (Action) 233 - 236

**Supporting Documents/Attachments:**
Leadership Associates Superintendent Targeted Search Proposal 2025_Redacted.pdf

i. Selection of CSBA Delegates Assembly on Ballot for San Mateo County Sub-region 5-B (Action) 237 - 251

**Supporting Documents/Attachments:**
CSBA Delegate Assembly Ballot Material 2025.pdf

## 4. COMMUNICATIONS

a. Public Comments on Nonagenda or Consent Items

b. Employee Organizations Report

1. Cabrillo Unified Teachers Association (CUTA) Representatives
2. California School Employee Association (CSEA) Representatives

## 5. CONSENT AGENDA

Items listed under the Consent Agenda are of a routine nature and are not anticipated for Board discussion. The Superintendent recommends their approval. If any Board member requests the removal of an item from the consent agenda, it shall be taken off and individually considered as a regular agenda item. The Consent Agenda requires a motion, a second, and approval by a roll call vote. Each item approved by the Governing Board on the Consent Agenda is considered in full and adopted as recommended.

a. Adoption of Proclamation Endorsing March 2025 as Women's History Month 252 - 254

**Supporting Documents/Attachments:**
Proclamation Women's History Month 2025.pdf

b. Approval of Certificated Personnel Report 255 - 256

c. Approval of Classified Personnel Report 257

d. Enrollment Report 258 - 259

**Supporting Documents/Attachments:**
2024-25 Enrollment Report Period 6

e. Acknowledgment of Receipt Classified School Employees Association, Chapter #485 (CSEA) Initial Proposals for Successor Negotiations — 260 - 262

**Supporting Documents/Attachments:**
CSEA Reopener Negotiations.pdf

f. Approval of Donations to Cabrillo Unified School District — 263 - 264

**Supporting Documents/Attachments:**
Summary Site Donations 02.27.2025

g. Approval of Warrant Register Report Processed — 265 - 282

**Supporting Documents/Attachments:**
010125-013125 Warrant Register

h. Approval of MOU with Mavericks Swimming Association for Swimming Pool Facility Use — 283 - 289

**Supporting Documents/Attachments:**
CUSD & Mavericks  Swimming Pool Use Agreement 2025-30

i. Approval of Governing Board Meetings Minutes — 290 - 313

**Supporting Documents/Attachments:**
2024-12-02 Special Board Meeting Minutes DRAFT.pdf
2024-12-12 Regular Board Meeting Minutes DRAFT.pd
2024-12-17 Organizational Board Meeting Minutes DRAFT.pdf
2024-12-19 Special Board Meeting Minutes DRAFT.pdf
Regular Meeting Jan 23 2025 - Minutes.pdf

j. Approval of Half Moon Bay High School Future Farmers of America to Gridley, California, February 28-March 1, 2025 — 314

## 6. GOVERNING BOARD REPORTS

a. Board Members

b. Superintendent

## 7. CLOSED SESSION

a. Identification of Closed Session Topics of Discussion (Please refer to the list of items identified in Agenda Section 7c, below.)

b. Public Comments on Closed Session Items

c. Adjourn to Closed Session

1. **PUBLIC EMPLOYMENT (Government Code § 54957 (b)(1))**
   Title: Deputy Superintendent, Educational Services

2. **PUBLIC EMPLOYMENT (Government Code § 54957(b)(1))**
   Title: Associate Superintendent, Human Resources & Student Services

d. Adjourn Closed Session and Reconvene Open Session

e. Report Action Taken in Closed Session

## 8. CLOSING ITEMS

a. Adjournment

# CABRILLO UNIFIED SCHOOL DISTRICT

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

**INTERIM SUPERINTENDENT**
Dr. Ramon Miramontes

**GOVERNING BOARD**
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine


# MEMORANDUM

**MEETING DATE:** February 27, 2025
**TO:** Members of the Governing Board
**FROM:** Dr. Leticia Bhatia, 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 associated with the presentation of this item.

## RECOMMENDATION

This item is presented for information only.

***Prepared by:*** *Josefina Infanzon*

CABRILLO UNIFIED SCHOOL DISTRICT

*A place where all children dream and achieve!*

# Half Moon Bay High School

Half Moon Bay High School
Governing Board Meeting
February 27, 2025

# AGENDA

I. Vision, Mission, Student Learning Outcomes
II. General Academic Profile
III. Other Initiatives
IV. Demographic Data
V. Social Emotional, Dual Enrollment, Real Life Learning, & CTE Programs
VI. Athletics
VII. SPSA Goals
VIII. Assessment Data
IX. Appreciation

# HMBHS: Vision & Mission

**Vision:** Half Moon Bay High will provide a thorough and varied education for all of our students, so that they value diversity, civic participation, and future educational and employment opportunities.

**Mission:** Half Moon Bay High School is committed to maintaining an atmosphere in which students develop the desire to learn by collaboratively working with parents, staff, and the community. We provide a comprehensive education for all of our students to value community participation and prepare them for the challenges of adult life. Students will develop critical thinking, interpersonal communication, and perseverance with the goal of cultivating participation, engagement, and success in a rapidly changing world.

# HMBHS: Student Learner Outcomes

**PRIDE**

1. **Perseverance**:
   - Strive for a mindset that pursues college and career readiness and displays resilience when faced with personal growth challenges.
2. **Respect**:
   - Show kindness and consideration for people, personal property, and facilities.
3. **Inclusivity**:
   - Contribute to creating a welcoming environment where all people feel valued, supported, and engaged. Foster mutual respect for diverse perspectives, cultures, and individual differences within the school community.
4. **Discipline:**
   - Cultivate and grow executive functioning and organizational skills.
5. **Engagement**:
   - Encourage people to connect meaningfully with others and contribute positively to their communities.

# General Academic Profile

- 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 and site-wide, comprehensive literacy improvement
- Teach college and career readiness standards and Integrated ELD Standards in all content areas

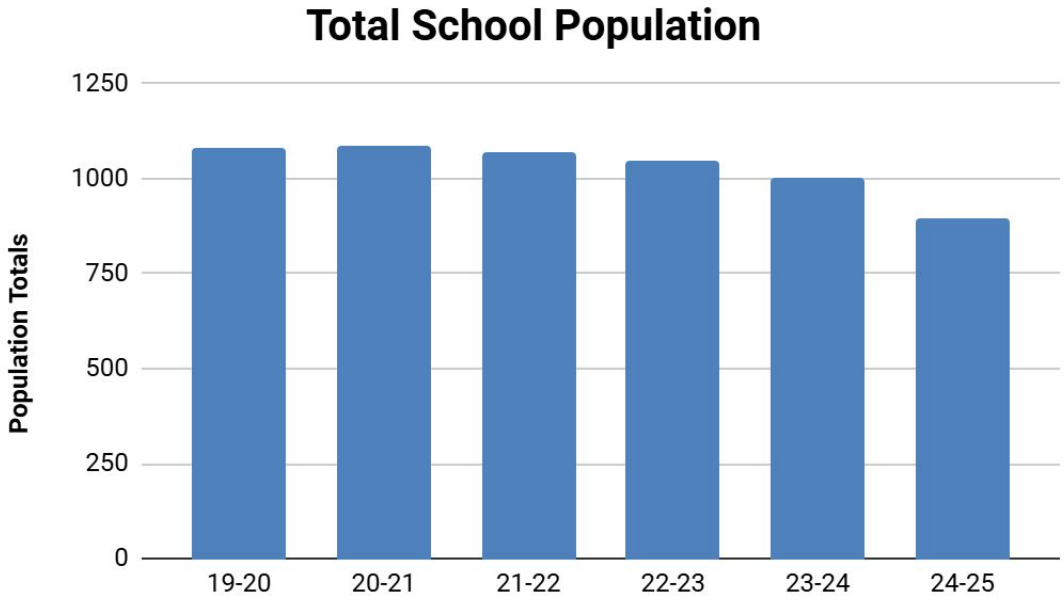
# General Academic Profile

- Provide a broad program of study, including 19 Advanced Placement and Honors courses
- Offer Career Technical Education (CTE) pathways
- Provide dual enrollment opportunities
- Offer a four-year AVID program
- Provide Academic Personal Learning Plans
- Continue to build our our Real Life Learning program

# Continued Initiatives from 2023-2024

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

# HMBHS: Enrollment Data



# HMBHS: Demographic Data

| Ethnicity Enrollment by percent | | | | | | |
|---|---|---|---|---|---|---|
| Ethnicity | 19-20 | 20-21 | 21-22 | 22-23 | 23-24 | 24-25 |
| Hispanic | 51.85% | 53.46% | 50.84% | 51.15% | 49.90% | 46.59% |
| White | 41.04% | 41.94% | 41.96% | 40.54% | 41.14% | 40.67% |
| Asian | 2.96% | 2.95% | 2.43% | 2.29% | 2.59% | 6.03% |
| Black | 0.37% | 0.37% | 0.37% | 0.57% | 0.60% | 0.78% |
| Multiple | 4.81% | 5.62% | 5.23% | 5.93% | 5.28% | 5.36% |

# HMBHS: Demographic Data

| Gender Data by Numbers and Percentage | | | | |
|---|---|---|---|---|
| **Grade** | **Male** | **Female** | **Non-Binary** | |
| 9 | 109 | 109 | | |
| 10 | 97 | 105 | 1 | |
| 11 | 114 | 124 | 2 | |
| 12 | 111 | 117 | 1 | |
| TOTAL | 431 | 455 | 4 | 890 |
| | 48.42 % | 51.12% | 0.04% | |

# HMBHS: Graduation Data

| School Year | Total Senior Class | Total Graduates | Percentage |
|---|---|---|---|
| 2021-2022 | 253 | 242 | 96% |
| 2022-2023 | 252 | 241 | 96% |
| 2023-2024 | 261 | 258 | 98% |

**Note:** Graduation percentage is based on summer school completion. 92% is what is reported at the CDE Dashboard for the 2023-2024 year.

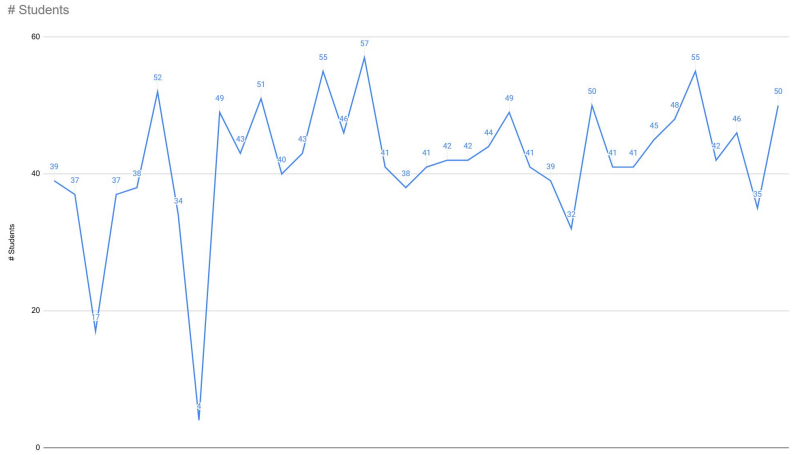
# Attendance Data

**HMBHS Daily Attendance Summary**

**STUDENTS WHO MISSED AT LEAST ONE PERIOD**

| Total Days |
|---|
| 88 |

| 9th Avg | 10th Avg | 11th Avg | 12th Avg | Total Avg | ASA |
|---|---|---|---|---|---|
| 4.25% | 6.37% | 5.06% | 5.19% | 5.21% | 46 |






CUSD CABRILLO UNIFIED SCHOOL DISTRICT
A place where all children dream and achieve!

# CAASPP Testing Data: ELA

| CAASPP ELA 11th Graders | | | | | | | |
|---|---|---|---|---|---|---|---|
| Year | ELA Met or Exceeded Standard | Hispanic | White | Asian | Mixed | SWD | SED |
| 2019-2020 | NO DATA DUE TO COVID | | | | | | |
| 2020-2021 | | | | | | | |
| 2021-2022 | 53.67% | 36.28% | 71.11% | 50.00% | 90.00% | 5.00% | 5.00% |
| 2022-2023 | 41.33% | 20.00% | 67.35% | 80.00% | 0.00% | 5.56% | 23.15% |
| 2023-2024 | 47.73% | 23.00% | 73.73% | 0.00% | 50.00% | 9.09% | 18.42% |
| 2024-2025 | Data will be available Summer 2025 | | | | | | |

# CAASPP Testing Data: Math

| CAASPP Math 11th Graders | | | | | | | |
|---|---|---|---|---|---|---|---|
| Year | ELA Met or Exceeded Standard | Hispanic | White | Asian | Mixed | SWD | SED |
| 2019-2020 | NO DATA DUE TO COVID | | | | | | |
| 2020-2021 | | | | | | | |
| 2021-2022 | 27.70% | 17.39% | 40.97% | 50.00% | 40.00% | 0.00% | 0.00% |
| 2022-2023 | 27.31% | 9.30% | 46.32% | 100.00% | 0.00% | 5.88% | 12.27% |
| 2023-2024 | 30.66% | 9.00% | 48.98% | 0.00% | 42.85% | 0.00% | 9.86% |
| 2024-2025 | Data will be available Summer 2025 | | | | | | |

# CAASPP Testing Data: Science

| CAASPP Science 11th Graders | | | | | | | |
|---|---|---|---|---|---|---|---|
| Year | ELA Met or Exceeded Standard | Hispanic | White | Asian | Mixed | SWD | SED |
| 2019-2020 | NO DATA DUE TO COVID | | | | | | |
| 2020-2021 | | | | | | | |
| 2021-2022 | 39.63% | 23.59% | 58.70% | 0.00% | 50.00% | 12.50% | 22.82% |
| 2022-2023 | 20.84% | 11.01% | 31.11% | 0.00% | 36.36% | 0.00% | 6.98% |
| 2023-2024 | 27.14% | 9.28% | 43.75% | 0.00% | 42.86% | 0.00% | 0.00% |
| 2024-2025 | Data will be available Summer 2025 | | | | | | |

# CAASPP Testing Data: Spanish

| CAASPP Science 11th Graders | | | | | | | |
|---|---|---|---|---|---|---|---|
| Year | ELA Met or Exceeded Standard | Hispanic | White | Asian | Mixed | SWD | SED |
| 2019-2020 | NO DATA DUE TO COVID | | | | | | |
| 2020-2021 | | | | | | | |
| 2021-2022 | 39.63% | 23.59% | 58.70% | 0.00% | 50.00% | 12.50% | 22.82% |
| 2022-2023 | 20.84% | 11.01% | 31.11% | 0.00% | 36.36% | 0.00% | 6.98% |
| 2023-2024 | 27.14% | 9.28% | 43.75% | 0.00% | 42.86% | 0.00% | 0.00% |
| 2024-2025 | Data will be available Summer 2025 | | | | | | |

# Advanced Placement

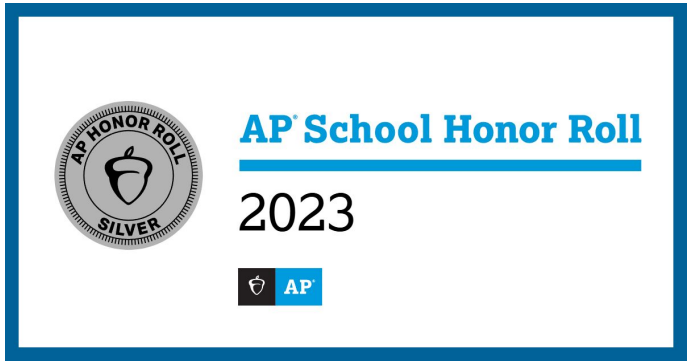
- ADVANCED PLACEMENT (AP)
  - College-level course
  - Taught by an HMBHS teacher, AP certified
  - C or higher in the class = grade bump
  - Earn college course credit by earning a 3 or higher on the AP Exam
  - 38 AP Exams available for HMBHS students

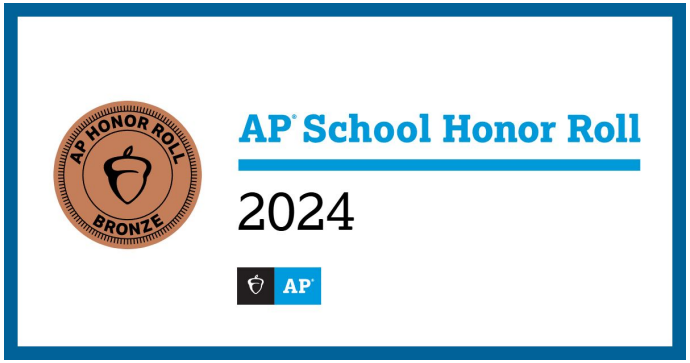
# Advanced Placement Course Offerings

17 distinct courses offered at HMBHS:

- Art 2D, 3D, Drawing
- Biology
- Calculus AB
- Computer Science Principles
- Computer Science A
- English Language (11th)
- English Literature (12th)
- Environmental Science
- French Language
- Psychology
- Spanish Language
- Statistics
- US Government (12th)
- US History (11th)
- World History (10th)

# College Board Awards



# College Board Awards



# Social Emotional Learning and Climate

- Social Emotional Personal Learning Plans
- Wellness Center - Safe Space
- Alternatives to suspension
- Post-suspension counseling
- Restorative justice/practices

# CCAPP and Dual Enrollment at HMBHS

- College and Career Access Pathway with SMCCD
  - Career Planning and Life Exploration
  - College and Academic Success
  - Broadcasting Communications and Arts
  - CTE Work Experience (Fall 2025)

# CTE Pathways

- Agriscience
- Building and Construction Trades
    - Green Internship Pilot
- Digital Art and Illustration
- Broadcasting & Communication Arts
- Floral Design (2025-2026)
- Welding and Materials Joining (2025-2026)

# CTE Students In Action





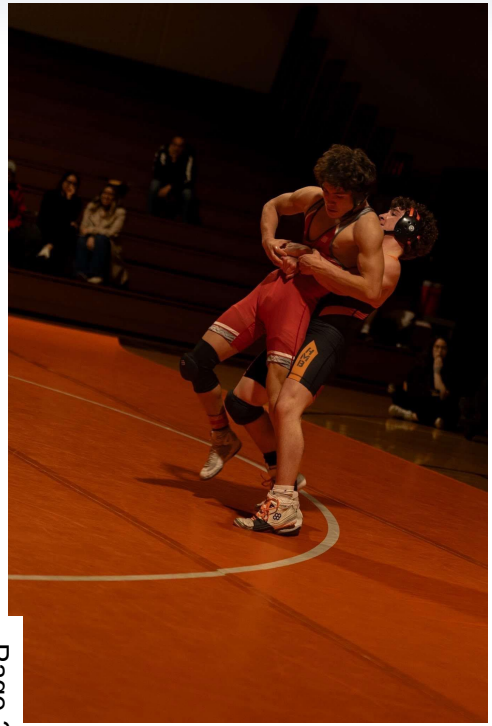


# Student Athlete Data

We continue to grow our student participation with athletics. We had 437 student athletes compete during 2023-2024 year. The ratio between genders is almost equivalent.

- Interscholastic athletics participants (9-12, UG High School Age) including participation with one or more sport:
  - **Number of Male Participants on Interscholastic Athletics Sports Teams** 338
  - **Number of Female Participants on Interscholastic Athletics Sports Teams** 318
  - **Number of Non-binary Participants on Interscholastic Athletics Sports Teams** 1

# Athletics Photographs





# Athletics Photographs





# SPSA 2023-2024 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 2023-2024 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.

# Recognition of Educational Partners

- 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

# HMBHS Modernization

- QKA - Quattrocchi Kwok Architects representatives, CUSD and HMBHS Leadership met a couple of weeks ago.
- An introductory timeline has been roughed out with the hope of getting all the necessary information from stakeholders by the end of the 2025 academic year so that the master plan

# Student & Staff Photographs





# Student & Staff Photographs





# Student & Staff Photographs






# Student & Staff Photographs








# Questions?

*Thank you!*

# CABRILLO UNIFIED SCHOOL DISTRICT

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**INTERIM SUPERINTENDENT**
Dr. Ramon Miramontes

**GOVERNING BOARD**
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine


# MEMORANDUM

**MEETING DATE:** February 27, 2025
**TO:** Members of the Governing Board
**FROM:** Jennifer Marsh, Chief Business Officer
**CATEGORY:** Information/Presentation
**ITEM TITLE:** Next Steps for Measure K Bond Election Certification and Implementation

## BACKGROUND INFORMATION

On November 5, 2024, voters within the Cabrillo Unified School District (CUSD) approved Bond Measure K, authorizing the District to issue up to $153.4 million in General Obligation (GO) Bonds to fund critical facility improvements. The measure passed with 70.63% voter approval, surpassing the 55% threshold required under Proposition 39.

To initiate the implementation of Measure K, the District will follow a structured financing timeline. Dale Scott will present the timeline for the issuance of the Series A Bond funds. The Governing Board will be able to discuss the draft resolutions and the next steps for the bond issuance in order to approve these items at the March 20th meeting.

On March 20, 2025, the Board will be asked to take formal action to approve the certification and issuance of the first series of bonds, totaling $15 million. Once the funds become available, they will be utilized for facility improvement projects in accordance with the Facilities Master Plan.

This structured approach ensures that the District meets all regulatory requirements while aligning Measure K funding with strategic facility upgrades.

## REPORT/PROPOSAL

Dale Scott & Company Presentation
Agenda Item Summary & Resolution Certifying the Election Results
Agenda Item Summary & Resolution Authorizing the Issuance of Series A Bond Funds

## FISCAL ANALYSIS

There is no budget implication for the District. The costs of issuance for the Series A Bonds will be paid from proceeds of the Series A Bonds, and no such costs will be paid from the general fund. Principal of and interest on the Series A Bonds is paid from the levy of ad valorem taxes collected by the County of San Mateo from taxpayers in the District.

## RECOMMENDATION

Staff recommends that the Board review the information provided and approve the resolution certifying the election and the issuance of Series A Bond at our upcoming March 20th meeting.

***Prepared by:*** *Holly Lynne*

FEBRUARY 27, 2025

# Thinking forward for schools and communities.



DS&C

## CABRILLO UNIFIED SCHOOL DISTRICT

## DEBT MANAGEMENT STRATEGY

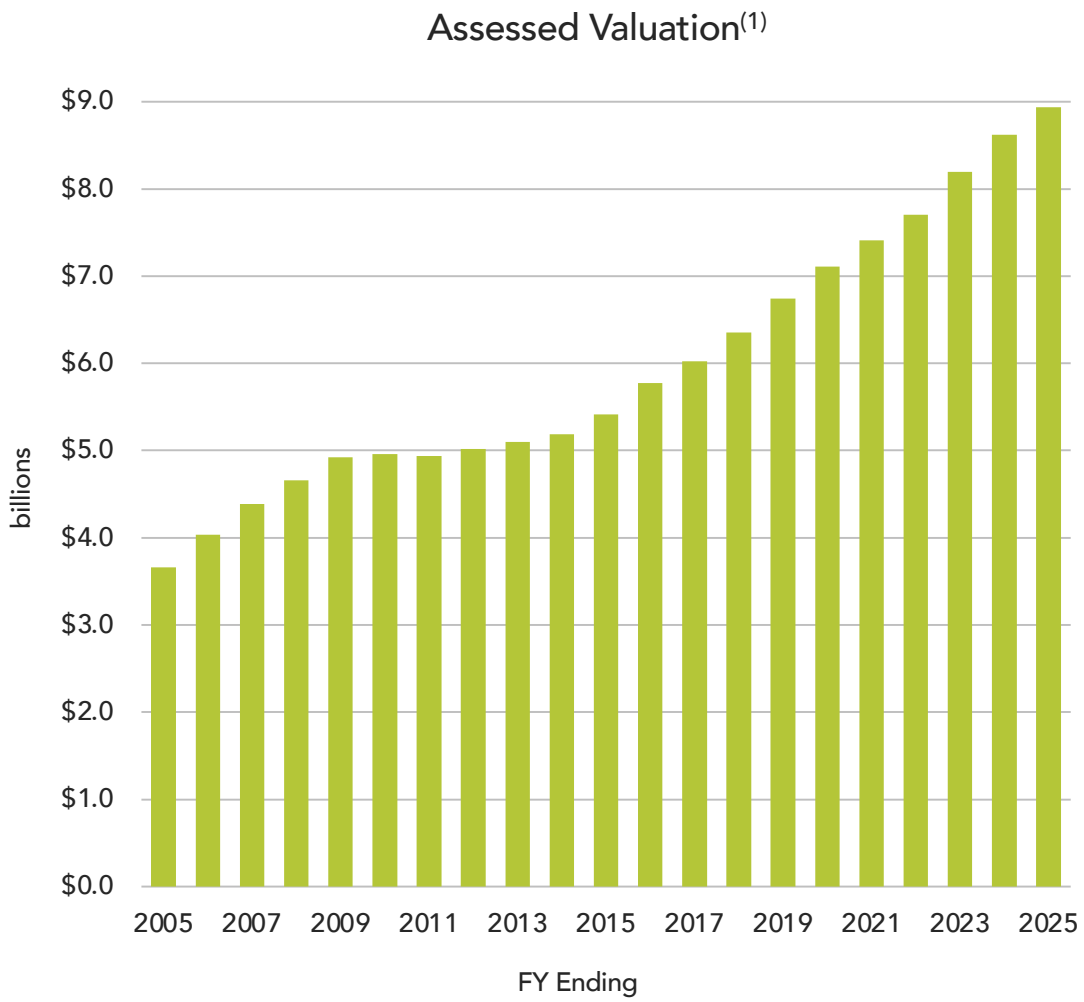
548 Market Street, Suite 44410 | San Francisco, CA 94104 | 415.956.1030 | www.dalescott.com

CABRILLO UNIFIED SCHOOL DISTRICT

# DEBT REVIEW

# Assessed Valuation

## DISTRICT AV HAS GROWN BY 16% OVER THE PAST THREE YEARS




| Assessed Valuation: 2005 to 2025 | | |
|---|---|---|
| FY Ending | (billions) | % change |
| 2005 | $3.66 | 6.8% |
| 2006 | $4.03 | 10.1% |
| 2007 | $4.39 | 8.8% |
| 2008 | $4.66 | 6.2% |
| 2009 | $4.92 | 5.6% |
| 2010 | $4.96 | 0.8% |
| 2011 | $4.94 | -0.5% |
| 2012 | $5.02 | 1.7% |
| 2013 | $5.10 | 1.6% |
| 2014 | $5.19 | 1.8% |
| 2015 | $5.41 | 4.3% |
| 2016 | $5.78 | 6.7% |
| 2017 | $6.02 | 4.2% |
| 2018 | $6.35 | 5.5% |
| 2019 | $6.75 | 6.2% |
| 2020 | $7.11 | 5.4% |
| 2021 | $7.41 | 4.2% |
| 2022 | $7.70 | 3.9% |
| 2023 | $8.20 | 6.4% |
| 2024 | $8.60 | 5.2% |
| 2025 | $8.90 | 3.6% |
| 5 Year Average | | 4.7% |
| 10 Year Average | | 5.1% |
| 20 Year Average | | 4.6% |

(1) Source: California Municipal Statistics

# GO Bond Elections

## CABRILLO USD GO BOND MEASURES

| Cabrillo Unified School District GO Bond Elections | | | | | | |
|---|---|---|---|---|---|---|
| Election Date | Measure Letter | Authorization Amount | Type | % Yes | Pass/Fail | Amount Unissued |
| June 4, 1996 | K | $35,000,000 | Two-Thirds | 75.30% | Pass | $0 |
| June 5, 2012 | S | $81,000,000 | Prop 39 | 56.51% | Pass | $0 |
| June 5, 2018 | M | $99,000,000 | Prop 39 | 55.07% | Pass | $0 |
| November 5, 2024 | K | $153,400,000 | Prop 39 | 62.03% | Pass | $153,400,000 |

# Parcel Tax Elections

## CABRILLO USD PARCEL TAX MEASURES

| Cabrillo Unified School District Parcel Tax Elections | | | | | |
|---|---|---|---|---|---|
| Election Date | Measure Letter | Parcel Tax Amount | % Yes | Pass/Fail | Expiration Date |
| November 2, 1999 | C | $125/parcel | 56.00% | Fail | N/A |
| March 5, 2002 | A | $75/parcel | 61.40% | Fail | N/A |
| March 4, 2003 | A | $250/parcel | 65.40% | Fail | N/A |
| June 3, 2003 | C | $250/parcel | 65.90% | Fail | N/A |
| June 6, 2006 | S | $175/parcel | 62.20% | Fail | N/A |
| June 8, 2010 | E | $150/parcel | 71.30% | Pass | June 30, 2016 |
| June 3, 2014 | B | $150/parcel | 70.80% | Pass | June 30, 2020 |
| November 5, 2019 | I | $150/parcel | 75.00% | Pass | June 30, 2028 (replaced by Measure N) |
| November 5, 2024 (1) | N | $198/parcel | 70.81% | Pass | June 30, 2033 |

(1) Replaced Measure I

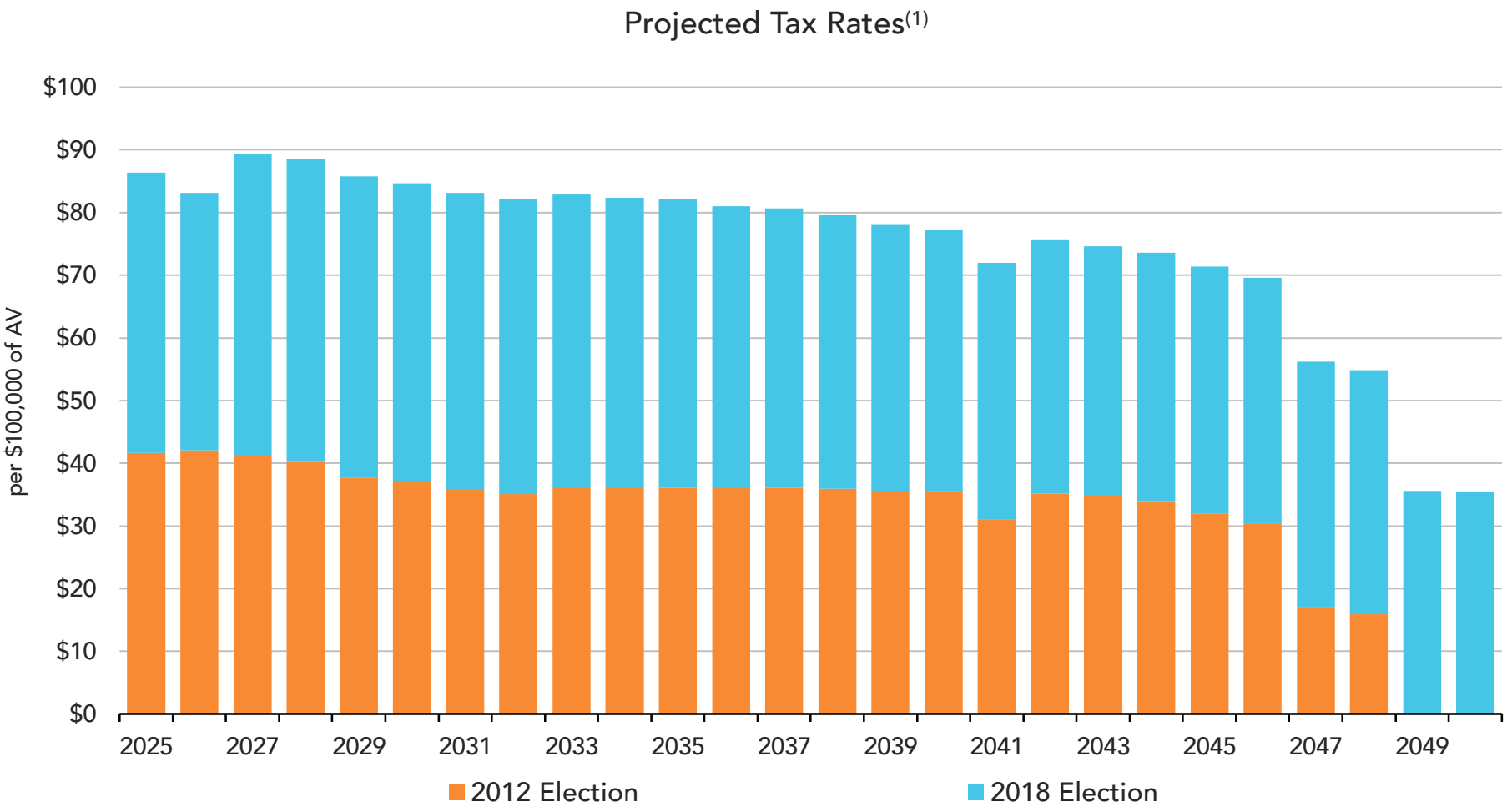
# Currently Outstanding Bonds

| Cabrillo Unified School District Outstanding GO Bonds | | | | | |
|---|---|---|---|---|---|
| Series | Issuance Date | Original Principal | Outstanding Principal | Final Maturity | First Optional Prepayment Date |
| 2012 Election, Series B | 1/28/2015 | $20,000,000 | $4,795,000 | 8/1/2044 | 8/1/2024(1) |
| 2012 Election, Series C | 2/1/2017 | $20,000,000 | $19,960,000 | 8/1/2046 | 8/1/2026 |
| 2017 Refunding | 9/19/2017 | $4,610,000 | $3,185,000 | 8/1/2028 | 8/1/2027 |
| 2018 Election, Series A | 10/10/2018 | $35,000,000 | $30,220,000 | 8/1/2048 | 8/1/2026 |
| 2018 Election, Series B | 6/17/2020 | $40,000,000 | $34,020,000 | 8/1/2050 | 8/1/2028 |
| 2012 Election, Series D | 5/3/2023 | $23,000,000 | $21,190,000 | 8/1/2048 | 8/1/2032 |
| 2023 Refunding | 5/2/2023 | $6,385,000 | $6,385,000 | 8/1/2037 | 8/1/2032 |
| 2018 Election, Series C | 5/22/2024 | $24,000,000 | $21,995,000 | 8/1/2048 | 8/1/2034 |
| 2024 Refunding | 5/22/2024 | $11,265,000 | $11,135,000 | 8/1/2041 | 8/1/2034 |
| TOTAL | | **$184,260,000** | **$152,885,000** | | |

(1) Most maturities have already been refunded;
Refinancing the remaining portion does not produce savings

# Tax Rates

## PROJECTED TAX RATES FOR ALL CURRENTLY OUTSTANDING GO BONDS



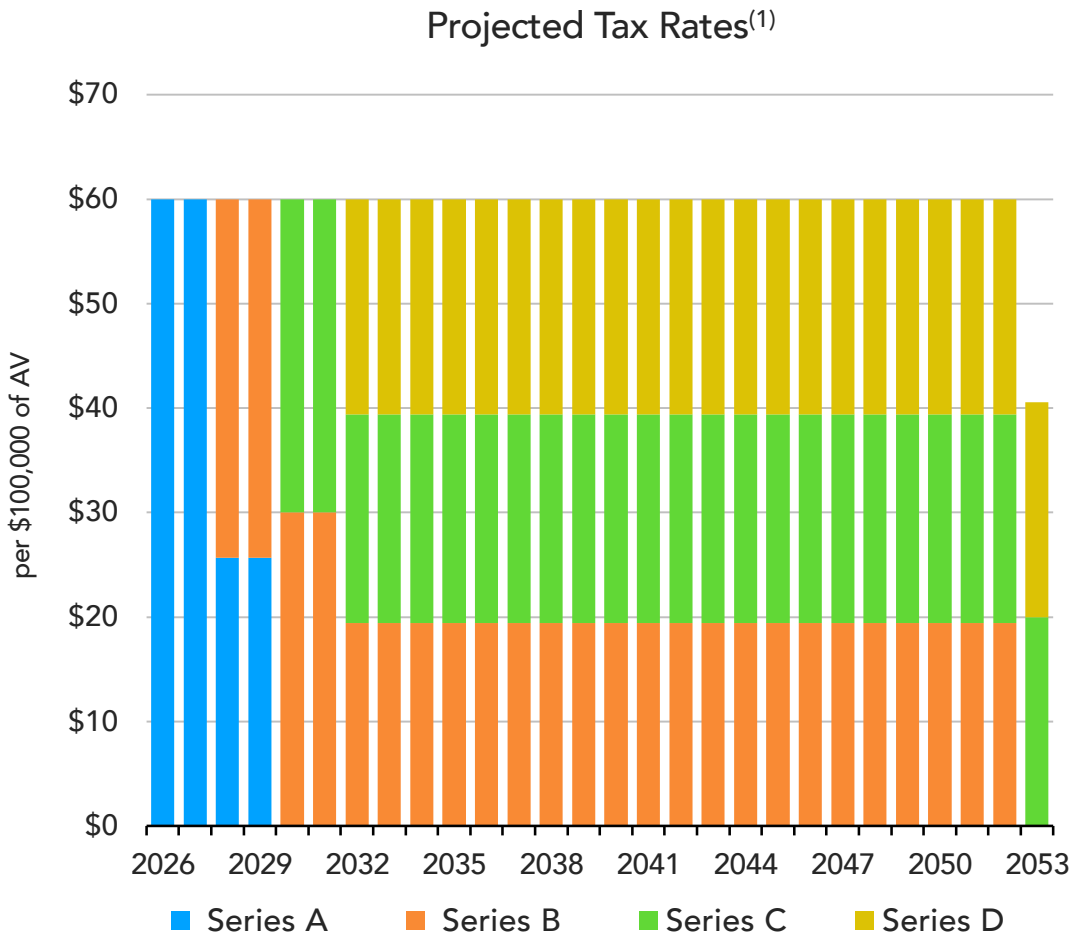

(1) Assumes 3.75% annual AV growth

CABRILLO UNIFIED SCHOOL DISTRICT

# MEASURE K (2024)

# Measure K

## MEASURE K AUTHORIZED $153.4 MILLION OF BONDS




| Measure K Bonds Projected Issuance Schedule | | |
|---|---|---|
| Year Issued | Series | Principal Amount |
| 2025 | Series A | $15,000,000 |
| 2027 | Series B | $46,130,000 |
| 2029 | Series C | $46,130,000 |
| 2031 | Series D | $46,140,000 |
| Total | | $153,400,000 |

(1) Assumes 3.75% annual AV growth

# Timetable

## FINANCING TIMETABLE FOR SERIES A

| Projected Financing Timetable | |
|---|---|
| Action | Date |
| February 27, 2025 | District Board Meeting – Information & First Reading of Legal Documents |
| March 20, 2025 | District Board Action |
| Week of March 24, 2025 | Rating Presentation |
| April 8, 2025 | Post Preliminary Official Statement |
| April 15, 2025 | Bond Pricing |
| April 22, 2025 | Post Final Official Statement |
| May 1, 2025 | Close |

**Information Item**

**Subject: Review of Board Resolution No. _____ of the Governing Board of Cabrillo Unified School District Certifying all Proceedings in the November 5, 2024, General Obligation Bond Election.**

**District Goal:** **Reviewed: February 27, 2025**

**Submitted by: Dr. Ramon Miramontes, Interim Superintendent**

**Background:**

On November 5, 2024, the Cabrillo Unified School District (the "District") submitted Measure K, a general obligation bond measure authorizing the issuance of not to exceed $153,400,000 aggregate principal amount of general obligation bonds of the District, to the qualified electors within the District. The canvass of returns shows that 55% or more of the electors voting on Measure K voted in favor of Measure K.

**Discussion:**

The Education Code requires that the Governing Board ("Board") enter the election results from Measure K upon its minutes and certify those results to the Board of Supervisors of San Mateo County. In order to accomplish this, the Board will be asked to consider at a Board meeting in March the Board Resolution of the Cabrillo Unified School District Certifying all Proceedings in the November 5, 2024, General Obligation Bond Election. The final vote canvass from San Mateo County is to be attached as Exhibit "A" to the Resolution. That Resolution is provided at this meeting for review only.

**Financial Implication:**

None

**Recommendation:**

Review Board Resolution No. _____ of the Governing Board of Cabrillo Unified School District Certifying all Proceedings in the November 5, 2024, General Obligation Bond Election

**RESOLUTION No. _____**

**RESOLUTION OF THE GOVERNING BOARD
OF THE CABRILLO UNIFIED SCHOOL DISTRICT
CERTIFYING ALL PROCEEDINGS IN THE NOVEMBER 5, 2024
GENERAL OBLIGATION BOND ELECTION**

**WHEREAS**, the Governing Board ("Board") of the Cabrillo Unified School District ("District") previously adopted a resolution ordering a bond election and authorizing necessary actions in connection therewith ("Bond Resolution"); and

**WHEREAS**, the Bond Resolution was duly delivered to the San Mateo County Registrar of Voters; and

**WHEREAS**, an election was thereafter called and held on November 5, 2024 ("Bond Election") for the purpose of voting on a measure known as "Measure K" for the issuance of general obligation bonds of the District in the aggregate principal amount of $153,400,000 ("Bond Measure"); and

**WHEREAS**, prior to the Bond Election, notice of the Bond Election was duly given; and

**WHEREAS**, the Board has received from the San Mateo County Registrar of Voters the statement of votes cast at the Bond Election ("Certificate of Election"); and

**WHEREAS**, it appears from the Certificate of Election, which is attached hereto as Exhibit A, that fifty-five percent (55%) or more of the votes cast on the Bond Measure were in favor of issuing the aforementioned bonds.

**NOW**, **THEREFORE**, **THE BOARD OF EDUCATION OF CABRILLO UNIFIED SCHOOL DISTRICT DOES HEREBY FIND, DETERMINE AND CERTIFY AS FOLLOWS:**

**Section 1.** That entry be made upon the minutes of this meeting that the Bond Measure has been approved by fifty-five percent (55%) or more of the votes cast at the Bond Election.

**Section 2.** That all proceedings of Cabrillo Unified School District in connection with the Bond Election have been accomplished according to law.

**Section 3.** That the Clerk of the Board is hereby requested to deliver, or arrange for delivery of, a copy of this Resolution to the County Superintendent of Schools.

**PASSED and ADOPTED** this ___ day of March, 2025, by the Board of Education of the Cabrillo Unified School District.

AYES: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

**CABRILLO UNIFIED SCHOOL DISTRICT**

_____
Board President

ATTEST:

_____
Clerk of the Board

**EXHIBIT A**

CERTIFICATE OF ELECTION FROM
SAN MATEO COUNTY

**Information Item**

**Subject: Review of Resolution No. _____ of the Governing Board of Cabrillo Unified School District Authorizing the Issuance and Sale of Not to Exceed $15,000,000 Aggregate Principal Amount of General Obligation Bonds by a Negotiated Sale Pursuant to a Bond Purchase Agreement, Prescribing the Terms of Sale, Approving the Form of and Authorizing the Execution and Delivery of a Bond Purchase Agreement and a Continuing Disclosure Agreement, Approving the Form of and Authorizing the Distribution of an Official Statement for the Bonds, and Authorizing the Execution of Necessary Documents and Certificates and Related Actions.**

**District Goal:** **Reviewed: February 27, 2025**

**Submitted by: Dr. Ramon Miramontes, Interim Superintendent**

**Background:**

The District received approval from the voters on November 5, 2024 to issue $153,400,000 principal amount of general obligation bonds (the "Authorization") in order to finance the acquisition, construction, equipping, furnishing and improvement of school facilities (the "Projects"). The District is now considering the issuance of its first series of general obligation bonds under the Authorization in a maximum principal amount of approximately $15,000,000 (the "Series A Bonds") to finance the Projects.

**Discussion:**

The draft Resolution provided will be brought back to the Board for consideration at a later Board meeting in final form and is provided as information regarding the bond issuance process. Approval of the Resolution will be necessary to issue the Series A Bonds.

**Financial Implication:**

There is no budget implication for the District. The costs of issuance for the Series A Bonds will be paid from proceeds of the Series A Bonds, and no such costs will be paid from the general fund. Principal of and interest on the Series A Bonds is paid from the levy of ad valorem taxes collected by the County of San Mateo from taxpayers in the District.

**Recommendation:**

Review Board Resolution No. _____ of the Governing Board of Cabrillo Unified School District Authorizing the Issuance and Sale of Not to Exceed $15,000,000 Aggregate Principal Amount of General Obligation Bonds by a Negotiated Sale Pursuant to a Bond Purchase Agreement, Prescribing the Terms of Sale, Approving the Form of and Authorizing the Execution and Delivery of a Bond Purchase Agreement and a Continuing Disclosure Agreement, Approving the Form of and Authorizing the Distribution of an Official Statement for the Bonds, and Authorizing the Execution of Necessary Documents and Certificates and Related Actions

**Supporting Documents:**
Resolution

**RESOLUTION NO. _____**

**RESOLUTION OF THE GOVERNING BOARD OF THE CABRILLO UNIFIED SCHOOL DISTRICT AUTHORIZING THE ISSUANCE AND SALE OF NOT TO EXCEED $15,000,000 AGGREGATE PRINCIPAL AMOUNT OF GENERAL OBLIGATION BONDS BY A NEGOTIATED SALE PURSUANT TO A BOND PURCHASE AGREEMENT, PRESCRIBING THE TERMS OF SALE, APPROVING THE FORM OF AND AUTHORIZING THE EXECUTION AND DELIVERY OF A BOND PURCHASE AGREEMENT AND A CONTINUING DISCLOSURE AGREEMENT, APPROVING THE FORM OF AND AUTHORIZING THE DISTRIBUTION OF AN OFFICIAL STATEMENT FOR THE BONDS, AND AUTHORIZING THE EXECUTION OF NECESSARY DOCUMENTS AND CERTIFICATES AND RELATED ACTIONS**

**WHEREAS**, an election was duly called and regularly held in the Cabrillo Unified School District ("District"), located in San Mateo County, California ("County"), on November 5, 2024, under the procedures specified in Section 1(b)(3) of Article XIIIA of the California Constitution, at which the following proposition (as abbreviated pursuant to Section 13247 of the California Elections Code) was submitted to the electors of the District (the "Bond Measure"):

> "With funds the State cannot take and spend elsewhere, shall Cabrillo Unified School District's measure to improve classrooms and ensure disability access at Hatch Elementary, El Granada Elementary, Farallone View Elementary, Kings Mountain Elementary, Cunha Intermediate and Half Moon Bay High and increase competitiveness in attracting/ retaining employees by constructing teacher /staff housing be adopted, authorizing $153.4 million of bonds with average levies below $55 per $100,000 of assessed valuation (raising $8,700,000 annually while outstanding), legal rates, citizen oversight, State matching funds eligibility, audits, and public disclosure of spending?"

**WHEREAS**, at least fifty-five percent (55%) of the votes cast on the Bond Measure were in favor of issuing the bonds (the "Authorization");

**WHEREAS**, the Governing Board (the "Board") of the District deems it necessary and desirable to authorize and consummate the sale of one or more series of the bonds, to be designated the "Cabrillo Unified School District (San Mateo County, California) General Obligation Bonds, 2024 Election, 2025 Series A" (the "Bonds") in an aggregate principal amount not to exceed $15,000,000, according to the terms and in the manner hereinafter set forth, in order to finance certain capital projects included on the "Bond Project List" contained in the Bond Measure;

**WHEREAS**, pursuant to Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code (Sections 53506 through 53509.5) and relevant provisions of Section 15100 through 15288 of the California Education Code (together, the "Act"), the Bonds are authorized to be issued by the District for the purposes set forth in the Bond Measure;

**WHEREAS**, Section 15140(b) of the California Education Code of the State of California authorizes a county board of supervisors to allow school districts over which the county superintendent of schools has jurisdiction to issue and sell school bonds directly without further action by the board of supervisors or officers of the county if said school district has not received a qualified or negative certification in its most recent interim report;

**WHEREAS**, the District has not received a qualified or negative certification on its most recent interim financial report;

**WHEREAS**, the Board of Supervisors of the County has previously adopted a resolution, in accordance with said Section 15140(b), authorizing the school districts over which the county

superintendent of schools has jurisdiction, including the District, to issue and sell general obligation bonds on their own behalf, and provide for a negotiated sale process, subject to the Act and applicable law;

**WHEREAS**, the Act provides that a school district may issue and sell bonds on its own behalf at a negotiated sale if certain disclosures are made, which disclosures are contained in this Resolution, and if certain other requirements are met;

**WHEREAS**, a form of bond purchase agreement, in the form presented to this meeting, with such changes, insertions and omissions as are made pursuant to this Resolution ("Bond Purchase Agreement") for the purchase of the Bonds, proposed to be entered into with Raymond James & Associates, Inc. (the "Underwriter") has been prepared;

**WHEREAS**, Rule 15c2-12 promulgated under the Securities Exchange Act of 1934 ("Rule 15c2-12") requires that, in order to be able to purchase or sell the Bonds, the Underwriter must have reasonably determined that the issuer or other obligated person has undertaken in a written agreement or contract for the benefit of the holders of the Bonds to provide disclosure of certain financial information and certain enumerated events on an ongoing basis;

**WHEREAS**, in order to cause such requirement to be satisfied, the District desires to execute and deliver a continuing disclosure agreement, in the form presented to this meeting, with such changes, insertions and omissions as are made pursuant to this Resolution ("Continuing Disclosure Agreement"), a form of which has been prepared;

**WHEREAS**, the Preliminary Official Statement to be distributed in connection with the public offering of the Bonds, in the form presented to this meeting, with such changes, insertions and omissions as are made pursuant to this Resolution ("Preliminary Official Statement") has been prepared;

**WHEREAS**, the Board has been presented with the form of each document referred to herein relating to the financing, and the Board has examined each document and desires to approve, authorize and direct the execution of such documents and the consummation of such financing;

**WHEREAS**, the District desires that the County Auditor-Controller annually establish tax rates on taxable property within the District for repayment of the Bonds, pursuant to Sections 29100-29103 of the California Government Code, that the Board of Supervisors of the County annually approve the levy of such tax, and that the Treasurer-Tax Collector of the County annually collect such tax and apply the proceeds thereof to the payment of principal of and interest on the Bonds when due, all pursuant to California Education Code Section 15250 et seq.; and

**WHEREAS**, all acts, conditions and things required by the Constitution and laws of the State to exist, to have happened and to have been performed precedent to and in connection with the consummation of the actions authorized hereby do exist, have happened and have been performed in regular and due time, form and manner as required by law, and the District is now duly authorized and empowered, pursuant to each and every requirement of law, to consummate such actions for the purpose, in the manner and upon the terms herein provided.

**NOW, THEREFORE, BE IT RESOLVED** by the Governing Board of the Cabrillo Unified School District, as follows:

**Section 1. Recitals.** All of the above recitals are true and correct and the Board so finds.

**Section 2. Definitions.** Unless the context clearly otherwise requires, the terms defined in this Section shall, for all purposes of this Resolution, have the meanings specified herein, to be equally applicable to both the singular and plural forms of any of the terms herein defined.

**"Authorized Officers"** means the President of the Board, or such other member of the Board as the President or the Board Bylaws may designate, the Superintendent, the Chief Business Officer, or any other person authorized by resolution of the Board to act on behalf of the District with respect to this Resolution and the Bonds.

**"Board"** means the Governing Board of the District.

**"Bonds"** means the bonds authorized and issued pursuant to this Resolution designated the "Cabrillo Unified School District (San Mateo County, California) General Obligation Bonds, 2024 Election, 2025 Series A" with such additional series designations as may be necessary or advisable in order to market the Bonds.

**"Bond Counsel"** means Dannis Woliver Kelley, as bond counsel and disclosure counsel to the District.

**"Bond Purchase Agreement"** means the Bond Purchase Agreement relating to the sale of the Bonds by and between the District and the Underwriter in accordance with the provisions hereof.

**"Building Fund"** means building fund of the District in the County Treasury established pursuant to the Act**.**

**"Cede & Co."** means Cede & Co., the nominee of DTC, and any successor nominee of DTC with respect to the Bonds.

**"Code"** means the Internal Revenue Code of 1986.

"**Continuing Disclosure Agreement"** means the Continuing Disclosure Agreement executed and delivered by the District relating to the Bonds.

**"Costs of Issuance"** means all items of expense directly or indirectly reimbursable to the District relating to the issuance, execution and delivery of the Bonds including, but not limited to, filing and recording costs, settlement costs, printing costs, reproduction and binding costs, legal fees and charges, fees and expenses of the Paying Agent and the Municipal Advisor, financial and other professional consultant fees, costs of obtaining credit ratings, fees for execution, transportation and safekeeping of the Bonds and charges and fees in connection with the foregoing.

**"Cost of Issuance Custodian"** means The Bank of New York Mellon Trust Company, N.A., or such other financial institution retained by the District to hold and disburse funds from a cost of issuance account to pay Costs of Issuance as described in Section 11 hereof.

**"County"** means San Mateo County, California.

**"County Treasurer"** means the County Treasurer-Tax Collector or the office thereof.

**"District"** means the Cabrillo Unified School District.

**"DTC"** means The Depository Trust Company, a limited-purpose trust company organized under the laws of the State of New York, and its successors as securities depository for the Bonds, including any such successor thereto appointed pursuant to Section 9 hereof.

**"Federal Securities"** means United States Treasury notes, bonds, bills or certificates of indebtedness or those for which the faith and credit of the United States are pledged for the payment of principal and interest.

**"Information Services"** means the Electronic Municipal Market Access System (referred to as "EMMA"), a facility of the Municipal Securities Rulemaking Board (at http://emma.msrb.org) or, in accordance with then current guidelines of the Securities and Exchange Commission, such other addresses and/or such other national information services providing information or disseminating notices of redemption of obligations similar to the Bonds.

**"Interest and Sinking Fund"** means the interest and sinking fund of the District in the County Treasury established pursuant to the Act.

**"Interest Payment Date"** means February 1 and August 1 of each year commencing on August 1, 2025, or such other dates as may be set forth in the Bond Purchase Agreement.

**"Municipal Advisor"** means Dale Scott & Company, Inc., as municipal advisor to the District.

**"Official Statement"** means the Official Statement of the District relating to the Bonds.

**"Opinion of Bond Counsel"** means an opinion of Bond Counsel or another legal counsel of nationally recognized standing in the field of law relating to municipal bonds.

**"Owner"** means, with respect to any Bond, the person whose name appears on the Registration Books as the registered Owner thereof.

**"Paying Agent**" means The Bank of New York Mellon Trust Company, N.A., as authenticating agent, bond registrar, transfer agent and paying agent for the Bonds on behalf of the District.

**"Preliminary Official Statement"** means the Preliminary Official Statement of the District relating to the Bonds.

**"Record Date"** means, with respect to any Interest Payment Date for the Bonds, the 15th day of the calendar month immediately preceding such Interest Payment Date, whether or not such day is a business day, or such other date or dates as may be set forth in the Bond Purchase Agreement.

**"Registration Books"** means the books for the registration and transfer of the Bonds maintained by the Paying Agent in accordance with Section 9 hereof.

**"Securities Depositories"** shall mean The Depository Trust Company, New York, New York; and, in accordance with then-current guidelines of the Securities and Exchange Commission, such other addresses and/or such other securities depositories as the District may designate in a certificate of the District delivered to the Paying Agent.

**"State"** means the State of California.

**"Supplemental Resolution"** means any resolution supplemental to or amendatory of this Resolution, adopted by the District in accordance with Section 19 hereof.

"**Tax Certificate"** means the Tax Certificate with respect to the Bonds executed by the District, dated the date of issuance of the Bonds.

**"Tax-Exempt Bond(s)"** means a Bond the interest on which is excludable from gross income for federal income tax purposes and is not treated as an item of tax preference for purposes of calculating the

federal alternative minimum tax, as further described in an Opinion of Bond Counsel supplied to the original purchasers of such Bond.

**"Transfer Amount"** means the aggregate principal amount of Bonds to be exchanged or transferred.

**"Underwriter"** means Raymond James & Associates, Inc.

**Section 3. Authorization and Designation of Bonds.** The Bonds described herein shall be issued pursuant to the authority of the Act, and other applicable provisions of law, including applicable provisions of the California Education Code. The Board hereby authorizes the issuance and sale of not to exceed $15,000,000 aggregate principal amount of Bonds. The Bonds shall be designated "Cabrillo Unified School District (San Mateo County, California) General Obligation Bonds, 2024 Election, 2025 Series A" with such additional series designations as may be necessary or advisable in order to market the Bonds. The Bonds shall be issued as current interest bonds as provided in Section 5 hereof. The proceeds of the Bonds, exclusive of any premium and accrued interest received, shall be applied to finance projects authorized to be financed under the Bond Measure.

**Section 4. Form of Bonds: Execution.**

(a) Form of Bonds. The Bonds shall be issued in fully registered form without coupons. The Bonds and the certificate of authentication and registration and the forms of assignment to appear on each of them, shall be in substantially the form attached hereto as **Exhibit A**, with necessary or appropriate variations, omissions and insertions as permitted or required by this Resolution.

(b) Execution of Bonds. The Bonds shall be signed by the manual or facsimile signature of the President of the Board, or an authorized designee thereof, and attested by the manual or facsimile signature of the Secretary to the Governing Board, or an authorized designee thereof.

(c) Valid Authentication. Only such of the Bonds as shall bear thereon a certificate of authentication and registration as described in subsection (a) of this Section, manually executed by the Paying Agent, shall be valid or obligatory for any purpose or entitled to the benefits of this Resolution, and such certificate of authentication and registration shall be conclusive evidence that the Bonds so authenticated have been duly authenticated and delivered hereunder and are entitled to the benefits of this Resolution.

(d) Identifying Number. The Paying Agent shall assign each Bond authenticated and registered by it a distinctive letter, or number, or letter and number, and shall maintain a record thereof at its office, which record shall be available to the District for inspection.

**Section 5. Terms of Bonds.**

(a) Date of Bonds. The Bonds shall be dated the date of their delivery, or such other date as shall be set forth in the Bond Purchase Agreement.

(b) Denominations. The Bonds shall be issued in denominations of $5,000 principal amount or any integral multiple thereof but in an amount not to exceed the aggregate principal amount of Bonds maturing in the year of maturity of the Bond for which the denomination is specified.

(c) Maturity. The Bonds shall mature on the date or dates, in each of the years, in the principal amounts and in the aggregate principal amount as shall be set forth in the Bond Purchase Agreement. No Bond shall mature later than the date which is forty (40) years from the date of the Bonds; provided, however, that the Bonds shall mature on a date later than thirty (30) years from the date of issuance of the Bonds only if an Authorized Officer finds that the useful life of the facilities financed with the proceeds of the Bonds equals or exceeds the maturity date of the Bonds or otherwise upon such other terms and

conditions as shall be established for the Bonds by the Bond Purchase Agreement. No Bond shall have principal maturing on more than one principal maturity date. The Bonds may mature in the same year or years as any other Bonds, without limitation.

(d) Interest. The Bonds shall bear interest at an interest rate not to exceed legal limits, payable on the Interest Payment Dates in each year computed on the basis of a 360-day year of twelve 30-day months. Each Bond shall bear interest from the Interest Payment Date next preceding the date of registration and authentication thereof, unless (i) it is registered and authenticated as of an Interest Payment Date, in which event it shall bear interest from such date, or (ii) it is registered and authenticated prior to an Interest Payment Date and after a Record Date, in which event it shall bear interest from such Interest Payment Date, or (iii) unless it is authenticated on or before the Record Date preceding the first Interest Payment Date, in which event it shall bear interest from its dated date; provided, however, that if, at the time of authentication of any Bond, interest is in default on any outstanding Bond, such Bond shall bear interest from the Interest Payment Date to which interest has previously been paid or made available for payment on the outstanding Bonds.

(e) Tax Status. Bonds may be issued as Tax-Exempt Bonds, or as federally taxable Bonds, as set forth in a Bond Purchase Agreement and Official Statement for the Bonds. A portion of the Bonds may be issued on a federally taxable basis if, in the opinion of the Municipal Advisor, it is financially beneficial to the District, or if Bond Counsel advises that it is legally required.

**Section 6. Payment of Bonds.**

(a) Request for Tax Levy.

(i) The money for the payment of principal, redemption premium, if any, and interest on the Bonds shall be raised by taxation upon all taxable property in the District and provision shall be made for the levy and collection of such taxes in the manner provided by law and for such payment out of the Interest and Sinking Fund of the District. The Board of Supervisors and officers of the County are obligated by statute to provide for the levy and collection of property taxes in each year sufficient to pay all principal and interest coming due on the Bonds in such year, and to pay, or cause to be paid, from such taxes all amounts due on the Bonds. The District hereby requests the Board of Supervisors of the County and the County Auditor-Controller to annually levy a tax upon all taxable property in the District sufficient to pay the principal, redemption premium, if any, and interest thereon as and when the same become due.

(ii) The *ad valorem* tax revenues levied to pay the Bonds shall, when collected, be deposited into the Interest and Sinking Fund of the District.

(iii) The foregoing Interest and Sinking Fund and *ad valorem* tax revenues are irrevocably pledged, and the District hereby grants a lien and security interest therein, for the payment of the principal, redemption premium, if any, and interest on the Bonds when and as the same fall due. The moneys in the Interest and Sinking Fund, to the extent necessary to pay the principal, redemption premium, if any, and interest on the Bonds as the same become due and payable, shall be transferred to the Paying Agent, as paying agent for the Bonds, as necessary to pay the principal, redemption premium, if any, and interest on the Bonds. The property taxes and amounts held in the Interest and Sinking Fund of the District shall immediately be subject to this pledge, and the pledge shall constitute a lien and security interest which shall be effective, binding, and enforceable against the District, its successors, creditors and all others irrespective of whether those parties have notice of the pledge and without the need of any physical delivery, recordation, filing, or further act. The pledge is an agreement between the District and the Owners of the Bonds in addition to any statutory lien that may exist, and the Bonds are being issued to finance one or more projects and not to finance the general purposes of the District.

(iv) Additionally, in accordance with Section 15251(b) of the California Education Code and Section 53515(a) of the California Government Code, the Bonds shall be secured by a statutory

lien on all revenues received pursuant to the levy and collection of the tax for the Bonds. The lien shall automatically attach without further action or authorization by the District or the County. The lien shall be valid and binding from the time the Bonds are executed and delivered. The revenues received pursuant to the levy and collection of the tax shall be immediately subject to the lien, and the lien shall automatically attach to the revenues and be effective, binding, and enforceable against the District, its successors, transferees and creditors, and all others asserting rights therein, irrespective of whether those parties have notice of the lien and without the need for any physical delivery, recordation, filing, or further act.

(b) Principal. The principal of the Bonds shall be payable in lawful money of the United States of America to the Owners thereof, upon the surrender thereof at the office of the Paying Agent.

(c) Interest; Record Date. The interest on the Bonds shall be payable on each Interest Payment Date in lawful money of the United States of America to the Owner thereof as of the Record Date preceding such Interest Payment Date, such interest to be paid by check or draft mailed on such Interest Payment Date (if a business day, or on the next business day if the Interest Payment Date does not fall on a business day) to such Owner at such Owner's address as it appears on the Registration Books or at such address as the Owner may have filed with the Paying Agent for that purpose except that the payment shall be made by wire transfer of immediately available funds to any Owner of at least $1,000,000 of outstanding Bonds who shall have requested in writing such method of payment of interest prior to the close of business on the Record Date immediately preceding any Interest Payment Date.

(d) Interest and Sinking Fund. Principal and interest due on the Bonds shall be paid from the Interest and Sinking Fund of the District as provided in Section 15250 of the California Education Code.

(e) Obligation of the District. No part of any fund or account of the County is pledged or obligated to the payment of the Bonds. The obligation for repayment of the Bonds is the sole obligation of the District.

**Section 7. Redemption Provisions.**

(a) Optional Redemption. The Bonds will be subject to optional redemption on the dates and in the amounts specified in the Bond Purchase Agreement.

(b) Selection of Bonds for Redemption. If less than all of the Bonds shall be called for redemption, the particular Bonds or portions thereof to be redeemed shall be called in such order as shall be directed by the District and, in lieu of such direction, on a proportional basis. Within a maturity, the Paying Agent shall select the Bonds for redemption as directed by the District, and, in lieu of such direction by lot; provided, however, that the portion of any Bond to be redeemed shall be in the principal amount of five thousand dollars ($5,000) or some integral multiple thereof and that, in selecting Bonds for redemption, the Paying Agent shall treat each Bond as representing that number of Bonds which is obtained by dividing the principal amount of such Bond by five thousand dollars ($5,000).

(c) Mandatory Sinking Fund Redemption. The Bonds, if any, which are designated in the Bond Purchase Agreement as term bonds shall also be subject to redemption prior to their stated maturity dates, without a redemption premium, in part by lot (or as otherwise set forth in the Bond Purchase Agreement), from mandatory sinking fund payments in the amounts and in accordance with the terms to be specified in such Bond Purchase Agreement. Unless otherwise provided in the Bond Purchase Agreement, the principal amount of each mandatory sinking fund payment of any maturity shall be reduced proportionately by the amount of any Bonds of that maturity redeemed in accordance with subsection (a) or (b) of this Section prior to the mandatory sinking fund payment date. The Bond Purchase Agreement may provide that the Bonds shall not be subject to mandatory sinking fund redemption. The County Treasurer is hereby authorized to create such sinking funds or accounts for the term Bonds as shall be necessary to accomplish the purposes of this Section.

(d) Notice of Redemption.

(i) The Paying Agent, upon written instruction from the District given at least 20 days prior to the date designated for such redemption, shall give notice of the redemption of the Bonds at least twenty (20) but not more than sixty (60) days prior to the redemption date, to the respective Owners of Bonds designated for redemption by first class mail, postage prepaid. Such notice shall specify: (A) that the Bonds or a designated portion thereof are to be redeemed, (B) the numbers and CUSIP numbers of the Bonds to be redeemed, (C) the date of notice and the date of redemption, (D) the place or places where the redemption will be made, and (E) descriptive information regarding the Bonds to be redeemed including the dated date, interest rate and stated maturity date. Such notice shall further state that on the specified date there shall become due and payable upon each Bond to be redeemed, the portion of the principal amount of such Bond to be redeemed, together with interest accrued to said date, and that from and after such date interest with respect thereto shall cease to accrue and be payable.

(ii) Notice of redemption shall be by registered or otherwise secured mail or delivery service, postage prepaid, to the registered Owner of the Bonds, or if the registered Owner is a syndicate, to the managing member of such syndicate, to a municipal registered securities depository, such as the Securities Depositories and to a national information service that disseminates securities redemption notices, such as Information Services and by first class mail, postage prepaid, to the District and the respective Owners of any registered Bonds designated for redemption at their addresses appearing on the Bond Register, in every case at least twenty (20) days, but not more than sixty (60) days, prior to the redemption date; provided that neither failure to receive such notice nor any defect in any notice so mailed shall affect the sufficiency of the proceedings for the redemption of such Bonds.

(iii) Any notice of redemption for an optional redemption of the Bonds delivered in accordance with this section may be conditional, and, if any condition stated in the notice of redemption shall not have been satisfied on or prior to the redemption date: (A) the notice of redemption shall be of no force and effect, (B) the District shall not be required to redeem such Bonds, (C) the redemption shall not be made, and (D) the Paying Agent shall within a reasonable time thereafter give notice to the persons in the manner in which the conditional notice of redemption was given that such condition or conditions were not met and that the redemption was canceled.

(e) Partial Redemption of Bonds. Upon the surrender of any Bond redeemed in part only, the Paying Agent shall execute and deliver to the registered Owner thereof a new Bond of like tenor and maturity and of authorized denominations equal in aggregate principal amount to the unredeemed portion of the Bonds surrendered. Such partial redemption shall be valid upon payment of the amount required to be paid to such registered Owner, the Paying Agent and the District shall be released and discharged thereupon from all liability to the extent of such payment.

(f) Effect of Redemption. Notice having been given as aforesaid, and the moneys for the redemption (including the interest to the applicable date of redemption) having been set aside for such purpose, the Bonds to be redeemed shall become due and payable on such date of redemption. If on such redemption date, money for the redemption of all the Bonds to be redeemed as provided in this Section, together with interest to such redemption date, shall be held irrevocably in trust so as to be available therefor on such redemption date, and if notice of redemption thereof shall have been given as aforesaid, then from and after such redemption date, interest with respect to the Bonds to be redeemed shall cease to accrue and become payable. All money held by or on behalf of the Paying Agent, or an independent escrow agent selected by the District for the redemption of Bonds, shall be held in trust for the account of the registered Owners of the Bonds so to be redeemed. All Bonds paid at maturity or redeemed prior to maturity pursuant to the provisions of this Section shall be canceled upon surrender thereof and be delivered to or upon the order of the District. All or any portion of a Bond purchased by the District shall be canceled by the Paying Agent. Bonds (or portions thereof), which have been duly called for redemption prior to maturity under the provisions of this Resolution, or with respect to which irrevocable instructions to call for redemption prior to

maturity at the earliest redemption date have been given to the Paying Agent, in form satisfactory to it, and sufficient moneys shall be held by or on behalf of the Paying Agent irrevocably in trust for the payment of the redemption price of such Bonds or portions thereof, all as provided in this Resolution, then such Bonds shall no longer be deemed outstanding and shall be surrendered to the Paying Agent for cancellation.

(g) Right to Rescind Notice. The District may rescind any optional redemption and notice thereof for any reason on any date prior to the date fixed for redemption by causing written notice of the rescission to be given to the owners of the Bonds so called for redemption. Any optional redemption and notice thereof shall be rescinded if for any reason on the date fixed for redemption moneys are not available in the Interest and Sinking Fund or otherwise held in trust for such purpose in an amount sufficient to pay in full on said date the principal of, interest, and any premium due on the Bonds called for redemption. Notice of rescission of redemption shall be given in the same manner in which notice of redemption was originally given. The actual receipt by the owner of any Bond of notice of such rescission shall not be a condition precedent to rescission, and failure to receive such notice or any defect in such notice shall not affect the validity of the rescission.

**Section 8. Paying Agent.**

(a) Appointment of Paying Agent; Approval of Paying Agent Agreement; Removal or Resignation of Paying Agent. The Board does hereby authorize the appointment of The Bank of New York Mellon Trust Company, N.A. as the authenticating agent, bond registrar, transfer agent and paying agent for the Bonds on behalf of the District. The Paying Agent undertakes to perform such duties, and only such duties, as are specifically set forth in this Resolution, and, even during the continuance of an event of default, no implied covenants or obligations shall be read into this Resolution against the Paying Agent. The Paying Agent shall signify its acceptance of the duties and obligations imposed upon it by this Resolution by executing and delivering an agreement with the District (a "Paying Agent Agreement") incorporating the relevant terms hereof and as deemed necessary or advisable by an Authorized Officer, or any designee thereof, with the advice of Bond Counsel. An Authorized Officer, or any designee thereof, is hereby authorized and directed to execute the Paying Agent Agreement for and in the name and on behalf of the District. The Board hereby authorizes the delivery and performance of the Paying Agent Agreement.

(i) *Removal*. The District may remove the Paying Agent initially appointed, and any successor thereto, and may appoint a successor or successors thereto, but any such successor shall be a bank or trust company doing business in the State of California, having a combined capital (exclusive of borrowed capital) and surplus of at least one hundred million dollars ($100,000,000), and subject to supervision or examination by federal or state authority. If such bank or trust company publishes a report of condition at least annually, pursuant to law or to the requirements of any supervising or examining authority above referred to, then for the purposes of this Section the combined capital and surplus of such bank or trust company shall be deemed to be its combined capital and surplus as set forth in its most recent report of condition so published.

(ii) *Resignation*. The Paying Agent may at any time resign by giving written notice to the District and the Owners of such resignation. Upon receiving notice of such resignation, the District shall promptly appoint a successor Paying Agent by an instrument in writing. Any resignation or removal of the Paying Agent and appointment of a successor Paying Agent shall become effective upon acceptance of appointment by the successor Paying Agent.

(b) Paying Agent May Hold Bonds. The Paying Agent may become the owner of any of the Bonds in its own or any other capacity with the same rights it would have if it were not Paying Agent.

(c) Liability of Agents. The recitals of facts, covenants and agreements herein and in the Bonds contained shall be taken as statements, covenants and agreements of the District, and the Paying Agent assumes no responsibility for the correctness of the same, nor makes any representations as to the validity or sufficiency of this Resolution or of the Bonds, nor shall incur any responsibility in respect thereof, other

than as set forth in this Resolution. The Paying Agent shall not be liable in connection with the performance of its duties hereunder, except for its own negligence or willful misconduct.

(i) In the absence of bad faith, the Paying Agent may conclusively rely, as to the truth of the statements and the correctness of the opinions expressed therein, upon certificates or opinions furnished to the Paying Agent and conforming to the requirements of this Resolution; but in the case of any such certificates or opinions by which any provision hereof are specifically required to be furnished to the Paying Agent, the Paying Agent shall be under a duty to examine the same to determine whether or not they conform to the requirements of this Resolution.

(ii) The Paying Agent shall not be liable for any error of judgment made in good faith by a responsible officer unless it shall be proved that the Paying Agent was negligent in ascertaining the pertinent facts.

(iii) No provision of this Resolution shall require the Paying Agent to expend or risk its own funds or otherwise incur any financial liability in the performance of any of its duties hereunder, or in the exercise of any of its rights or powers, if it shall have reasonable grounds for believing that repayment of such funds or adequate indemnity against such risk or liability is not reasonably assured to it.

(iv) The Paying Agent may execute any of the powers hereunder or perform any duties hereunder either directly or by or through agents or attorneys.

(d) Notice to Agents. The Paying Agent may rely and shall be protected in acting or refraining from acting upon any notice, resolution, request, consent, order, certificate, report, warrant, bond or other paper or document believed by it to be genuine and to have been signed or presented by the proper party or proper parties. The Paying Agent may consult with counsel, who may be of counsel to the District, with regard to legal questions, and the opinion of such counsel shall be full and complete authorization and protection in respect of any action taken or suffered by it hereunder in good faith and in accordance therewith.

(e) Right to Rely on District Certifications. Whenever in the administration of its duties under this Resolution the Paying Agent shall deem it necessary or desirable that a matter be proved or established prior to taking or suffering any action hereunder, such matter (unless other evidence in respect thereof be herein specifically prescribed) may, in the absence of bad faith on the part of the Paying Agent, be deemed to be conclusively proved and established by a certificate of the District, and such certificate shall be full warrant to the Paying Agent for any action taken or suffered under the provisions of this Resolution upon the faith thereof, but in its discretion the Paying Agent may, in lieu thereof, accept other evidence of such matter or may require such additional evidence as to it may seem reasonable.

(f) Compensation. The District shall pay to the Paying Agent from time to time reasonable compensation for all services rendered under this Resolution, and also all reasonable expenses, charges, counsel fees and other disbursements, including those of their attorneys, agents and employees, incurred in and about the performance of their powers and duties under this Resolution. All fees and expenses of the Paying Agent shall be the sole responsibility of the District, and to the extent not paid from the proceeds of sale of the Bonds, or from the Interest and Sinking Fund of the District, insofar as permitted by law, including specifically by Section 15232 of the California Education Code, such fees and expenses shall be paid by the District. An Authorized Officer is hereby authorized to execute an agreement or agreements with the Paying Agent in connection with such fees and expenses.

**Section 9. Transfer Under Book-Entry System; Discontinuation of Book-Entry System.**

(a) DTC Appointed as Depository. Unless otherwise specified in the Bond Purchase Agreement, DTC is hereby appointed depository for the Bonds, and the Bonds shall be issued in book-entry form only and shall be initially registered in the name of "Cede & Co.," as nominee of DTC. One bond

certificate shall be issued for each maturity of the Bonds; provided, however, that if different CUSIP numbers are assigned to Bonds maturing in a single year or, if Bonds maturing in a single year are issued with different interest rates, additional bond certificates shall be prepared for each such maturity. Registered ownership of such Bonds of each such maturity, or any portion thereof, may not thereafter be transferred except as provided in this Section or Section 10 hereof:

(i) To any successor of DTC, or its nominee, or to any substitute depository designated pursuant to clause (ii) of this Section (a "substitute depository"); provided, however that any successor of DTC, as nominee of DTC or substitute depository, shall be qualified under any applicable laws to provide the services proposed to be provided by it;

(ii) To any substitute depository not objected to by the District, upon (1) the resignation of DTC or its successor (or any substitute depository or its successor) from its functions as depository, or (2) a determination by the District to substitute another depository for DTC (or its successor) because DTC or its successor (or any substitute depository or its successor) is no longer able to carry out its functions as depository; provided, that any such substitute depository shall be qualified under any applicable laws to provide the services proposed to be provided by it; or

(iii) To any person as provided below, upon (1) the resignation of DTC or its successor (or substitute depository or its successor) from its functions as depository; provided that no substitute depository which is not objected to by the District can be obtained, or (2) a determination by the District that it is in the best interests of the District to remove DTC or its successor (or any substitute depository or its successor) from its functions as depository.

(b) Transfers of Ownership. In the case of any transfer pursuant to clause (i) or clause (ii) of subsection (a) of this Section, upon receipt of the outstanding Bonds by the Paying Agent, together with a written request of the District to the Paying Agent, a new Bond for each maturity shall be executed and delivered in the aggregate principal amount of such Bonds then outstanding), registered in the name of such successor or such substitute depository, or their nominees, as the case may be, all as specified in such written request of the District. In the case of any transfer pursuant to clause (iii) of subsection (a) of this Section, upon receipt of the outstanding Bonds by the Paying Agent together with a written request of the District to the Paying Agent, new Bonds shall be executed and delivered in such denominations, numbered in the manner determined by the Paying Agent, and registered in the names of such persons, as are requested in such written request of the District, subject to the limitations of Section 5 hereof and the receipt of such a written request of the District, and thereafter, the Bonds shall be transferred pursuant to the provisions set forth in Section 10 hereof provided, however, that the Paying Agent shall not be required to deliver such new Bonds within a period of less than 60 days after the receipt of any such written request of the District.

(c) Partial Redemption/Advance Refunding. In the case of partial redemption or an advance refunding of the Bonds evidencing all or a portion of the principal amount then outstanding, DTC shall make an appropriate notation on the Bonds indicating the date and amounts of such reduction in principal.

(d) No Responsibility of District or Paying Agent. The District and the Paying Agent shall be entitled to treat the person in whose name any Bond is registered as the owner thereof, notwithstanding any notice to the contrary received by the District or the Paying Agent; and the District and the Paying Agent shall have no responsibility for transmitting payments to, communicating with, notifying, or otherwise dealing with any beneficial owners of the Bonds, and neither the District nor the Paying Agent shall have any responsibility or obligation, legal or otherwise, to the beneficial owners or to any other party, including DTC or its successor (or substitute depository or its successor), except for the Owner of any Bonds.

(e) Cooperation with Cede & Co. So long as the outstanding Bonds are registered in the name of Cede & Co. or its registered assigns, the District and the Paying Agent shall cooperate with Cede & Co., as sole registered Owner, or its registered assigns in effecting payment of the principal of and interest on

the Bonds by arranging for payment in such manner that funds for such payments are properly identified and are made immediately available on the date they are due.

**Section 10. Transfer and Exchange.**

(a) Transfer. Following the termination or removal of DTC or successor depository pursuant to Section 9 hereof, any Bond may, in accordance with its terms, be transferred, upon the Registration Books, by the Owner thereof, in person or by the duly authorized attorney of such Owner, upon surrender of such Bond to the Paying Agent for cancellation, accompanied by delivery of a duly executed written instrument of transfer in a form approved by the Paying Agent. Whenever any Bonds shall be surrendered for transfer, the designated District officials shall execute and the Paying Agent shall authenticate and deliver, as provided in Section 4 hereof, new Bonds, of the same maturity and interest rate for a like aggregate principal amount. The Paying Agent may require the payment by any Owner of Bonds requesting any such transfer of any tax or other governmental charge required to be paid with respect to such transfer. Neither the District nor the Paying Agent will be required to transfer any Bonds:

(i) during the period from the Record Date next preceding any Interest Payment Date to such Interest Payment Date,

(ii) during the period beginning with the opening of business on the 15th business day next preceding any date of selection of Bonds to be redeemed and ending with the close of business on the day on which the applicable notice of redemption is given, or

(iii) which have been selected or called for redemption in whole or in part.

(b) Exchange. The Bonds may be exchanged for Bonds of other authorized denominations of the same maturity and interest rate, by the Owner thereof, in person or by the duly authorized attorney of such Owner, upon surrender of such Bond to the Paying Agent for cancellation, accompanied by delivery of a duly executed request for exchange in a form approved by the Paying Agent. Whenever any Bonds shall be surrendered for exchange, the designated District officials shall execute and the Paying Agent shall authenticate and deliver, as provided in Section 4 hereof, new Bonds of the same maturity and interest rate for a like aggregate principal amount. The Paying Agent may require the payment by the Owner requesting such exchange of any tax or other governmental charge required to be paid with respect to such exchange. Neither the District nor the Paying Agent will be required to exchange any Bonds:

(i) during the period from the Record Date next preceding any Interest Payment Date to such Interest Payment Date,

(ii) during the period beginning with the opening of business on the 15th business day next preceding any date of selection of Bonds to be redeemed and ending with the close of business on the day on which the applicable notice of redemption is given, or

(iii) which have been selected or called for redemption in whole or in part.

**Section 11. Bond Purchase Agreement; Sale of Bonds.**

(a) Approval. The form of Bond Purchase Agreement, in substantially the form submitted to this meeting and made a part hereof as though set forth herein, is hereby approved, and the Authorized Officers are each hereby authorized and directed, for and in the name and on behalf of the District, to execute and deliver a Bond Purchase Agreement in substantially said form, with such changes, insertions and omissions therein as the Authorized Officer executing the same may require or approve, such approval to be conclusively evidenced by the execution and delivery thereof; provided, however, that: (i) the true interest cost for Bonds shall not be in excess of 5.00%, (ii) the interest rate on the Bonds and the final maturity of the Bonds shall not exceed legal limits, (iii) the minimum purchase price for the Bonds shall be not less than the aggregate principal amount thereof, (iv) the Underwriter's discount for the sale of Bonds

shall not exceed seven tenths of one percent (0.70%) of the principal amount of such Bonds exclusive of any costs of issuance the Underwriter may contract to pay, (v) the Bonds shall have a ratio of total debt service to principal of not to exceed four to one, and (vi) the Bonds shall otherwise conform to the limitations specified herein.

(b) Terms of Bonds. The Bond Purchase Agreement shall recite the aggregate principal amount of the Bonds and shall recite the date thereof, the maturity dates, principal amounts and annual rates of interest of each maturity thereof, the initial and semiannual Interest Payment Dates thereof, and the terms of optional, extraordinary and mandatory sinking fund redemption thereof, if any.

(c) Board Findings. The Board hereby finds and determines pursuant to California Government Code section 53508.7 that the sale of the Bonds at negotiated sale as contemplated herein and by the Bond Purchase Agreement will provide more flexibility in the timing of the sale, an ability to implement the sale in a shorter time period, an increased ability to structure the Bonds to fit the needs of particular purchasers, and greater opportunity for the Underwriter to pre-market the Bonds to potential purchasers prior to the sale, all of which will contribute to the District's goal of achieving the lowest overall cost of funds. Estimates of the costs associated with the issuance of the Bonds are set forth on **Exhibit B** attached hereto and incorporated herein.

(d) Costs of Issuance. In accordance with Section 15146(h) of the California Education Code, the Authorized Officers are each hereby authorized to cause to be deposited in a costs of issuance account, which may be held by the Cost of Issuance Custodian, proceeds of the sale of the Bonds (exclusive of any premium or accrued interest received) in an amount not exceeding 2.00% of the principal amount of the Bonds sold, as shall be set forth in the Bond Purchase Agreement, for the purposes of paying the costs associated with the issuance of the Bonds.

(e) Annual Reserve and Capitalized Interest. In accordance with subsection (i) and (j) of Section 15146 of the California Education Code, the Authorized Officers are each hereby authorized to cause to be deposited in the Interest and Sinking Fund of the District proceeds of sale of the Bonds (in addition to any premium or accrued interest received) to fund (i) an annual reserve permitted by Section 15250 of the California Education Code, and/or (ii) capitalized interest in an amount not exceeding the interest scheduled to become due on the Bonds for a period of three years from the date of issuance of the Bonds, as shall be set forth in the Bond Purchase Agreement, if any such a deposit is deemed by the Authorized Officer executing the same to be in the best interests of the District.

(f) Good Faith Estimates of Cost. For purposes of California Education Code section 15146(b) and California Government Code section 5852.1, good faith estimates of (i) the true interest cost of the Bonds; (ii) the costs associated with the issuance of the Bonds, including any such costs which the Underwriter agrees to pay pursuant to the Bond Purchase Agreement; (iii) the amount of proceeds to be received by the District (less the Costs of Issuance or reserves or capitalized interest, if any); and (iv) the total payments of principal of and interest on the Bonds through the final maturity of the Bonds, are set forth on **Exhibit B** attached hereto and incorporated herein.

**Section 12. Insurance.** In the event the District purchases bond insurance for the Bonds, and to the extent that a bond insurer makes payment of the principal, or interest of the Bonds, it shall become the Owner of such Bonds with the right to payment of principal or interest on the Bonds, and shall be fully subrogated to all of the Owners' rights, including the Owners' rights to payment thereof. To evidence such subrogation (i) in the case of subrogation as to claims that were past due interest components, the Paying Agent shall note the bond insurer's rights as subrogee on the registration books for the Bonds maintained by the Paying Agent upon receipt of a copy of the cancelled check issued by the bond insurer for the payment of such interest to the Owners of the Bonds, and (ii) in the case of subrogation as to claims for past due principal, the Paying Agent shall note the bond insurer as subrogee on the registration books for the Bonds maintained by the Paying Agent upon surrender of the Bonds by the Owners thereof to the bond insurer or the insurance trustee for the bond insurer.

**Section 13. Continuing Disclosure Agreement.** The Continuing Disclosure Agreement, in substantially the form submitted to this meeting and made a part hereof as though set forth herein, is hereby approved, and the Authorized Officers are each hereby authorized and directed, for and in the name and on behalf of the District, to execute and deliver a Continuing Disclosure Agreement in substantially said form, as is necessary to cause the requirements of Rule 15c2-12 to be satisfied, with such changes, insertions and omissions as the Authorized Officer executing the same may require or approve, such determination, requirement or approval to be conclusively evidenced by the execution of the Continuing Disclosure Agreement by such Authorized Officer.

**Section 14. Preliminary Official Statement.** The Preliminary Official Statement to be distributed in connection with the public offering of the Bonds, in substantially the form submitted to this meeting and made a part hereof as though set forth herein, with such changes, insertions and omissions as may be approved by an Authorized Officer, is hereby approved, and the use of such Preliminary Official Statement in connection with the offering and sale of the Bonds is hereby authorized and approved. The Authorized Officers are each hereby authorized to certify on behalf of the District that such Preliminary Official Statement is deemed final as of its date, within the meaning of Rule 15c2-12 (except for the omission of certain final pricing, rating and related information as permitted by Rule 15c2-12).

**Section 15. Official Statement.** The preparation and delivery of an Official Statement with respect to the Bonds, and its use by the Underwriter in connection with the offering and sale of the Bonds, is hereby authorized and approved. Such Official Statement shall be in substantially the form of the Preliminary Official Statement distributed in connection with the public offering of the Bonds with such changes, insertions and omissions as may be approved by an Authorized Officer, such approval to be conclusively evidenced by the execution and delivery thereof. The Authorized Officers are each hereby authorized and directed, for and in the name of and on behalf of the District, to execute the final Official Statement with respect to the Bonds and any amendment or supplement thereto and thereupon to cause such final Official Statement and any such amendment or supplement to be delivered to the Underwriter. The final Official Statement, when prepared, is approved for distribution in connection with the offering and sale of the Bonds.

**Section 16. Application and Investment of Proceeds.**

(a) Proceeds Deposit. The proceeds from the sale of the Bonds, other than amounts deposited to the Interest and Sinking Fund and a costs of issuance account as described in Section 11 hereof, shall be deposited in the County Treasury to the credit of the Building Fund of the District. Any premium or accrued interest received by the District shall be deposited in the Interest and Sinking Fund of the District. Earnings on the investment of moneys in either fund will be retained in that fund and used only for the purposes to which that fund may lawfully be applied. Moneys in the Building Fund may only be applied for the purposes for which the Bonds were approved. Moneys in the Interest and Sinking Fund may only be applied to make payments of interest, principal, and premium, if any, on the Bonds. Any excess proceeds of the Bonds not needed for the authorized purposes set forth herein for which the Bonds are being issued shall be transferred to the Interest and Sinking Fund and applied to the payment of the principal of and interest on the Bonds. If, after payment in full of the Bonds, there remain excess proceeds, any such excess amounts shall be transferred to the general fund of the District.

(b) Investment of Funds. Amounts deposited into the Building Fund and the Interest and Sinking Fund, as well as proceeds of taxes held therein for payment of the Bonds, will be invested at the County Treasurer's discretion pursuant to State law and the investment policy of the County.

**Section 17. Rebate Fund.**

(a) Establishment of Rebate Fund. The District shall create and establish a special fund designated the "Cabrillo Unified School District (San Mateo County, California) General Obligation Bond, 2024 Election, 2025 Series A Bonds Rebate Fund" ("Rebate Fund"). All amounts at any time on deposit in the Rebate Fund shall be held in trust, to the extent required to satisfy the requirement to make rebate payments to the United States ("Rebate Requirement") pursuant to Section 148 of the Code, and the United

States Treasury Regulations promulgated thereunder ("Treasury Regulations"). Such amounts shall be free and clear of any lien hereunder and shall be governed by this Section and by the Tax Certificate to be executed by the District.

(b) Rebate Calculations. Within 45 days of the end of each fifth Bond Year (as such term is defined in the Tax Certificate), (1) the District shall calculate or cause to be calculated with respect to the Tax-Exempt Bonds the amount that would be considered the "rebate amount" within the meaning of Section 1.148-3 of the Treasury Regulations, using as the "computation date" for this purpose the end of such Bond Year, and (2) the District shall deposit to the Rebate Fund from amounts on deposit in the other funds established hereunder or from other District funds, if and to the extent required, amounts sufficient to cause the balance in the Rebate Fund to be equal to the "rebate amount" so calculated. The District shall not be required to deposit any amount to the Rebate Fund in accordance with the preceding sentence, if the amount on deposit in the Rebate Fund prior to the deposit required to be made under this subsection (b) equals or exceeds the "rebate amount" calculated in accordance with the preceding sentence. Such excess may be withdrawn from the Rebate Fund to the extent permitted under subsection (g) of this Section. The District shall not be required to calculate the "rebate amount" and shall not be required to deposit any amount to the Rebate Fund in accordance with this subsection (b), with respect to all or a portion of the proceeds of the Tax-Exempt Bonds (including amounts treated as proceeds of the Tax-Exempt Bonds) (1) to the extent such proceeds satisfy the expenditure requirements of Section 148(f)(4)(B) or Section 148(f)(4)(C) of the Code or Section 1.148-7(d) of the Treasury Regulations, whichever is applicable, and otherwise qualify for the exception to the Rebate Requirement pursuant to whichever of said sections is applicable, (2) to the extent such proceeds are subject to an election by the District under Section 148(f)(4)(C)(vii) of the Code to pay a one and one-half percent (1½%) penalty in lieu of arbitrage rebate in the event any of the percentage expenditure requirements of Section 148(f)(4)(C) are not satisfied, or (3) to the extent such proceeds qualify for the exception to arbitrage rebate under Section 148(f)(4)(A)(ii) of the Code for amounts in a "bona fide debt service fund." In such event, and with respect to such amounts, the District shall not be required to deposit any amount to the Rebate Fund in accordance with this subsection (b).

(c) Remittance of Balance. Any funds remaining in the Rebate Fund after redemption of all the Tax-Exempt Bonds and any amounts described in paragraph (ii) of subsection (d) of this Section, or provision made therefor satisfactory to the District, including accrued interest, shall be remitted to the District.

(d) Payment of Rebate. Subject to the exceptions contained in subsection (b) of this Section to the requirement to calculate the "rebate amount" and make deposits to the Rebate Fund, the District shall pay to the United States, from amounts on deposit in the Rebate Fund,

(i) not later than 60 days after the end of (A) the fifth Bond Year, and (B) each fifth Bond Year thereafter, an amount that, together with all previous rebate payments, is equal to at least 90% of the "rebate amount" calculated as of the end of such Bond Year in accordance with Section 1.148-3 of the Treasury Regulations; and

(ii) not later than 60 days after the payment of all Tax-Exempt Bonds, an amount equal to 100% of the "rebate amount" calculated as of the date of such payment (and any income attributable to the "rebate amount" determined to be due and payable) in accordance with Section 1.148-3 of the Treasury Regulations.

(e) Deficiencies in Fund. In the event that, prior to the time any payment is required to be made from the Rebate Fund, the amount in the Rebate Fund is not sufficient to make such payment when such payment is due, the District shall calculate (or have calculated) the amount of such deficiency and deposit an amount equal to such deficiency into the Rebate Fund prior to the time such payment is due.

(f) Payment to IRS. Each payment required to be made pursuant to subsection (d) of this Section shall be made to the Internal Revenue Service, on or before the date on which such payment is

due, and shall be accompanied by Internal Revenue Service Form 8038-T, such form to be prepared or cause to be prepared by the District.

(g) Withdrawal of Excess Funds. In the event that immediately following the calculation required by subsection (b) of this Section, but prior to any deposit made under said subsection, the amount on deposit in the Rebate Fund exceeds the "rebate amount" calculated in accordance with said subsection, the District may withdraw the excess from the Rebate Fund and credit such excess to the Interest and Sinking Fund.

(h) Maintenance of Records. The District shall retain records of all determinations made hereunder until three years after the complete retirement of the Tax-Exempt Bonds.

(i) Survival of Rebate Requirement. Notwithstanding anything in this Resolution to the contrary, the Rebate Requirement shall survive the payment in full or defeasance of the Bonds.

**Section 18. Other Covenants of the District.**

(a) Punctual Payment. The District will punctually pay, or cause to be paid, the principal of and interest on the Bonds, in strict conformity with the terms of the Bonds and of this Resolution, and it will faithfully observe and perform all of the conditions, covenants and requirements of this Resolution and of the Bonds. Nothing herein contained shall prevent the District from making advances of its own moneys, howsoever derived, to any of the uses or purposes permitted by law.

(b) Extension of Time for Payment. In order to prevent any accumulation of claims for interest after maturity, the District will not, directly or indirectly, extend or consent to the extension of the time for the payment of any claim for interest on any of the Bonds and will not, directly or indirectly, approve any such arrangement by purchasing or funding said claims for interest or in any other manner. In case any such claim for interest shall be extended or funded, whether or not with the consent of the District, such claim for interest so extended or funded shall not be entitled, in case of default hereunder, to the benefits of this Resolution, except subject to the prior payment in full of the principal of all of the Bonds then Outstanding and of all claims for interest which shall not have so extended or funded.

(c) Protection of Security and Rights of Owners. The District will preserve and protect the security of the Bonds and the rights of the Owners, and will warrant and defend their rights against all claims and demands of all persons. From and after the sale and delivery of any of the Bonds by the District, the Bonds shall be incontestable by the District.

(d) Continuing Disclosure. The District hereby covenants and agrees that it will comply with and carry out all of the provisions of the Continuing Disclosure Agreement, substantially in the form attached to the Official Statement as Appendix D. Notwithstanding any other provision of this Resolution, failure of the District to comply with the Continuing Disclosure Agreement shall not be considered an event of default; however, any holder or beneficial owner of the Bonds may take such actions as may be necessary and appropriate to compel performance, including seeking mandate of specific performance by court order.

(e) Further Assurances. The District will adopt, make, execute and deliver any and all such further resolutions, instruments and assurances as may be reasonably necessary or proper to carry out the intention or to facilitate the performance of this Resolution, and for the better assuring and confirming unto the Owners of the Bonds of the rights and benefits provided in this Resolution.

(f) Tax Covenants.

(i) The District shall not take any action, or fail to take any action, if such action or failure to take such action would adversely affect the exclusion from gross income of the interest payable on Tax-Exempt Bonds under Section 103 of the Code. Without limiting the generality of the foregoing, the District hereby covenants that it will comply with the requirements of the Tax

Certificate with respect to the Tax-Exempt Bonds to be executed by the District on the date of issuance of such Tax-Exempt Bonds. The provisions of this subsection (i) shall survive payment in full or defeasance of the Tax-Exempt Bonds.

(ii) In the event that at any time the District is of the opinion that for purposes of this Section it is necessary or helpful to restrict or limit the yield on the investment of any monies held by the County Treasurer on behalf of the District, in accordance with this Resolution or pursuant to law, the District shall so request of the County Treasurer in writing, and the District shall make its best efforts to ensure that the County Treasurer shall take such action as may be necessary in accordance with such instructions.

(iii) Notwithstanding any provision of this Section, if the District shall provide to the County Treasurer an Opinion of Bond Counsel that any specified action required under this Section is no longer required or that some further or different action is required to maintain the exclusion from federal income tax of interest on Tax-Exempt Bonds under Section 103 of the Code, the County Treasurer may conclusively rely on such Opinion of Bond Counsel in complying with the requirements of this Section and of the Tax Certificate with respect to the Tax-Exempt Bonds, and the covenants hereunder shall be deemed to be modified to that extent.

**Section 19. Supplemental Resolutions.**

(a) Without Consent of Owners. For any one or more of the following purposes and at any time or from time to time, a Supplemental Resolution of the District may be adopted, which, without the requirement of consent of the Owners of the Bonds, shall be fully effective in accordance with its terms:

(i) to add to the covenants and agreements of the District in this Resolution, other covenants and agreements to be observed by the District which are not contrary to or inconsistent with this Resolution as theretofore in effect;

(ii) to add to the limitations and restrictions in this Resolution, other limitations and restrictions to be observed by the District which are not contrary to or inconsistent with this Resolution as theretofore in effect;

(iii) to confirm, as further assurance, any pledge under, and the subjection to any lien or pledge created or to be created by, this Resolution, of any moneys, securities or funds, or to establish any additional funds or accounts to be held under this Resolution;

(iv) to cure any ambiguity, supply any omission, or cure or correct any defect or inconsistent provision in this Resolution;

(v) to make such additions, deletions or modifications as may be necessary or desirable to assure exemption from federal income taxation of interest on the Tax-Exempt Bonds; or

(vi) to amend or supplement this Resolution in any other respect, provided such Supplemental Resolution does not, in the Opinion of Bond Counsel, adversely affect the interests of the Owners.

(b) With Consent of the Owners. Any modification or amendment of this Resolution and of the rights and obligations of the District and of the Owners of the Bonds, in any particular, may be made by a Supplemental Resolution, with the written consent of the Owners of at least two-thirds in aggregate principal amount of the Bonds Outstanding at the time such consent is given. No such modification or amendment shall permit a change in the terms of maturity of the principal of any Outstanding Bonds or of any interest payable thereon or a reduction in the principal amount thereof or in the rate of interest thereon, or shall reduce the percentage of Bonds the consent of the Owners of which is required to effect any such

modification or amendment, or shall reduce the amount of moneys pledged for the repayment of the Bonds without the consent of all the Owners of such Bonds, or shall change or modify any of the rights or obligations of any Paying Agent without its written assent thereto.

**Section 20. Defeasance.**

(a) Discharge of Resolution. Any or all of the Bonds may be paid by the District in any of the following ways, provided that the District also pays or causes to be paid any other sums payable hereunder by the District:

(i) by paying or causing to be paid the principal or redemption price of and interest on Bonds Outstanding, as and when the same become due and payable; or

(ii) by depositing with an escrow agent selected by the District, in trust, at or before maturity, money or securities in the necessary amount, including investment earnings thereon (as provided in subsection (c)), to pay or redeem Bonds Outstanding; or

(iii) by delivering to the Paying Agent, for cancellation by it, Bonds Outstanding.

If the District shall pay all Bonds Outstanding, and shall also pay or cause to be paid all other sums payable hereunder by the District, then and in that case, at the election of the District (evidenced by a certificate of an Authorized Officer, filed with the Paying Agent, signifying the intention of the District to discharge all such indebtedness and this Resolution), and notwithstanding that any Bonds shall not have been surrendered for payment, this Resolution and other assets made under this Resolution and all covenants, agreements and other obligations of the District under this Resolution shall cease, terminate, become void and be completely discharged and satisfied, except only as provided in subsection (b) of this section. In such event, upon request of the District, the Paying Agent shall cause an accounting for such period or periods as may be requested by the District to be prepared and filed with the District and shall execute and deliver to the District all such instruments as may be necessary to evidence such discharge and satisfaction, and the Paying Agent shall pay over, transfer, assign or deliver to the District all moneys or securities or other property held by it pursuant to this Resolution which are not required for the payment or redemption of Bonds not theretofore surrendered for such payment or redemption.

(b) Discharge of Liability on Bonds. Upon the deposit, in trust, at or before maturity, of money or securities in the necessary amount (as provided in subsection (c)) to pay or redeem any Outstanding Bond (whether upon or prior to its maturity or the redemption date of such Bond), provided that, if such Bond is to be redeemed prior to maturity, notice of such redemption shall have been given as in Section 7 provided or provision satisfactory to the escrow agent shall have been made for the giving of such notice, then all liability of the District in respect of such Bond shall cease and be completely discharged, except only that thereafter the Owner thereof shall be entitled only to payment of the principal of and interest on such Bond by the District, and the District shall remain liable for such payment, but only out of such money or securities deposited with the escrow agent as aforesaid for such payment; provided further, however, that the provisions of subsection (d) shall apply in all events. The District may at any time surrender to the Paying Agent for cancellation by it any Bonds previously issued and delivered, which the District may have acquired in any manner whatsoever, and such Bonds, upon such surrender and cancellation, shall be deemed to be paid and retired.

(c) Deposit of Money or Securities with Escrow Agent. Whenever in this Resolution it is provided or permitted that there be deposited with or held in trust by an escrow agent money or securities in the necessary amount to pay or redeem any Bonds, the money or securities so to be deposited or held may include money or securities held by an escrow agent in the funds and accounts established pursuant to this Resolution and shall be:

(i) lawful money of the United States of America in an amount equal to the principal amount of such Bonds and all unpaid interest thereon to maturity, except that, in the case of Bonds

which are to be redeemed prior to maturity and in respect of which notice of such redemption shall have been given as in Section 7 provided or provision satisfactory to the escrow agent shall have been made for the giving of such notice, the amount to be deposited or held shall be the principal amount or redemption price of such Bonds and all unpaid interest thereon to the redemption date; or

(ii) Federal Securities (not callable by the issuer thereof prior to maturity) the principal of and interest on which when due, in the opinion of a certified public accountant delivered to the District, will provide money sufficient to pay the principal or redemption price of and all unpaid interest to maturity, or to the redemption date, as the case may be, on the Bonds to be paid or redeemed, as such principal or redemption price and interest become due, provided that, in the case of Bonds which are to be redeemed prior to the maturity thereof, notice of such redemption shall have been given as provided in Section 7 or provision satisfactory to the Paying Agent or an escrow agent shall have been made for the giving of such notice; provided, in each case, that the escrow agent shall have been irrevocably instructed (by the terms of this Resolution or by request of the District) to apply such money to the payment of such principal or redemption price and interest with respect to such Bonds.

(d) Payment of Bonds After Discharge of Resolution. Notwithstanding any provisions of this Resolution, any moneys held by the escrow agent in trust for the payment of the principal or redemption price of, or interest on, any Bonds and remaining unclaimed after the payment is due (whether at maturity or upon call for redemption as provided in this Resolution), if such moneys were so held at such date, or two years after the date of deposit of such moneys if deposited after said date when all of the Bonds became due and payable, shall be repaid to the District free from the trusts created by this Resolution, and all liability of the escrow agent with respect to such moneys shall thereupon cease; provided, however, that before the repayment of such moneys to the District as aforesaid, the Paying Agent may (at the cost of the District) first mail to the Owners of all Bonds which have not been paid at the addresses shown on the Bond Register a notice in such form as may be deemed appropriate by the Paying Agent, with respect to the Bonds so payable and not presented and with respect to the provisions relating to the repayment to the District of the moneys held for the payment thereof.

**Section 21. Professional Services.** Dannis Woliver Kelley shall serve as Bond Counsel to the District for the Bonds. Raymond James & Associates, Inc. shall serve as the Underwriter for the Bonds, and Dale Scott & Company, Inc. shall serve as Municipal Advisor to the District for the Bonds.

**Section 22. Delegation of Authority; Electronic Signatures.** The Authorized Officers are hereby authorized and directed, jointly and severally, to do any and all things which they may deem necessary or advisable in order to consummate the transactions herein authorized and otherwise to carry out, give effect to and comply with the terms and intent of this Resolution. The Board hereby consents to the use of electronic signatures, in accordance with the Uniform Electronic Transactions Act (Cal. Civ. Code, § 1633.1 et seq.), by any Authorized Officer (or designee) in order to accomplish the foregoing.

**Section 23. Approval of Actions.** All actions heretofore taken by the officers, employees and agents of the District with respect to the transactions set forth above are hereby approved, confirmed and ratified.

**Section 24. Filing with County.** The Superintendent, or such other officer or employee of the District as the Superintendent may designate, is hereby authorized and directed to report to the County Treasurer (or similar officer) the final terms of sale of the Bonds, and to file with the County Treasurer a copy of the executed Bond Purchase Agreement and this Resolution, and the schedule of amortization of the principal of the Bonds, and to file with the County Treasurer a proposed schedule of draws on the Building Fund of the District, and this Resolution shall serve as the notice required to be given by Section 15140(c) of the California Education Code and as the District's request to the County Treasurer and the Board of Supervisors of the County to propose and adopt in each year a tax rate applicable to all taxable property of the District for payment of the Bonds, pursuant to law, to levy and collect said taxes for the payment of the Bonds, to pay in a timely manner to the Paying Agent on behalf of the Owners of the Bonds

the principal, interest, and premium, if any, due on the Bonds in each year, and to create in the County Treasury to the credit of the District a Building Fund and an Interest and Sinking Fund pursuant to Section 15146 of the California Education Code.

**Section 25. Nonliability of County.** Notwithstanding anything to the contrary contained herein, in the Bonds or in any other document mentioned herein, neither the County, nor its officials, officers, employees or agents shall have any liability hereunder or by reason hereof or in connection with the transactions contemplated hereby, the Bonds are not a debt of the County or a pledge of the full faith and credit of the County, and the Bonds and any liability in connection therewith shall be paid solely from *ad valorem* property taxes lawfully levied to pay the principal of or interest on the Bonds.

**Section 26. Effective Date.** This Resolution shall take effect from and after its date of adoption.

**PASSED AND ADOPTED** this 20th day of March, 2025, at a meeting of the Governing Board by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

CABRILLO UNIFIED SCHOOL DISTRICT

By: _____
Carmen Daniel,
Board President

ATTEST:

By: _____
Ramon Miramontes, Ed.D.,
Secretary to the Board

DWK 4353465v2

**EXHIBIT A**

FORM OF BOND

Unless this certificate is presented by an authorized representative of The Depository Trust Company to the issuer or its agent for registration of transfer, exchange or payment, and any certificate issued is registered in the name of Cede & Co. or such other name as requested by an authorized representative of The Depository Trust Company and any payment is made to Cede & Co., ANY TRANSFER, PLEDGE OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL since the registered owner hereof, Cede & Co., has an interest herein.

**REGISTERED**

**NO. R-__** $_____

**CABRILLO UNIFIED SCHOOL DISTRICT**
**(SAN MATEO COUNTY, CALIFORNIA)**
**GENERAL OBLIGATION BOND**
**2024 ELECTION, 2025 SERIES A**

| **INTEREST RATE:** | **MATURITY DATE:** | **DATED:** | **CUSIP NO:** |
|---|---|---|---|
| ___% | August 1, 20__ | _____, 2025 | |

**REGISTERED OWNER:** **CEDE & CO.**

**PRINCIPAL AMOUNT:**

The Cabrillo Unified School District (the "District") in San Mateo County, California, for value received, promises to pay to the Registered Owner named above, or registered assigns, the Principal Amount on the Maturity Date, each as stated above, and interest thereon until the Principal Amount is paid or provided for at the Interest Rate stated above, on February 1 and August 1 of each year (each an "Interest Payment Date"), commencing _____ 1, 202_. This bond will bear interest from the Interest Payment Date next preceding the date of authentication hereof unless it is authenticated as of a day during the period from the close of business on the 15th day of the calendar month preceding any Interest Payment Date (the "Record Date") to such Interest Payment Date, inclusive, in which event it shall bear interest from such Interest Payment Date, or unless it is authenticated on or before _____ 15, 202_, in which event it shall bear interest from the date of delivery. Principal and interest are payable in lawful money of the United States of America, without deduction for the paying agent services, to the person in whose name this bond (or, if applicable, one or more predecessor bonds) is registered (the "Registered Owner") on the Registration Books maintained by The Bank of New York Mellon Trust Company, N.A. (the "Paying Agent"), acting in its capacity as bond registrar (the "Bond Registrar"). Principal is payable upon presentation and surrender of this bond at the office of the Paying Agent. Interest is payable by check mailed by the Paying Agent on each Interest Payment Date to the Registered Owner of this Bond (or one or more predecessor Bonds) as shown and at the address appearing on the Registration Books on the Record Date. The Owner of Bonds in the aggregate principal amount of $1,000,000 or more may request in writing to the Paying Agent that the Owner be paid interest by wire transfer to the bank and account number on file with the Paying Agent as of the Record Date.

This Bond is one of a series of $_____ of bonds approved for the purpose of constructing, reconstructing, rehabilitating or replacing school facilities, furnishing and equipping school facilities; and paying all necessary legal, financial, engineering and contingent costs in connection therewith under authority of and pursuant to the laws of the State of California, and the requisite 55% vote of the electors of the District cast at a duly called election held on November 5, 2024, upon the question of issuing bonds in the amount of $2,140,000, and the resolution of the Governing Board of the District adopted on _____,

2025 (“Resolution”). This Bond and the issue of which this bond is one are payable as to both principal and interest from the proceeds of the levy of *ad valorem* taxes on all property subject to such taxes in the District, which taxes are unlimited as to rate or amount. The Bonds of this issue are general obligations of the District and do not constitute an obligation of the County except as provided in the Resolution. No part of any fund of the County is pledged or obligated to the payment of the Bonds of this issue.

This Bond is exchangeable and transferable for bonds of like tenor, maturity and Transfer Amount (as defined in the Resolution) and in authorized denominations at the office of the Paying Agent, by the Registered Owner or by a person legally empowered to do so, upon presentation and surrender hereof to the Paying Agent as bond registrar, together with a request for exchange or an assignment signed by the Registered Owner or by a person legally empowered to do so, in a form satisfactory to the Paying Agent, all subject to the terms, limitations and conditions provided in the Resolution. All fees and costs of transfer shall be paid by the transferor. The District and the Paying Agent may deem and treat the Registered Owner as the absolute owner of this Bond for the purpose of receiving payment of or on account of principal or interest and for all other purposes, and neither the District nor the Paying Agent shall be affected by any notice to the contrary.

Neither the District nor the Paying Agent will be required to transfer or exchange any Bonds (a) during the period from the Record Date next preceding any Interest Payment Date to such Interest Payment Date, (b) during the period beginning with the opening of business on the 15th business day next preceding any date of selection of Bonds to be redeemed and ending with the close of business on the day on which the applicable notice of redemption is given, or (c) which have been selected or called for redemption in whole or in part.

The Bonds are subject to redemption pursuant to the Bond Purchase Agreement by and between the District and Raymond James & Associates, Inc..

Reference is made to the Resolution for a more complete description of the provisions, among others, with respect to the nature and extent of the security for the Bonds of this series, the rights, duties and obligations of the District, the Paying Agent and the Registered Owners, and the terms and conditions upon which the bonds are issued and secured. The Registered Owner of this bond assents, by acceptance hereof, to all of the provisions of the Resolution. Defined terms used in this Bond and not defined shall have the meaning ascribed thereto in the Resolution.

It is certified and recited that all acts and conditions required by the Constitution and laws of the State of California to exist, to occur and to be performed or to have been met precedent to and in the issuing of the bonds in order to make them legal, valid and binding obligations of the District, have been performed and have been met in regular and due form as required by law; that payment in full for the bonds has been received; that no statutory or constitutional limitation on indebtedness or taxation has been exceeded in issuing the bonds; and that due provision has been made for levying and collecting *ad valorem* property taxes on all of the taxable property within the District in an amount sufficient to pay principal and interest when due.

This Bond shall not be valid or obligatory for any purpose and shall not be entitled to any security or benefit under the Resolution until the Certificate of Authentication below has been signed.

**IN WITNESS WHEREOF**, the Cabrillo Unified School District, San Mateo County, California, has caused this bond to be executed on behalf of the District and in their official capacities by the manual or facsimile signatures of the President of the Governing Board of the District, and to be countersigned by the manual or facsimile signature of the Secretary to the Governing Board of the District, all as of the date stated above.

CABRILLO UNIFIED SCHOOL DISTRICT

By: _____
President
Governing Board

COUNTERSIGNED:

By: _____
Secretary
Governing Board

CERTIFICATE OF AUTHENTICATION

This Bond is one of the bonds described in the Resolution referred to herein, which has been authenticated and registered on _____, 2025.

The Bank of New York Mellon Trust Company, N.A.

By: _____
Authorized Officer

ASSIGNMENT

For value received, the undersigned sells, assigns and transfers to (print or typewrite name, address and zip code of Transferee): _____

_____

_____

this bond and irrevocably constitutes and appoints attorney to transfer this bond on the books for registration thereof, with full power of substitution in the premises.

Dated: _____

Signature Guaranteed:

_____

Commercial bank, trust company
or member of a national securities exchange.

Notice: The assignor's signature to this assignment must correspond with the name as it appears upon the face of the within bond in every particular, without alteration or any change whatever, and the signature(s) must be guaranteed by a member firm of the New York Stock Exchange or a commercial bank or trust company.

Social Security Number, Taxpayer Identification Number or other identifying number of Assignee: _____

_____

**EXHIBIT B**

GOOD FAITH ESTIMATES

1. Estimated True Interest Cost of the Bonds:

3.14%

2. Estimated Costs of Issuance, including Underwriter's Discount and bond insurance (the "Finance Charge"):

$275,000

3. Estimated Amount of Proceeds to be received by the District, less Finance Charge, reserves (if any) and capitalized interest (if any):

$14,725,000

4. Estimated Total Payment Amount (Debt Service to Maturity, including any Finance Charge not paid with proceeds of the Bonds (if any)):

$16,822,500

# CABRILLO UNIFIED SCHOOL DISTRICT

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

**INTERIM SUPERINTENDENT**
Dr. Ramon Miramontes

**GOVERNING BOARD**
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine


# MEMORANDUM

**MEETING DATE:** February 27, 2025
**TO:** Members of the Governing Board
**FROM:** Jennifer Marsh, Chief Business Officer
**CATEGORY:** Action
**ITEM TITLE:** Approval of Independent Audit Report for Year Ending June 30, 2024

## 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, 2024, 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.

The audit report provides a comprehensive review of the district's financial position, including the Statement of Net Position, Statement of Activities, and various governmental fund reports.

## REPORT/PROPOSAL

2023-24 CUSD Audited Financials – C&ALLP

## FISCAL ANALYSIS

The independent audit reflects the financial impact across the General Fund and other district funds, ensuring transparency and accountability in fiscal management.

## RECOMMENDATION

Accept/Approve the Independent Audit Report for the Year Ending June 30, 2024, as submitted

***Prepared by:*** *Holly Lynne*

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

AUDIT REPORT

JUNE 30, 2024

**Chavan & Associates, LLP**
Certified Public Accountants
16450 Monterey Road, Suite #5
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 Audit of the Financial Statements

### *Opinions*

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, 2024, 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, 2024 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 *Government Auditing Standards* 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 pension plan contributions, schedule of proportionate share of net pension liabilities and schedule of changes in total OPEB liability, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 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*; schedule of average daily attendance, schedule of instructional time, schedule of charter schools and the reconciliation of the Annual Financial and Budget Report to the Audited Financial Statements, as required by the *2023-24 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 Requirements, 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.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. This 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 GAAS. In our opinion, the supplementary information as listed above is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Information**

Management is responsible for the other information included in the financial report. The other information comprises the organization schedule and schedule of financial trends and analysis but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 28, 2025, 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 Cabrillo Unified School District's internal control over financial reporting and compliance.

C & A LLP

January 28, 2025
Morgan Hill, California

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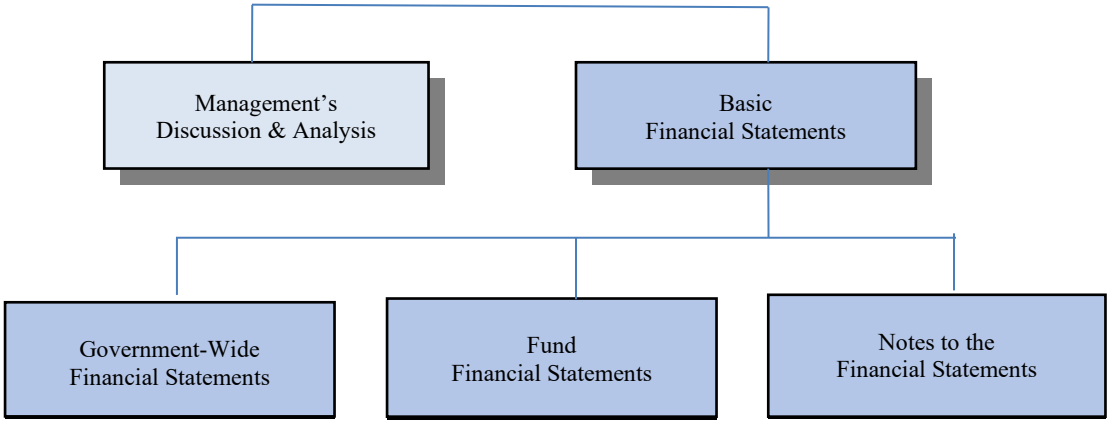
*Management's Discussion and Analysis*

## 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, 2024. 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, 2024 were as follows:

- Total net position decreased by $255,825 from June 30, 2023 to June 30, 2024.
- General revenues accounted for $48,603,981 which is 76% of all revenues. Program specific revenues in the form of operating grants and contributions and charges for services accounted for $15,355,653 or 24% of total revenues of $63,959,634.
- The District had $64,215,459 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 $14,273,730, or 18%, from June 30, 2023 to June 30, 2024.
- Among major funds, the General Fund reported $50,722,375 in revenues and $48,273,806 in expenditures. The General Fund's fund balance increased by $2,140,970 from June 30, 2023 to June 30, 2024.

## 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 2023 - 2024?" 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 $27,193,557 and net capital assets increased by $10,677,347 while long-term liabilities increased by $29,574,338. Unrestricted net position of the District, which does not have constraints from grantors, legal requirements, or legislation, decreased by $1,157,771.

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

**Table 1 - Summary of Net Position**

| | 2024 | 2023 | Change | Percent |
|---|---|---|---|---|
| **Assets** | | | | |
| Current Assets | $ 98,843,875 | $ 82,327,665 | $ 16,516,210 | 20.1% |
| Capital Assets | 136,671,996 | 125,994,649 | 10,677,347 | 8.5% |
| Total Assets | $ 235,515,871 | $ 208,322,314 | $ 27,193,557 | 13.1% |
| Deferred Outflows of Resources | $ 15,826,174 | $ 13,303,820 | $ 2,522,354 | 19.0% |
| **Liabilities** | | | | |
| Current and Other Liabilities | $ 8,532,151 | $ 6,315,671 | $ 2,216,480 | 35.1% |
| Long-Term Liabilities | 213,022,540 | 183,448,202 | 29,574,338 | 16.1% |
| Total Liabilities | $ 221,554,691 | $ 189,763,873 | $ 31,790,818 | 16.8% |
| Deferred Inflows of Resources | $ 3,759,577 | $ 5,578,659 | $ (1,819,082) | -32.6% |
| **Net Position** | | | | |
| Net Investment in Capital Assets | $ 41,458,080 | $ 42,106,007 | $ (647,927) | -1.5% |
| Restricted | 19,551,791 | 18,001,918 | 1,549,873 | 8.6% |
| Unrestricted | (34,982,094) | (33,824,323) | (1,157,771) | -3.4% |
| Total Net Position | $ 26,027,777 | $ 26,283,602 | $ (255,825) | -1.0% |

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

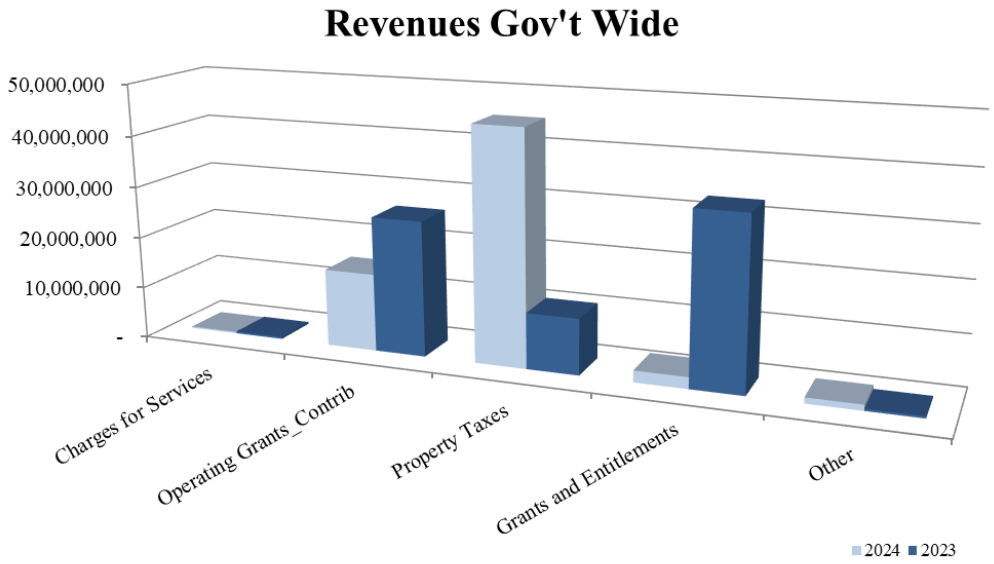
**Table 2 - Change in Net Position**

| | 2024 | 2023 | Change | Percent |
|---|---|---|---|---|
| **Revenues** | | | | |
| Program Revenues: | | | | |
| Charges for Services | $ 280,466 | $ 374,326 | $ (93,860) | -25.1% |
| Operating Grants and Contributions | 15,075,187 | 26,256,350 | (11,181,163) | -42.6% |
| General Revenues: | | | | |
| Property Taxes | 45,215,398 | 10,832,004 | 34,383,394 | 317.4% |
| Grants and Entitlements - Unrestricted | 2,257,737 | 33,048,788 | (30,791,051) | -93.2% |
| Other | 1,130,846 | 404,460 | 726,386 | 179.6% |
| Total Revenues | 63,959,634 | 70,915,928 | (6,956,294) | -9.8% |
| **Program Expenses** | | | | |
| Instruction | 32,077,078 | 30,873,665 | 1,203,413 | 3.9% |
| Instruction-Related Services | 8,538,116 | 7,681,954 | 856,162 | 11.1% |
| Pupil Services | 5,237,394 | 4,768,136 | 469,258 | 9.8% |
| General Administration | 4,077,694 | 3,584,763 | 492,931 | 13.8% |
| Plant Services | 6,760,480 | 5,640,972 | 1,119,508 | 19.8% |
| Ancillary Services | 1,187,405 | 1,356,279 | (168,874) | -12.5% |
| Community Services | 119,513 | 44,179 | 75,334 | 170.5% |
| Payments to Other Agencies | 376,466 | 273,958 | 102,508 | 37.4% |
| Interest and Fiscal Charges | 5,841,313 | 2,792,716 | 3,048,597 | 109.2% |
| Total Expenses | 64,215,459 | 57,016,622 | 7,198,837 | 12.6% |
| Change in Net Position | $ (255,825) | $ 13,899,306 | $ (14,155,131) | -101.8% |

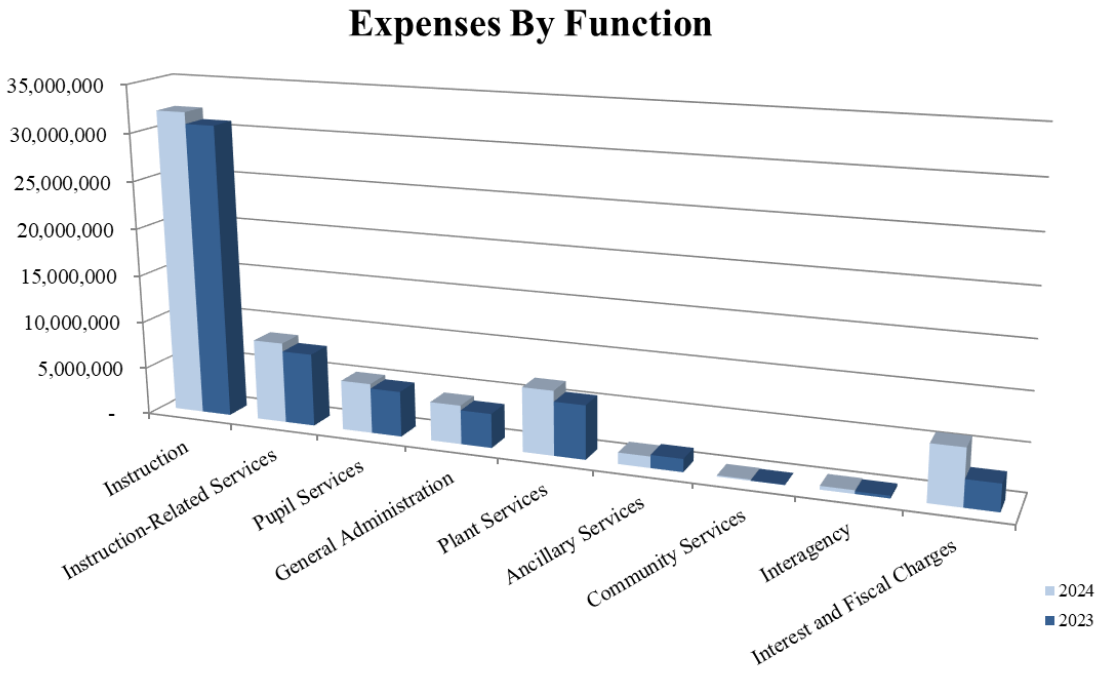
Property taxes comprised 71% of District revenues versus 15% in the prior year. Direct instruction costs comprised 50% of District expenses for fiscal year 2023-24 which was consistent with the prior year. Total revenues decreased by 9.8% and total expenses increased by 12.6% as compared to the prior fiscal year.

The dependence upon tax and local revenues is apparent, 76% 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, 2023 and 2024:




The following is a summary of expenses by function for the fiscal years ended June 30, 2023 and 2024:



## 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 | 2024 | 2023 | Change | Percent |
|---|---|---|---|---|
| Instruction | $ 25,350,626 | $ 17,296,947 | $ 8,053,679 | 46.6% |
| Instruction-Related Services | 6,891,994 | 5,593,547 | 1,298,447 | 23.2% |
| Pupil Services | 3,507,068 | (520,454) | 4,027,522 | 773.8% |
| General Administration | 4,040,306 | 3,560,310 | 479,996 | 13.5% |
| Plant Services | 6,679,721 | 5,270,444 | 1,409,277 | 26.7% |
| Ancillary Services | 806,528 | 897,796 | (91,268) | -10.2% |
| Community Services | 86,228 | 3,218 | 83,010 | 2579.6% |
| Payments to Other Agencies | (4,343,978) | (4,508,578) | 164,600 | 3.7% |
| Interest and Fiscal Charges | 5,841,313 | 2,792,716 | 3,048,597 | 109.2% |
| Total Net Cost of Services | $ 48,859,806 | $ 30,385,946 | $ 18,473,860 | 60.8% |

*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 | 2024 | 2023 | Change |
|---|---|---|---|
| General Fund | $ 7,715,645 | $ 5,574,675 | $ 2,140,970 |
| Building Fund | 62,206,084 | 52,566,358 | 9,639,726 |
| Bond Interest & Redemption Fund | 7,631,189 | 5,941,631 | 1,689,558 |
| Nonmajor Funds | 14,685,806 | 13,882,330 | 803,476 |
| Total Governmental Fund Balances | $ 92,238,724 | $ 77,964,994 | $ 14,273,730 |

## 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 2023-24 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 $514,303 from the original to final budget.

For the General Fund, the final budget basis revenue and other financing sources estimate was $47,625,474. The original budgeted estimate was $47,111,171.

## 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 | 2024 Net Capital Asset | 2023 Net Capital Asset | Percentage Change |
|---|---|---|---|
| Land | $ 1,456,448 | $ 1,456,448 | 0.0% |
| Work-in-Progress | 35,864,957 | 22,703,355 | 58.0% |
| Site Improvements | 11,568,606 | 11,399,568 | 1.5% |
| Buildings and Improvements | 86,986,842 | 89,637,753 | -3.0% |
| Furniture and Equipment | 795,143 | 797,525 | -0.3% |
| Totals | $ 136,671,996 | $ 125,994,649 | 8.5% |

## LONG TERM LIABILITIES

Table 6 shows the changes in the District's long-term liabilities:

**Table 6 - Long-term Liabilities**

| Type | 2024 | 2023 | Percentage Change |
|---|---|---|---|
| General obligation bonds | $ 157,420,000 | $ 136,455,000 | 15.4% |
| Unamortized bond premiums - net | 14,686,453 | 11,294,360 | 30.0% |
| Net Pension Liability | 40,536,082 | 35,128,564 | 15.4% |
| Compensated absences | 380,005 | 570,278 | -33.4% |
| Total Debt | $ 213,022,540 | $ 183,448,202 | 16.1% |

## FACTORS BEARING ON THE DISTRICT'S FUTURE

The district continues to navigate significant fiscal challenges, requiring ongoing stabilization efforts to ensure long-term financial sustainability. Despite these challenges, the district remains Basic Aid funded and provided a total salary increase of 6% across the board to all employees. While this investment in staff was essential, it further underscores the need for prudent financial planning moving forward.

The Fiscal Stabilization Plan for 2025-26 includes:

- Targeted program and staffing reductions to align expenditures with available revenues.
- Right-sizing district operations to enhance efficiency and financial sustainability.
- Maximizing Fund 40 to strengthen reserves, with a goal of increasing General Fund reserves from 3% to 10%, providing matching funds for key facility projects, and establishing an instructional technology stabilization account.
- A commitment to responsible fiscal management, including staff reductions and program adjustments, with key milestones such as the March 15 layoff notices and May 15 final notices.

Additionally, the district must continue to monitor the impact of the Governor's 2025-26 State Budget Proposal and other external economic factors influencing revenue projections. While maintaining Basic Aid status provides some financial stability, ongoing austerity measures and careful planning are necessary to ensure the district can meet its long-term obligations and continue providing high-quality education.

Increases to state mandated employer rates for State retirement systems (CalSTRS and CalPERS) continue to put negative pressure on the District's budget. The employer CalSTRS rate was 19.1% in 2022-23 and ongoing, subject to action by the legislature. The employer CalPERS rate was 26.68% in 2023-2024 and increased to 27.05% in 2024-25. The rate is projected to increase to 27.4% in 2025-2026, and 27.5% in 2026-2027.

## 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 Jennifer Marsh, 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, 2024**

| | Governmental Activities |
|---|---|
| **Assets** | |
| Current assets: | |
| Cash in county treasury | $ 93,836,498 |
| Cash in revolving fund | 25,000 |
| Cash in bank | 89,721 |
| Accounts receivable | 4,855,575 |
| Inventories | 37,081 |
| Total current assets | 98,843,875 |
| Capital assets - net | 136,671,996 |
| Total Assets | $ 235,515,871 |
| **Deferred Outflows of Resources** | |
| Deferred loss on early retirement of long-term debt | $ 536,250 |
| Pension adjustments | 15,289,924 |
| Total Deferred Outflows of Resources | $ 15,826,174 |
| **Liabilities** | |
| Accounts payable | $ 5,712,645 |
| Unearned revenue | 892,506 |
| Accrued interest | 1,927,000 |
| Total current liabilities | 8,532,151 |
| Long-term liabilities: | |
| Due within one year | 3,815,000 |
| Due after one year | 209,207,540 |
| Total long-term liabilities | 213,022,540 |
| Total Liabilities | $ 221,554,691 |
| **Deferred Inflows of Resources** | |
| Pension adjustments | $ 3,759,577 |
| **Net Position** | |
| Net investment in capital assets | $ 41,458,080 |
| Restricted for: | |
| Capital projects | 14,260,712 |
| Educational programs | 4,898,549 |
| Adult education | 142,859 |
| Cafeteria programs | 249,671 |
| Total restricted net position | 19,551,791 |
| Unrestricted | (34,982,094) |
| Total Net Position | $ 26,027,777 |

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, 2024**

| | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Net (Expense) Revenue and Changes in Net Position |
|---|---|---|---|---|
| Governmental activities | | | | |
| Instruction | $ 32,077,078 | $ 10,955 | $ 6,715,497 | $ (25,350,626) |
| Instruction-related services: | | | | |
| Supervision of instruction | 2,674,080 | 1,244 | 826,959 | (1,845,877) |
| Instruction library, media and technology | 2,044,662 | 1,987 | 94,509 | (1,948,166) |
| School site administration | 3,819,374 | 2,042 | 719,381 | (3,097,951) |
| Pupil services: | | | | |
| Home-to-school transportation | 650,572 | 3,034 | 123,337 | (524,201) |
| Food services | 1,261,822 | 90,157 | 938,894 | (232,771) |
| All other pupil services | 3,325,000 | 1,036 | 573,868 | (2,750,096) |
| General administration: | | | | |
| All other general administration | 4,077,694 | - | 37,388 | (4,040,306) |
| Plant services | 6,760,480 | 2,046 | 78,713 | (6,679,721) |
| Ancillary services | 1,187,405 | 515 | 380,362 | (806,528) |
| Community services | 119,513 | 799 | 32,486 | (86,228) |
| Payments to other agencies | 376,466 | 166,651 | 4,553,793 | 4,343,978 |
| Interest on long-term debt | 5,841,313 | - | - | (5,841,313) |
| Total governmental activities | $ 64,215,459 | $ 280,466 | $ 15,075,187 | (48,859,806) |
| General revenues: | | | | |
| Taxes and subventions: | | | | |
| Taxes levied for general purposes | | | | 36,915,847 |
| Taxes levied for debt service | | | | 6,706,923 |
| Taxes levied for other specific purpose | | | | 1,592,628 |
| Federal and state aid non restricted to specific purposes | | | | 2,257,737 |
| Interest and investment earnings | | | | 583,828 |
| Miscellaneous | | | | 547,018 |
| Total general revenues and special item | | | | 48,603,981 |
| Change in net position | | | | (255,825) |
| Net position beginning | | | | 26,283,602 |
| Net position ending | | | | $ 26,027,777 |

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

**CABRILLO UNIFIED SCHOOL DISTRICT**
**GOVERNMENTAL FUNDS**
**BALANCE SHEET**
**JUNE 30, 2024**

| | General Fund | Building Fund | Bond Interest and Redemption Fund | Other Nonmajor Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|
| **Assets** | | | | | |
| Cash and investments | $ 6,465,892 | $ 65,435,531 | $ 7,576,225 | $ 14,358,850 | $ 93,836,498 |
| Cash in revolving fund | 25,000 | - | - | - | 25,000 |
| Cash in bank | 89,721 | - | - | - | 89,721 |
| Accounts receivable | 3,644,410 | 550,708 | 54,964 | 605,493 | 4,855,575 |
| Due from other funds | 108,927 | - | - | 107,098 | 216,025 |
| Prepaid items and stores inventories | 28,751 | - | - | 8,330 | 37,081 |
| Total Assets | $ 10,362,701 | $ 65,986,239 | $ 7,631,189 | $ 15,079,771 | $ 99,059,900 |
| **Liabilities and Fund Balances** | | | | | |
| Liabilities: | | | | | |
| Accounts payable | $ 1,864,104 | $ 3,770,497 | $ - | $ 78,044 | $ 5,712,645 |
| Due to other funds | 107,099 | 9,658 | - | 99,268 | 216,025 |
| Unearned revenue | 675,853 | - | - | 216,653 | 892,506 |
| Total Liabilities | 2,647,056 | 3,780,155 | - | 393,965 | 6,821,176 |
| Fund balances: | | | | | |
| Nonspendable: | | | | | |
| Revolving fund | 25,000 | - | - | - | 25,000 |
| Stores inventories | 28,751 | - | - | 8,330 | 37,081 |
| Restricted for: | | | | | |
| Educational programs | 4,898,549 | - | - | - | 4,898,549 |
| Debt service | - | - | 7,631,189 | - | 7,631,189 |
| Adult education | - | - | - | 142,859 | 142,859 |
| Cafeteria programs | - | - | - | 249,671 | 249,671 |
| Capital projects | - | 62,206,084 | - | 14,260,712 | 76,466,796 |
| Assigned for: | | | | | |
| Site repairs | - | - | - | 251 | 251 |
| Child development | - | - | - | 23,983 | 23,983 |
| Unassigned: | | | | | |
| Economic uncertainties | 1,450,830 | - | - | - | 1,450,830 |
| Unappropriated | 1,312,515 | - | - | - | 1,312,515 |
| Total Fund Balances | 7,715,645 | 62,206,084 | 7,631,189 | 14,685,806 | 92,238,724 |
| Total Liabilities and Fund Balances | $ 10,362,701 | $ 65,986,239 | $ 7,631,189 | $ 15,079,771 | $ 99,059,900 |

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, 2024**

| | | |
|---|---|---|
| Total fund balances - governmental funds | | $ 92,238,724 |
| 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 | $ 184,414,746 | |
| Accumulated depreciation | (47,742,750) | 136,671,996 |
| Interest payable on long-term debt does not require the use of current financial resources and, therefore, is not reported in the governmental funds. | | (1,927,000) |
| 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. | | 15,289,924 |
| 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. | | (3,759,577) |
| 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 | $ 157,420,000 | |
| Unamortized bond premium | 14,686,453 | |
| Deferred loss on defeasance on long-term debt | (536,250) | |
| Net pension liabilities | 40,536,082 | |
| Compensated absences (vacation) | 380,005 | (212,486,290) |
| Total net position - governmental activities | | $ 26,027,777 |

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, 2024**

| | General Fund | Building Fund | Bond Interest and Redemption Fund | Other Nonmajor Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|
| Revenues: | | | | | |
| LCFF sources | $ 38,478,232 | $ - | $ - | $ - | $ 38,478,232 |
| Federal revenue | 1,435,896 | - | - | 517,651 | 1,953,547 |
| Other state | 6,298,401 | - | 26,177 | 1,811,373 | 8,135,951 |
| Other local | 4,509,846 | 2,877,663 | 6,933,187 | 1,071,207 | 15,391,903 |
| Total revenues | 50,722,375 | 2,877,663 | 6,959,364 | 3,400,231 | 63,959,633 |
| Expenditures: | | | | | |
| Current | | | | | |
| Instruction | 26,323,056 | - | - | 769,363 | 27,092,419 |
| Instruction-related services: | | | | | |
| Supervision of instruction | 2,489,314 | - | - | 126,727 | 2,616,041 |
| Instruction library, media and technology | 1,929,242 | - | - | - | 1,929,242 |
| School site administration | 3,153,153 | - | - | 558,231 | 3,711,384 |
| Pupil services: | | | | | |
| Home-to-school transportation | 453,745 | - | - | - | 453,745 |
| Food services | - | - | - | 1,234,435 | 1,234,435 |
| All other pupil services | 3,252,834 | - | - | - | 3,252,834 |
| General administration: | | | | | |
| All other general administration | 3,943,972 | - | - | - | 3,943,972 |
| Plant services | 4,221,775 | 239,043 | - | 15,356 | 4,476,174 |
| Facilities acquisition and construction | 823,331 | 16,743,894 | - | 200,242 | 17,767,467 |
| Ancillary Services | 1,187,405 | - | - | - | 1,187,405 |
| Community services | 119,513 | - | - | - | 119,513 |
| Payments to other agencies | 376,466 | - | - | - | 376,466 |
| Debt service: | | | | | |
| Principal | - | - | 1,840,000 | - | 1,840,000 |
| Interest and fees | - | 255,000 | 5,791,799 | - | 6,046,799 |
| Total expenditures | 48,273,806 | 17,237,937 | 7,631,799 | 2,904,354 | 76,047,896 |
| Excess (deficiency) of revenues over (under) expenditures | 2,448,569 | (14,360,274) | (672,435) | 495,877 | (12,088,263) |
| Other financing sources (uses): | | | | | |
| Transfers in | - | - | - | 307,599 | 307,599 |
| Transfers out | (307,599) | - | - | - | (307,599) |
| Bond proceeds | - | 24,000,000 | 11,265,000 | - | 35,265,000 |
| Bond defeasance | - | - | (12,550,064) | - | (12,550,064) |
| Bond premiums | - | - | 3,647,057 | - | 3,647,057 |
| Total other financing sources (uses) | (307,599) | 24,000,000 | 2,361,993 | 307,599 | 26,361,993 |
| Net changes in fund balances | 2,140,970 | 9,639,726 | 1,689,558 | 803,476 | 14,273,730 |
| Fund balances beginning | 5,574,675 | 52,566,358 | 5,941,631 | 13,882,330 | 77,964,994 |
| Fund balances ending | $ 7,715,645 | $ 62,206,084 | $ 7,631,189 | $ 14,685,806 | $ 92,238,724 |

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, 2024**

| | | |
|---|---|---|
| Total net change in fund balances - governmental funds | | $ 14,273,730 |
| 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 | $ 15,602,774 | |
| Depreciation expense | (4,925,427) | 10,677,347 |
| 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 | $ (24,000,000) | |
| Bond premiums | (2,221,826) | |
| Proceeds from refunding bonds | (11,265,000) | |
| Advance refunding of bond principal | 12,460,000 | |
| Advance refunding of bond premiums | 626,314 | |
| Loss on advance refunding | 14,586 | |
| Repayment of bond principal | $ 1,840,000 | (22,545,926) |
| 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: | | (1,796,581) |
| 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. | | (1,080,668) |
| 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: | | 190,273 |
| 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. | | 26,000 |
| Changes in net position of governmental activities | | $ (255,825) |

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, 2024**

| | School Scholarship Fund |
|---|---|
| **Assets:** | |
| Cash on hand and in banks | $ 121,870 |
| Total Assets | $ 121,870 |
| **Net Position:** | |
| Restricted | $ 121,870 |
| Total Net Position | $ 121,870 |

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, 2024**

| | School Scholarship Fund |
|---|---|
| Additions | |
| Other Local | $ 128,552 |
| Deductions | |
| Scholarships | 130,583 |
| Changes in net position | (2,031) |
| Net position beginning | 123,901 |
| Net position ending | $ 121,870 |

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, 2024, 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, 2022 |
| Measurement Date | June 30, 2023 |
| Measurement Period | July 1, 2022 to June 30, 2023 |

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

| | PERS | STRS | Total |
|---|---|---|---|
| Deferred outflows of resources | $ 6,644,178 | $ 8,645,746 | $ 15,289,924 |
| Deferred inflows of resources | $ 301,025 | $ 3,458,552 | $ 3,759,577 |
| Pension expense | $ 3,546,320 | $ 4,921,088 | $ 8,467,408 |
| Net pension liabilities | $ 18,058,532 | $ 22,477,550 | $ 40,536,082 |

## 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. 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. This statement did not have a material impact on the financial statements.

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. 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. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

**GASB Statement No. 102, *Certain Risk Disclosures***

This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions for (1) the concentration or constraint (2) each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements (3) actions taken by the government prior to the issuance of the financial statements to mitigate the risk. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter.

**GASB Statement No. 103, *Financial Reporting Model Improvements***

This Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability.

This Statement establishes new accounting and financial reporting requirements or modifies existing requirements related to (a) Management's discussion and analysis (MD&A) (b) Unusual or infrequent items (c) Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position (d) Information about major component units in basic financial statements (5) Budgetary comparison information (6) Financial trend information in the statistical section.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

## 2. CASH AND INVESTMENTS

A summary of cash and investments as of June 30, 2024 is as follows:

| Description | Carrying Amount | Fair Value |
|---|---|---|
| **Government-Wide Statements:** | | |
| Cash in county treasury investment pool | $ 93,836,498 | $ 93,836,498 |
| Cash in revolving fund | 25,000 | 25,000 |
| Cash in banks | 89,721 | 89,721 |
| Total Government-Wide Cash and Investments | 93,951,219 | 93,951,219 |
| **Fiduciary Funds:** | | |
| Cash in banks | 121,870 | 121,870 |
| Total Cash and Investments | $ 94,073,089 | $ 94,073,089 |

### 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, 2024, the bank balance of the District's accounts with banks was $263,264. As of June 30, 2024, 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 $8.29 billion and an amortized book value of $8.36 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, 2024:

| Description | General Fund | Building Fund | Bond Interest & Redemption Fund | Nonmajor Funds | Total |
|---|---|---|---|---|---|
| Unrestricted | $ 415,491 | $ - | $ - | $ 447 | $ 415,938 |
| Federal Government | 1,218,573 | - | - | 224,397 | 1,442,970 |
| State Government | 833,224 | - | - | 241,353 | 1,074,577 |
| Local and Other Resources | 1,177,122 | 550,708 | 54,964 | 139,296 | 1,922,090 |
| Total Accounts Receivable | $ 3,644,410 | $ 550,708 | $ 54,964 | $ 605,493 | $ 4,855,575 |

## 4. CAPITAL ASSETS AND DEPRECIATION

Capital asset activities for the year ended June 30, 2024 were as follows:

| Capital Assets | Balance July 01, 2023 | Additions | Adjustments & Deletions | Balance June 30, 2024 |
|---|---|---|---|---|
| Land - not depreciable | $ 1,456,448 | $ - | $ - | $ 1,456,448 |
| Work-in-progress - not depreciable | 22,703,355 | 14,183,058 | (1,021,456) | 35,864,957 |
| Site improvements | 16,272,538 | 978,717 | - | 17,251,255 |
| Buildings and improvements | 125,943,586 | 1,348,322 | - | 127,291,908 |
| Furniture and equipment | 2,436,045 | 114,133 | - | 2,550,178 |
| Total capital assets | 168,811,972 | 16,624,230 | (1,021,456) | 184,414,746 |
| Less accumulated depreciation for: | | | | |
| Site improvements | 4,872,970 | 809,679 | - | 5,682,649 |
| Buildings and improvements | 36,305,833 | 3,999,233 | - | 40,305,066 |
| Furniture and equipment | 1,638,520 | 116,515 | - | 1,755,035 |
| Total accumulated depreciation | 42,817,323 | 4,925,427 | - | 47,742,750 |
| Total capital assets - net depreciation | $ 125,994,649 | $ 11,698,803 | $ 1,021,456 | $ 136,671,996 |

Depreciation expense was charged to governmental activities as follows:

| | |
|---|---|
| Instruction | $ 4,573,869 |
| Instruction library, media and technology | 72,619 |
| School site administration | 25,651 |
| Home-to-school transportation | 186,760 |
| All other general administration | 46,222 |
| Plant services | 20,306 |
| Total depreciation expense | $ 4,925,427 |

## 5. 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 | $ - | $ 307,599 |
| Nonmajor Funds | 307,599 | - |
| Totals | $ 307,599 | $ 307,599 |

### Interfund Receivables/Payables (Due From/Due To)

Interfund receivables and payables consisted of the following as of June 30, 2024:

| Fund | Due From | Due To |
|---|---|---|
| General Fund | $ 108,927 | $ 107,099 |
| Building Fund | - | 9,658 |
| Nonmajor Funds | 107,098 | 99,268 |
| Totals | $ 216,025 | $ 216,025 |

## 6. 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, 2024:

| Long Term Liabilities | Balance July 01, 2023 | Additions | Deductions | Balance June 30, 2024 | Due Within One Year |
|---|---|---|---|---|---|
| General Obligation Bonds | $ 136,455,000 | $ 35,265,000 | $ 14,300,000 | $ 157,420,000 | $ 3,815,000 |
| Unamortized Bond Premium | 11,294,360 | 4,778,558 | 1,386,465 | 14,686,453 | - |
| Net Pension Liabilities | 35,128,564 | 21,275,734 | 15,868,216 | 40,536,082 | - |
| Compensated Absences | 570,278 | 312,243 | 502,516 | 380,005 | - |
| Total Long-Term Liabilities | $ 183,448,202 | $ 61,631,535 | $ 32,057,197 | $ 213,022,540 | $ 3,815,000 |

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 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.

On May 2, 2024, the District issued $24,000,000 in 2018 Series C General Obligation Bonds through Measure M for improvements and construction at District's school sites. The bonds were issued at a premium of $2,221,826 and secured by property taxes. Issuance costs of $255,000 were paid with bond proceeds on issuance. The net deposit into the Building Fund was $23,745,000 and $2,221,826 was deposited into the Bond Interest and Redemption Fund to meet the required debt service reserve.

On May 2, 2024, the District issued $11,265,000 in 2024 GO Refunding Bonds for the purpose of partially refunding its outstanding obligation under Election 2012, Series B GO Bonds. The proceeds of the 2024 GO Refunding Bonds were used to defease and redeem $12,460,000 principal amount of the District's outstanding Election 2012, Series B 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 $536,250.

The following summarizes the bonds outstanding as of June 30, 2024:

| Bond | Issue Date | Maturity Date | Interest Rate | Original Issue | Outstanding July 01, 2023 | Issued | Redeemed | Outstanding June 30, 2024 |
|---|---|---|---|---|---|---|---|---|
| 2012B | 1/14/2015 | 8/1/44 | 2-5% | $ 20,000,000 | $ 17,650,000 | $ - | $ 12,635,000 | $ 5,015,000 |
| 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 | 4,485,000 | - | 630,000 | 3,855,000 |
| 2018A | 9/25/2018 | 8/1/48 | 3.5-5% | 35,000,000 | 30,955,000 | - | 685,000 | 30,270,000 |
| 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 | - | 350,000 | 22,650,000 |
| 2023 | 4/19/2023 | 8/1/37 | 2.4-3.1% | 6,385,000 | 6,385,000 | - | - | 6,385,000 |
| 2018C | 5/2/2024 | 8/1/2048 | 5% | 24,000,000 | - | 24,000,000 | - | 24,000,000 |
| 2024 | 5/2/2024 | 8/1/2041 | 4-5% | 11,265,000 | - | 11,265,000 | - | 11,265,000 |
| Total General Obligation Bonds | | | | $202,260,000 | $ 136,455,000 | $35,265,000 | $ 14,300,000 | $157,420,000 |

As of June 30, 2024, the annual debt service requirements of the general obligation bonds were as follows:

| Fiscal Year | Principal | Interest | Total |
|---|---|---|---|
| 2025 | $ 3,815,000 | $ 6,254,635 | $ 10,069,635 |
| 2026 | 1,225,000 | 6,792,806 | 8,017,806 |
| 2027 | 1,365,000 | 6,734,981 | 8,099,981 |
| 2028 | 1,710,000 | 6,665,956 | 8,375,956 |
| 2029 | 2,640,000 | 6,579,931 | 9,219,931 |
| 2030-2034 | 14,495,000 | 31,098,281 | 45,593,281 |
| 2035-2039 | 25,725,000 | 26,586,953 | 52,311,953 |
| 2040-2044 | 39,910,000 | 19,844,725 | 59,754,725 |
| 2045-2049 | 51,980,000 | 9,982,250 | 61,962,250 |
| 2050-2054 | 14,555,000 | 743,125 | 15,298,125 |
| Total | $ 157,420,000 | $ 121,283,643 | $ 278,703,643 |

## 7. 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:

| | June 30, 2023 |
|---|---|
| Total Assets and Deferred Outflows | $ 71,450,279 |
| Total Liabilities and Deferred Inflows | 36,047,214 |
| Total Equity | 35,403,065 |
| Total Revenues | 66,352,203 |
| Total Expenditures | 59,860,626 |

## 8. 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.

## 9. 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, 2024, 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 | 7.490% | 7.490% |
| Required employer contribution rates | 26.680% | 26.680% |

(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, 2024, the District's contributions were as follows:

| | CalPERS |
|---|---|
| Contributions - employer | $ 2,322,918 |

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

As of June 30, 2024, 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 | $ 18,058,532 |

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, 2023, 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, 2022 rolled forward to June 30, 2023 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, 2023 and 2024 was as follows:

| | **CalPERS** |
|---|---|
| Proportion - June 30, 2023 | 0.04957% |
| Proportion - June 30, 2024 | 0.04989% |
| Change - Increase/(Decrease) | 0.00031% |

For the year ended June 30, 2024, the District recognized pension expense of $3,546,320 for the Plan.

At June 30, 2024, 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 | $ 831,949 | $ - |
| Differences between Expected and Actual Experience | 659,007 | 277,353 |
| Differences between Projected and Actual Investment Earnings | 1,928,909 | - |
| Differences between Employer's Contributions and Proportionate Share of Contributions | 10,910 | 23,672 |
| Change in Employer's Proportion | 890,485 | - |
| Pension Contributions Made Subsequent to Measurement Date | 2,322,918 | - |
| **Total** | $ 6,644,178 | $ 301,025 |

The District reported $2,322,918 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, 2025.

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 |
|---|---|
| 2025 | $ 1,359,792 |
| 2026 | 1,101,614 |
| 2027 | 1,498,800 |
| 2028 | 60,029 |
| 2029 | - |
| Thereafter | - |
| **Total** | $ 4,020,235 |

**Actuarial Assumptions** - The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

| | |
|---|---|
| Valuation Date | June 30, 2022 |
| Measurement Date | June 30, 2023 |
| 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 | $ 26,107,970 |
| | |
| Current | 6.90% |
| Net Pension Liability | $ 18,058,532 |
| | |
| 1% Increase | 7.90% |
| Net Pension Liability | $ 11,405,855 |

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

## 10. 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, 2024, 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 | 9.710% | 9.710% |

**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, 2024, the District's contributions were as follows:

| | CalSTRS |
|---|---|
| Employer Contributions | $ 3,145,863 |
| State Contributions | 1,722,626 |
| Total | $ 4,868,489 |

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

As of June 30, 2024, 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 | $ 22,477,550 |
| State | 10,769,669 |
| **Total** | **$ 33,247,219** |

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, 2023, 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, 2022 rolled forward to June 30, 2023 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, 2023 and 2024 was as follows:

| | CalSTRS |
|---|---|
| Proportion - June 30, 2023 | 0.02601% |
| Proportion - June 30, 2024 | 0.02951% |
| Change - Increase/(Decrease) | 0.00351% |

For the year ended June 30, 2024, the District recognized pension expense of $4,921,088 for the Plan which included an on-behalf amount of $1,722,626 from the state.

At June 30, 2024, 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 | $ 130,153 | $ - |
| Differences between Expected and Actual Experience | 1,766,365 | 1,202,663 |
| Differences between Projected and Actual Investment Earnings | 96,213 | - |
| Differences between Employer's Contributions and Proportionate Share of Contributions | - | 458,125 |
| Change in Employer's Proportion | 3,507,152 | 1,797,764 |
| Pension Contributions Made Subsequent to Measurement Date | 3,145,863 | - |
| **Total** | $ 8,645,746 | $ 3,458,552 |

The District reported $3,145,863 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, 2025.

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 |
|---|---|
| 2025 | $ (583,752) |
| 2026 | (979,229) |
| 2027 | 2,110,122 |
| 2028 | 531,230 |
| 2029 | 299,109 |
| Thereafter | 663,853 |
| **Total** | $ 2,041,333 |

**Actuarial Assumptions** - The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

| | |
|---|---|
| Valuation Date | June 30, 2022 |
| Measurement Date | June 30, 2023 |
| 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 | $ 37,704,296 |
| | |
| Current | 7.10% |
| Net Pension Liability | $ 22,477,550 |
| | |
| 1% Increase | 8.10% |
| Net Pension Liability | $ 9,829,962 |

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

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# 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, 2024**

| | Budgeted Amounts | | | Variance with Final Budget Positive - (Negative) |
|---|---|---|---|---|
| | Original | Final | Actual (GAAP Basis) | |
| Revenues: | | | | |
| LCFF sources | $ 37,209,122 | $ 38,656,998 | $ 38,478,232 | $ (178,766) |
| Federal revenues | 1,649,242 | 1,798,353 | 1,435,896 | (362,457) |
| Other state | 4,618,679 | 5,929,466 | 6,298,401 | 368,935 |
| Other local | 2,926,098 | 4,514,431 | 4,509,846 | (4,585) |
| Total revenues | 46,403,141 | 50,899,248 | 50,722,375 | (176,873) |
| Expenditures: | | | | |
| Certificated salaries | 17,017,958 | 16,829,330 | 17,189,339 | (360,009) |
| Classified salaries | 8,036,175 | 8,079,908 | 8,443,764 | (363,856) |
| Employee benefits | 12,089,979 | 12,134,545 | 12,531,210 | (396,665) |
| Books and supplies | 3,008,803 | 2,127,871 | 1,582,391 | 545,480 |
| Services and other operating expenditures | 6,616,951 | 7,620,909 | 7,615,191 | 5,718 |
| Capital outlay | 86,495 | 477,955 | 535,445 | (57,490) |
| Other outgo | 254,810 | 354,956 | 376,466 | (21,510) |
| Total expenditures | 47,111,171 | 47,625,474 | 48,273,806 | (648,332) |
| Excess (deficiency) of revenues over (under) expenditures | (708,030) | 3,273,774 | 2,448,569 | (825,205) |
| Other financing sources (uses): | | | | |
| Transfers out | (200,000) | (276,068) | (307,599) | (31,531) |
| Total other financing sources (uses) | (200,000) | (276,068) | (307,599) | (31,531) |
| Change in fund balance | (908,030) | 2,997,706 | 2,140,970 | (856,736) |
| Fund balances beginning | 5,574,675 | 5,574,675 | 5,574,675 | - |
| Fund balances ending | $ 4,666,645 | $ 8,572,381 | $ 7,715,645 | $ (856,736) |

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 CalPERS Pension Plan Contributions
For the Fiscal Year Ended June 30, 2024

| Plan Measurement Date | 2014 | 2015 | 2016 | 2017 | 2018 |
|---|---|---|---|---|---|
| Fiscal Year Ended | 2015 | 2016 | 2017 | 2018 | 2019 |
| Contractually Required Contributions | $ 542,031 | $ 647,624 | $ 760,509 | $ 905,457 | $ 1,072,486 |
| Contributions in Relation to Contractually Required Contributions | 542,031 | 647,624 | 760,509 | 905,457 | 1,072,486 |
| Contribution Deficiency (Excess) | $ - | $ - | $ - | $ - | $ - |
| Covered Payroll | $ 4,604,800 | $ 5,466,565 | $ 5,476,015 | $ 5,829,998 | $ 5,937,803 |
| Contributions as a % of Covered Payroll | 11.77% | 11.85% | 13.89% | 15.53% | 18.06% |

| Plan Measurement Date | 2019 | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|---|
| Fiscal Year Ended | 2020 | 2021 | 2022 | 2023 | 2024 |
| Contractually Required Contributions | $ 1,260,202 | $ 1,343,866 | $ 1,752,726 | $ 2,210,596 | $ 2,322,918 |
| Contributions in Relation to Contractually Required Contributions | 1,260,202 | 1,343,866 | 1,752,726 | 2,210,596 | 2,322,918 |
| Contribution Deficiency (Excess) | $ - | $ - | $ - | $ - | $ - |
| Covered Payroll | $ 6,390,153 | $ 6,492,106 | $ 7,650,485 | $ 8,721,766 | $ 8,710,941 |
| Contributions as a % of Covered Payroll | 19.72% | 20.70% | 22.91% | 25.35% | 26.67% |

**Notes to Schedule:**

Valuation Date: June 30, 2022

Assumptions Used:
Entry Age Method used for Actuarial Cost Method
Level Percentage of Payroll and Direct Rate Smoothing
3.8 Years Remaining Amortization Period
Inflation Assumed at 2.30%
Investment Rate of Returns set at 7.00%
CalPERS mortality table based on CalPERS' experience and include 15 years of projected ongoing mortality

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.

**Cabrillo Unified School District**

Schedule of CalPERS Proportionate Share of Net Pension Liabilties

For the Fiscal Year Ended June 30, 2024

| Fiscal Year Ended | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|
| District's Proportion of Net Pension Liability | 0.04170% | 0.03972% | 0.04121% | 0.04294% | 0.04408% |
| Proportionate Share of Net Pension Liability | $ 4,733,965 | $ 5,855,010 | $ 8,139,553 | $10,250,911 | $11,753,116 |
| Covered Payroll | $ 4,379,400 | $ 4,604,800 | $ 5,466,565 | $ 5,476,015 | $ 5,829,998 |
| Proportionate Share of NPL as a % of Covered Payroll | 108.10% | 127.15% | 148.90% | 187.20% | 201.60% |
| Plan's Fiduciary Net Position as a % of the TPL | 83.38% | 79.43% | 73.90% | 71.87% | 70.85% |

| Fiscal Year Ended | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|---|---|---|---|---|
| District's Proportion of Net Pension Liability | 0.04252% | 0.04322% | 0.04375% | 0.04957% | 0.04989% |
| Proportion of Net Pension Liability (Misc Plan Only) | 0.01413% | 0.01431% | 0.01113% | 0.01500% | 0.04989% |
| Proportionate Share of Net Pension Liability | $12,392,136 | $13,261,225 | $ 8,895,501 | $17,057,272 | $18,058,532 |
| Covered Payroll | $ 5,937,803 | $ 6,390,153 | $ 6,492,106 | $ 7,650,485 | $ 8,721,766 |
| Proportionate Share of NPL as a % of Covered Payroll | 208.70% | 207.53% | 137.02% | 222.96% | 207.05% |
| Plan's Fiduciary Net Position as a % of the TPL | 70.05% | 70.00% | 80.97% | 69.76% | 69.96% |

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.

**Cabrillo Unified School District**
Schedule of CalSTRS Pension Plan Contributions
For the Fiscal Year Ended June 30, 2024

| **Plan Measurement Date**<br>**Fiscal Year Ended** | **2014**<br>**2015** | **2015**<br>**2016** | **2016**<br>**2017** | **2017**<br>**2018** | **2018**<br>**2019** |
|---|---|---|---|---|---|
| Contractually Required Contributions | $ 1,192,438 | $ 1,534,386 | $ 1,800,800 | $ 2,158,869 | $ 2,396,832 |
| Contributions in Relation to Contractually Required Contributions | 1,192,438 | 1,534,386 | 1,800,800 | 2,158,869 | 2,396,832 |
| Contribution Deficiency (Excess) | $ - | $ - | $ - | $ - | $ - |
| Covered Payroll | $ 13,428,356 | $ 14,299,963 | $ 14,314,785 | $ 14,960,977 | $ 14,722,555 |
| Contributions as a % of Covered Payroll | 8.88% | 10.73% | 12.58% | 14.43% | 16.28% |

| **Plan Measurement Date**<br>**Fiscal Year Ended** | **2019**<br>**2020** | **2020**<br>**2021** | **2021**<br>**2022** | **2022**<br>**2023** | **2023**<br>**2024** |
|---|---|---|---|---|---|
| Contractually Required Contributions | $ 2,490,591 | $ 2,480,499 | $ 2,752,112 | $ 3,360,122 | $ 3,145,863 |
| Contributions in Relation to Contractually Required Contributions | 2,490,591 | 2,480,499 | 2,752,112 | 3,360,122 | 3,145,863 |
| Contribution Deficiency (Excess) | $ - | $ - | $ - | $ - | $ - |
| Covered Payroll | $ 14,564,860 | $ 15,359,127 | $ 16,265,437 | $ 17,754,369 | $ 16,483,914 |
| Contributions as a % of Covered Payroll | 17.10% | 16.15% | 16.92% | 18.93% | 19.08% |

**Notes to Schedule:**

Valuation Date: June 30, 2022

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.

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 CalSTRS Proportionate Share of Net Pension Liabilties
For the Fiscal Year Ended June 30, 2024

| Fiscal Year Ended | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|
| District's Proportion of Net Pension Liability | 0.02800% | 0.02490% | 0.02559% | 0.02700% | 0.02700% |
| District's Proportionate Share of Net Pension Liability | $16,362,360 | $16,763,831 | $20,695,361 | $24,969,330 | $24,814,890 |
| 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 |
| | $26,242,607 | $25,630,054 | $32,476,816 | $39,740,936 | $39,022,655 |
| Covered Payroll | $12,630,436 | $13,428,356 | $14,299,963 | $14,314,785 | $14,960,977 |
| Proportionate Share of NPL as a % of Covered Payroll | 129.55% | 124.84% | 144.72% | 174.43% | 165.86% |
| Plan's Fiduciary Net Position as a % of the TPL | 76.52% | 74.02% | 70.04% | 69.46% | 70.99% |

| Fiscal Year Ended | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|---|---|---|---|---|
| District's Proportion of Net Pension Liability | 0.02700% | 0.02600% | 0.02852% | 0.02601% | 0.02951% |
| District's Proportionate Share of Net Pension Liability | $24,385,320 | $25,196,340 | $12,981,029 | $18,071,292 | $22,477,550 |
| State's Proportionate Share of Net Pension Liability Associated with the District | 13,303,899 | 12,988,713 | 6,531,535 | 9,050,103 | 10,769,669 |
| | $37,689,219 | $38,185,053 | $19,512,564 | $27,121,395 | $33,247,219 |
| Covered Payroll | $14,722,555 | $14,564,860 | $15,359,127 | $16,265,437 | $17,754,369 |
| Proportionate Share of NPL as a % of Covered Payroll | 165.63% | 172.99% | 84.52% | 111.10% | 126.60% |
| Plan's Fiduciary Net Position as a % of the TPL | 72.56% | 71.82% | 87.21% | 81.20% | 80.62% |

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, 2024**

| | 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 | $ 93,797 | $ 85,527 | $ 54,815 | $ 249 | $ 2,493,509 | $ 11,630,953 | $ 14,358,850 |
| Accounts receivable | 69,778 | 206,271 | 190,145 | 2 | 24,270 | 115,027 | 605,493 |
| Due from other funds | - | - | 107,098 | - | - | - | 107,098 |
| Prepaid items and inventory | - | - | 8,330 | - | - | - | 8,330 |
| Total Assets | $ 163,575 | $ 291,798 | $ 360,388 | $ 251 | $ 2,517,779 | $ 11,745,980 | $ 15,079,771 |
| **Liabilities and Fund Balances** | | | | | | | |
| Liabilities: | | | | | | | |
| Accounts payable | $ 5,377 | $ 12,060 | $ 57,560 | $ - | $ 3,047 | $ - | $ 78,044 |
| Due to other funds | 12,213 | 42,228 | 44,827 | - | - | - | 99,268 |
| Total Liabilities | 20,716 | 267,815 | 102,387 | - | 3,047 | - | 393,965 |
| Fund Balances: | | | | | | | |
| Nonspendable stores inventories | - | - | 8,330 | - | - | - | 8,330 |
| Restricted for adult education | 142,859 | - | - | - | - | - | 142,859 |
| Restricted for cafeteria programs | - | - | 249,671 | - | - | - | 249,671 |
| Restricted for capital projects | - | - | - | - | 2,514,732 | 11,745,980 | 14,260,712 |
| Assigned for site repairs | - | - | - | 251 | - | - | 251 |
| Assigned for child development | - | 23,983 | - | - | - | - | 23,983 |
| Total Fund Balances | 142,859 | 23,983 | 258,001 | 251 | 2,514,732 | 11,745,980 | 14,685,806 |
| Total Liabilities and Fund Balances | $ 163,575 | $ 291,798 | $ 360,388 | $ 251 | $ 2,517,779 | $ 11,745,980 | $ 15,079,771 |

**CABRILLO UNIFIED SCHOOL DISTRICT**
**NONMAJOR GOVERNMENTAL FUNDS**
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

| | 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 | $ 69,269 | $ - | $ 448,382 | $ - | $ - | $ - | $ 517,651 |
| Other state | 414,276 | 943,292 | 453,805 | - | - | - | 1,811,373 |
| Other local | 7,528 | 5,130 | 92,168 | 14 | 318,912 | 647,455 | 1,071,207 |
| Total revenues | 491,073 | 948,422 | 994,355 | 14 | 318,912 | 647,455 | 3,400,231 |
| Expenditures: | | | | | | | |
| Current | | | | | | | |
| Instruction | 192,553 | 576,810 | - | - | - | - | 769,363 |
| Instruction-related services: | | | | | | | |
| Supervision of instruction | - | 126,727 | - | - | - | - | 126,727 |
| School site administration | 318,476 | 239,755 | - | - | - | - | 558,231 |
| Pupil services: | | | | | | | |
| Food services | - | - | 1,234,435 | - | - | - | 1,234,435 |
| General administration: | | | | | | | |
| Plant services | - | - | 1,782 | - | 13,574 | - | 15,356 |
| Facilities acquisition and construction | - | - | - | - | - | 200,242 | 200,242 |
| Total expenditures | 511,029 | 943,292 | 1,236,217 | - | 13,574 | 200,242 | 2,904,354 |
| Excess (deficiency) of revenues over (under) expenditures | (19,956) | 5,130 | (241,862) | 14 | 305,338 | 447,213 | 495,877 |
| Other financing sources (uses): | | | | | | | |
| Transfers in | - | - | 307,599 | - | - | - | 307,599 |
| Total other financing sources (uses) | - | - | 307,599 | - | - | - | 307,599 |
| Change in fund balances | (19,956) | 5,130 | 65,737 | 14 | 305,338 | 447,213 | 803,476 |
| Fund balances beginning | 162,815 | 18,853 | 192,264 | 237 | 2,209,394 | 11,298,767 | 13,882,330 |
| Fund balances ending | $ 142,859 | $ 23,983 | $ 258,001 | $ 251 | $ 2,514,732 | $ 11,745,980 | $ 14,685,806 |

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# STATE AND FEDERAL AWARD COMPLIANCE SECTION

**CABRILLO UNIFIED SCHOOL DISTRICT**
**SCHEDULE OF AVERAGE DAILY ATTENDANCE**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

| | Second Period Report | Annual Report |
|---|---|---|
| Regular ADA: | | |
| Grades TK/K through three | 708.27 | 709.85 |
| Grades four through six | 464.03 | 463.01 |
| Grades seven and eight | 358.31 | 357.91 |
| Grades nine and twelve | 907.64 | 896.26 |
| Regular ADA Totals | 2,438.25 | 2,427.03 |
| Extended year special education: | | |
| Grades TK/K through three | 0.67 | 0.67 |
| Grades four through six | 0.42 | 0.42 |
| Grades seven and eight | 0.11 | 0.11 |
| Grades nine and twelve | 0.55 | 0.55 |
| Special education - nonpublic and nonsectarian: | | |
| Grades TK/K through three | 1.20 | 1.30 |
| Grades four through six | 0.90 | 0.91 |
| Grades nine and twelve | 3.47 | 4.27 |
| Extended year special education - nonpublic and nonsectarian: | | |
| Grades TK/K through three | 0.80 | 0.80 |
| Grades four through six | 0.90 | 0.90 |
| Grades nine and twelve | 2.97 | 2.97 |
| ADA Totals | 2,450.24 | 2,439.93 |

**CABRILLO UNIFIED SCHOOL DISTRICT**
**SCHEDULE OF INSTRUCTIONAL TIME OFFERED**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

| Grade Level | Minutes Requirements | 2024 Actual Minutes | Number of Days Traditional Calendar | Number of Days Multitrack Calendar | Status |
|---|---|---|---|---|---|
| Kindergarten | 36,000 | 46,740 | 180 | 0 | In compliance |
| Grade 1 | 50,400 | 51,560 | 180 | 0 | In compliance |
| Grade 2 | 50,400 | 51,560 | 180 | 0 | In compliance |
| Grade 3 | 50,400 | 51,560 | 180 | 0 | In compliance |
| Grade 4 | 54,000 | 55,370 | 180 | 0 | In compliance |
| Grade 5 | 54,000 | 55,370 | 180 | 0 | In compliance |
| Grade 6 | 54,000 | 58,554 | 180 | 0 | In compliance |
| Grade 7 | 54,000 | 58,554 | 180 | 0 | In compliance |
| Grade 8 | 54,000 | 58,554 | 180 | 0 | In compliance |
| Grade 9 | 64,800 | 65,130 | 180 | 0 | In compliance |
| Grade 10 | 64,800 | 65,130 | 180 | 0 | In compliance |
| Grade 11 | 64,800 | 65,130 | 180 | 0 | In compliance |
| Grade 12 | 64,800 | 65,130 | 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 EXPENDITURES OF FEDERAL AWARDS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

| 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 | $ 214,037 |
| School Breakfast Program | 10.553 | | 13391 | 88,952 |
| Child Nutrition: NSLP Equipment Assistance Grants | 10.579 | | 14906 | 63,917 |
| Child Nutrition: Supply Chain Assistance (SCA) Funds | 10.555 | | 15655 | 8,908 |
| **TOTAL U.S. DEPARTMENT OF AGRICULTURE** | | | | 375,814 |
| 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 | 34,623 |
| Special Ed: IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5) | 84.173 | (1) | 13430 | 12,386 |
| Special Ed: IDEA Mental Health Average Daily Attendance (ADA) Allocation, Part B, Sec 611 | 84.027 | (1) | 15197 | 33,784 |
| Special Ed: IDEA Preschool Staff Development, Part B, Sec 619 | 84.173 | (1) | 13431 | 103 |
| Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611 | 84.027 | (1) | 13379 | 578,693 |
| *Total Special Education Cluster* | | | | 659,589 |
| *Title I, Part C* | | | | |
| NCLB: Title I, Part C, Migrant Ed (Regular and Summer Program) | 84.011 | | 14326 | 118,927 |
| NCLB: Title I, Migrant Education Summer Program | 84.011 | | 10005 | 47,836 |
| *Total Title I, Part C* | | | | 166,763 |
| *Adult Education* | | | | |
| Adult Education: Adult Basic Education & ELA (Section 231) | 84.002A | | 14508 | 34,835 |
| Adult Education: Adult Secondary Education (Section 231) | 84.002 | | 13978 | 585 |
| Adult Education: English Literacy & Civics Education | 84.002 | | 14750 | 33,849 |
| *Total Adult Education* | | | | 69,269 |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 84.010 | | 14329 | 147,502 |
| Department of Rehab: Workability II, Transition Partnership | 84.126 | | 10006 | 45,098 |
| Carl D. Perkins Career and Technical Education: Secondary, Section 131 | 84.048 | | 14894 | 20,430 |
| ESEA (ESSA): Title II, Part A, Teacher Quality Local Grants | 84.367 | | 14341 | 76,466 |
| NCLB: Title III, English Learner Student Program | 84.365 | | 14346 | 47,350 |
| ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants | 84.424 | | 15396 | 20,569 |
| *Education Stabilization Fund (ESF) Subprograms:* | | | | |
| Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs | 84.425D | (1) | 15620 | 132,314 |
| Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss | 84.425D | (1) | 15621 | 115,033 |
| *Total Education Stabilization Fund (ESF) Subprograms* | | | | 247,347 |
| **TOTAL U. S. DEPARTMENT OF EDUCATION** | | | | 1,500,383 |
| **TOTAL FEDERAL PROGRAMS** | | | | $ 1,876,197 |

(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, 2024**

| | General Fund | Building Fund | Bond Interest and Redemption Fund | Other Nonmajor Governmental Funds |
|---|---|---|---|---|
| June 30, 2024 Annual Financial and Budget Report (SACS) Fund Balances | $ 7,562,555 | $ 62,206,084 | $ 7,631,189 | $ 14,838,896 |
| Adjustments & Reclassifications: | | | | |
| Special Reserve Fund for Other Than Capital Outlay: | | | | |
| Cash with County Treasury | 78,074 | - | - | (78,074) |
| Accounts receivable | 771 | - | - | (771) |
| Student Activity Special Revenue Fund | | | | |
| Cash with County Treasury | 89,721 | - | - | (89,721) |
| Accounts payable | (15,476) | - | - | 15,476 |
| June 30, 2024 Audited Financial Statements Fund Balances | $ 7,715,645 | $ 62,206,084 | $ 7,631,189 | $ 14,685,806 |

## 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 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.

D. 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 INFORMATION

**CABRILLO UNIFIED SCHOOL DISTRICT**
**ORGANIZATION (UNAUDITED)**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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 |
|---|---|---|
| Kimberly Hines | President | 2024 |
| Carmen Daniel | Vice President | 2026 |
| Lizet Cortes | Clerk | 2026 |
| Sophia Layne | Member | 2024 |
| Mary Beth Alexander | Member | 2026 |

Administration

Sean McPhetridge, Ed.D.
Superintendent

Jennifer Marsh
Chief Business Services

Bianca Forester
Director of Personnel and Pupil Services

**CABRILLO UNIFIED SCHOOL DISTRICT**
**SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS (UNAUDITED)**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

| | (Budget [1]) 2025 | 2024 | 2023 | 2022 |
|---|---|---|---|---|
| General Fund | | | | |
| Revenues and other financial sources | $ 45,312,139 | $ 50,722,375 | $ 49,251,972 | $ 43,188,648 |
| Expenditures | 45,267,811 | 48,273,806 | 48,625,171 | 46,125,914 |
| Other uses and transfers (out) | 290,144 | 307,599 | 170,000 | 330,000 |
| Total outgo | 45,557,955 | 48,581,405 | 48,795,171 | 46,455,914 |
| Change in fund balance | $ (245,816) | $ 2,140,970 | $ 456,801 | $ (3,267,266) |
| Beginning fund balance restatement: ELO award revision | - | - | - | (882,533) |
| Ending fund balance | $ 7,469,829 | $ 7,715,645 | $ 5,574,675 | $ 5,117,874 |
| Available reserves [2] | $ 1,360,122 | $ 2,763,345 | $ 1,387,922 | $ 1,387,922 |
| Designated for economic uncertainty | $ 1,360,122 | $ 1,450,830 | $ 1,387,922 | $ 1,387,922 |
| Unassigned fund balance | $ - | $ 1,312,515 | $ - | $ - |
| Available reserves as a percentage of total outgo | 3% | 6% | 3% | 3% |
| Total long-term liabilities | $ 209,207,540 | $ 213,022,540 | $ 183,448,202 | $ 149,538,497 |
| Average daily attendance (ADA) at P-2 | 2,538 | 2,461 | 2,519 | 2,592 |

ADA has decreased by 131 since 2022. The district anticipates an increase of 77 ADA in 2024/25.

The general fund balance has increased by $2,597,771 since 2022. 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 $63,484,043 over the past three years.

[1] Budget numbers are based on the first adopted budget of the fiscal year 2024/25.

[2] Available reserves consists of all unassigned fund balances in the general fund, which includes the reserve for economic uncertainties.

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# OTHER INDEPENDENT AUDITOR'S REPORTS

# 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, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 28, 2025.

***Report on 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 or significant deficiencies may exist that were not identified.

***Report on 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

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 matters that are 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

January 28, 2025
Morgan Hill, California

## 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, 2024. 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, 2024.

### 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.

**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

January 28, 2025
Morgan Hill, California

Chavan and Associates, llp
Certified Public Accountants

## INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER 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 *2023-24 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, 2024.

In our opinion, Cabrillo Unified School District complied, in all material respects, with the laws and regulations of the State Programs noted in the table below for the fiscal year ended June 30, 2024.

***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 *2023-24 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.

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**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 *2023-24 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 2023-24 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:

| 2023-24 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 |

| 2023-24 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 |
| Apprenticeship: Related and Supplemental Instruction | N/A |
| Comprehensive School Safety Plan | Yes |
| District of Choice | N/A |
| Home to School Transportation Reimbursement | Yes |
| School Districts, County Offices of Education, and Charter Schools: | |
| Proposition 28 Arts and Music in Schools | 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 Grant (ELOG) | Yes |
| Career Technical Education Incentive Grant | N/A |
| Expanded Learning Opportunities Program | Yes |
| 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 *2023-24 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

January 28, 2025
Morgan Hill, California

# FINDINGS AND RECOMMENDATIONS

**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 |
|---|---|
| 84.424C/D/U | Education Stabilization Fund (ESF) Subprograms |
| 84.027, 84.173 | Special Education Cluster |

| | |
|---|---|
| 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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**INTERIM SUPERINTENDENT**
Dr. Ramon Miramontes

**GOVERNING BOARD**
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine


# MEMORANDUM

**MEETING DATE:** February 27, 2025
**TO:** Members of the Governing Board
**FROM:** Dr. Leticia Bhatia, Deputy Superintendent of Educational Services
**CATEGORY:** Presentation
**ITEM TITLE:** Cabrillo Unified School District Immigration Support Plan

## BACKGROUND INFORMATION

On January 20 and 21, 2025, President Trump declared a national emergency and issued several executive orders on immigration. The Declaration and Executive Orders address “enhanced vetting” of visa applicants, birthright citizenship, border security, the U.S.□Mexico-Canada Agreement, asylum, and refugee program. Due to the fact that our school district serves migrant families and families that may be affected by these new policy changes, an Immigration Support Team was created in order to provide information and guidance to families of migrant students and an immigration enforcement response guide to staff.

The school district’s Immigration Support Plan is evolving, with new guidance from county and state authorities. On January 7, 2025, the district received key resources from the SMCOE Superintendent and Capital Advisors Group, including:

1. **Guide for Students and Families on Immigration Enforcement Actions**: Covers students' right to a free public education, enrollment requirements, confidentiality protections, and safety information. Available in English and Spanish, with more languages to come.
2. **Quick Reference Guide for School Officials**: Provides guidance on how to respond to immigration enforcement at school, including checking officer credentials and documenting visits. CUSD staff are asked to confirm the purpose of the visit, request ID, and ask for student names.

This presentation reflects ongoing efforts to support immigrant families and ensure school staff are prepared to handle immigration-related situations appropriately.

## FISCAL ANALYSIS

There is no financial impact associated with the presentation of this item.

## RECOMMENDATION

This item is presented for informational purposes only.

***Prepared by:*** *Josefina Infanzon*

CABRILLO UNIFIED SCHOOL DISTRICT

*A place where all children dream and achieve!*

# Immigrant Support Plan Overview

February 27, 2025

# CUSD Immigrant Support Plan Team



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# AGENDA

I. Welcome
II. Commitment to Equity
III. Overview of Immigrant Support Plan | Key Resources
    A. Student and Family Guide
    B. School Officials Quick Reference Guide
    C. CUSD Family / Immigrant Resources Website
IV. Family Supports
V. Staff Training and Implementation
VI. Questions / Next Steps

# CABRILLO UNIFIED SCHOOL DISTRICT
# Commitment to Equity

Our commitment to Policy 0415: Equity, recognizes student diversity as fundamental to its educational mission. “The Governing Board believes that the diversity that exists among the district's community of students, staff, parents/guardians, and community members is integral to the district's vision, mission, and goals. Addressing the needs of the most marginalized learners requires recognition of the inherent value of diversity and acknowledgment that educational excellence requires a commitment to equity in the opportunities provided to students and the resulting outcomes.”

# Reaffirmation of Resolution No. 16-19 In Support of SMC Immigrant Communities

**WHEREAS**, the Cabrillo Unified School District Governing Board and the Cabrillo Unified School District Superintendent recognize and value the rich history and contributions of immigrants, refugees, and other newcomers to our schools and local communities; and

**WHEREAS**, our county is diverse, with foreign-born residents comprising more than 34% of the county's total population; and

**WHEREAS,** we aspire to create safe school communities where students and their families, regardless of race ethnicity, place of origin, or citizenship status, are welcomed, accepted, encouraged to fully participate, and thrive, free of discrimination, oppression, racism, and violence; and

**WHEREAS**, we support our immigrant communities and believe our county should be a place of trust and safety for immigrants who live and attend school here; and

**WHEREAS**, a relationship of trust and unity between immigrant families and local education agencies is essential to effective implementation of educational rights; and

**WHEREAS,** ensuring the health, well-being, and civil and human rights of all people, regardless of their immigration status**,** by promoting inclusivity, understanding, and antiracist values, behaviors, systems, practices, and policies, is a responsibility of San Mateo County educational leaders; and

**WHEREAS,** the Cabrillo Unified School District Governing Board and the Cabrillo Unified School District Superintendent reject the inflammatory politics of division that incite anger, hate, and violence;

**NOW, THEREFORE, BE IT RESOLVED** that the Cabrillo Unified School District Governing Board and the Cabrillo Unified School District Superintendent hereby support inclusion and equity and reject any form of oppression for all populations, including immigrants, refugees, and other newcomers.

# KEY RESOURCES

- Student and Family Guide | English and Spanish
- School Officials Quick Reference Guide
- CUSD Family / Immigrant Resources Website

# STUDENT AND FAMILY GUIDE

- Available in English and Spanish
- Covers right to free public education
- School enrollment requirements
- Personal information confidentiality
- Student and family safety information

Student and Family Guide | English and Spanish

# SCHOOL OFFICIALS QUICK REFERENCE GUIDE

- Guidance for immigration-enforcement officer visits
- Protocol for verifying credentials
- Documentation requirements for school access
- Handling information requests
- Notification procedures

CUSD School Officials Quick Reference Guide Link

# CUSD FAMILY / IMMIGRANT RESOURCES WEBSITE

- Guidance for immigration-enforcement officer visits
- Protocol for verifying credentials
- Documentation requirements for school access
- Handling information requests
- Notification procedures

CUSD Family / Immigrant Resources Website

# FAMILY SUPPORTS

## District-Wide Communications

- Superintendent Letter distributed to all CUSD families (Bilingual)

## Parent Education and Engagement

### Know Your Rights Meetings

- ILRC/SMCOE training sessions:
  - *Multiple training session in January through other organizations*
    - CUSD shared fliers with families
  - *January 9, 2025:* ELOP Migrant Parent Advisory Committee
  - *January 21, 2025:* DELAC/ELAC with Sarah Feldman, Immigrant Services Coordinator

# STAFF TRAINING AND IMPLEMENTATION

**Leadership and Staff Development**

- *January 15, 2025:* Site and Parent Guides distribution
- *January 29, 2025:* Resource sharing and scenario discussion
- *January 31, 2025:* Super Friday training update

**Ongoing Support and Planning**

- Regular Immigration CUSD planning meetings (2-3 times per week)
- Planned community partner update
- Weekly site check-in meetings
- Community Planning Meeting | February 7, 2025
- Dedicated website for Family/Immigration Supports

# NEXT STEPS

- Continue gathering community input
- Regular updates to support systems
- Ongoing family communication
- Website maintenance and updates
- Open to recommendations and questions
- Committed to supporting CUSD families

NOTE: Plan continues to evolve based on needs

# QUESTIONS?

*Thank you!*

# CABRILLO UNIFIED SCHOOL DISTRICT

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**INTERIM SUPERINTENDENT**
Dr. Ramon Miramontes

**GOVERNING BOARD**
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine


# MEMORANDUM

**MEETING DATE:** February 27, 2025
**TO:** Members of the Governing Board
**FROM:** Dr. Leticia Bhatia, Deputy Superintendent of Educational Services
**CATEGORY:** Presentation
**ITEM TITLE:** 2024-25 LCAP Mid-Year Monitoring Report and Key Performance Indicator Update

## BACKGROUND INFORMATION

Annually, the California Department of Education provides data through the California School Dashboard that goes beyond test scores alone and gives a complete picture of how school districts are meeting the needs of all students. The Dashboard data is shared in this report to provide the Board of Education, our staff, and the community with meaningful information on individual schools and district progress so we continue to make informed decisions about how to improve student learning for all. Currently, these goals and improvement measures are anchored in our Local Control and Accountability Plan (LCAP), our School Wide Plans for Student Achievement, and our professional learning activities that have been planned throughout the year.

The purpose of this report to the CUSD Governing Board is to highlight our problems of practice, reflecting flat performance over time. In using our data, we can pinpoint specific areas for improvement and make needed adjustments to our LCAP, site plans, and professional learning focus to support the implementation of promising practices for all.

As part of the California Data Dashboard release, the CDE identified school districts that are eligible for differentiated assistance. California Department of Education (CDE) has determined that Cabrillo Unified School District is identified for Differentiated Assistance (DA) for 2024-25:

Cabrillo Unified School District has moved into DA Year 2 support on student outcomes previously identified in the following areas from the 2023 Dashboard:

1. English Learners
    a. LCFF Priority 4, Pupil Achievement, as indicated by “Red” on both ELA and Mathematics Indicators, and as indicated by “Red” on the English Learner Progress Indicator
    b. LCFF Priority 8, Outcomes in Broad Course of Study, as indicated by “Very Low Status” on the College/Career Indicator
2. Hispanic Students
    a. LCFF Priority 4, Pupil Achievement, as indicated by “Red” on both ELA and Mathematics Indicators
    b. LCFF Priority 5, Pupil Engagement, as indicated by “Red” on the Chronic Absenteeism Indicator
3. Homeless Students
    a. LCFF Priority 4, Pupil Achievement, as indicated by “Red” on both ELA and Mathematics Indicators
    b. LCFF Priority 5, Pupil Engagement, as indicated by “Red” on the Chronic Absenteeism Indicator
    c. LCFF Priority 6, School Climate, as indicated by “Red” on the Suspension Rate Indicator
4. Socioeconomically Disadvantaged Students
    a. LCFF Priority 4, Pupil Achievement, as indicated by “Red” on the ELA Indicator and “Orange” on the Math Indicator
    b. LCFF Priority 5, Pupil Engagement, as indicated by “Red” on the Chronic Absenteeism Indicator

5. Students with Disabilities
    a. LCFF Priority 6, School Climate, as indicated by “Red” on the Suspension Rate Indicator
    b. LCFF Priority 8, Outcomes in Broad Course of Study, as indicated by “Very Low Status” on the College/Career Indicator

Based on the 2024 California School Dashboard, the Cabrillo Unified School District is eligible for Differentiated Assistance (DA) on student outcomes in the following areas:

6. Long Term English Learners
    a. LCFF Priority 4, Pupil Achievement, as indicated by “Red” on both the ELA and Mathematics Indicators.
    b. LCFF Priority 5, Pupil Engagement, as indicated by “Red” on the Chronic Absenteeism Indicator

This identification of Differentiated Assistance provides an opportunity for the District to partner with SMCOE on building strategic initiatives to address our student performance and build stronger systems of support for all.

Through the ongoing work of the District’s Multi-Tiered Systems of Support, this report will share key highlights of the work for 2025-2026 and our guiding principles as we plan for our work to improve student achievement moving forward. The District will work collaboratively across departments to ensure that the instructional work is aligned with goals and that appropriate resources can be identified and allocated as needed. The report will spotlight the data, its effects, and the District’s imperative to align systems of support for all students and continue building stronger foundational instruction through:

- Implement Strategic plan goals
- Continue to integrate Strategic Plan goals into LCAP
- Prioritize areas of GROWTH
- ELA/ELD/MATH Academic Interventions
- English Learners
- Socio-Economically Disadvantaged
- Hispanic/Latino/Latinx
- Students with Special Needs
- Chronic Absenteeism
- Increased staff by providing 3 .2 FTE for intervention
- 24-25 increasing from .6 to 1.0 ELD FTE
- Cycles of Inquiry using Dibels 8 reading data
- Professional Development on the Science of Reading
- Analyze local data and benchmarks by school site
- Engage in Cycles of Inquiry both at the district and at school sites
- Analyze and Redefine Intervention Programs to support areas of need
- Focus on data from our Local dashboard
- LCAP Presentation April - June
- Ongoing professional Development focused on CORE Curriculum Adoption

**FISCAL ANALYSIS**

There is no financial impact associated with the presentation of this item.

**RECOMMENDATION**

This Item is presented for information only as per Board Policy.

***Prepared by:*** *Josefina Infanzon*

CABRILLO UNIFIED SCHOOL DISTRICT

*A place where all children dream and achieve!*

# 2024-25 LCAP Mid-Year Monitoring Report and Key Performance Indicator Update

Governing Board Meeting

February 27, 2025

# Agenda

1. LCAP Overview and CUSD Goals
2. CA Dashboard Overview
3. Mid-Year Update
4. Differentiated Assistance
5. Next Steps

# LCAP Overview

**1 Basic Services**
- Rate of teacher misassignments
- Access to standards-aligned materials
- Facilities in good repair

**2 Implementation of State Standards**
- Academic content
- Performance standards

**7 Course Access**
- Pupil enrollment in a broad course of study, including core academic subjects, STEM, world languages, the arts, health, career technical education, and physical education

**CONDITIONS FOR LEARNING**

**8 Other Pupil Outcomes**
- Pupil outcomes in broad course of study

**STATE LCAP PRIORITIES**

**4 Pupil Achievement**
- Standardized test scores
- Advanced placement test pass rates
- English learning proficiency and reclassification rates
- Evidence of college and career readiness

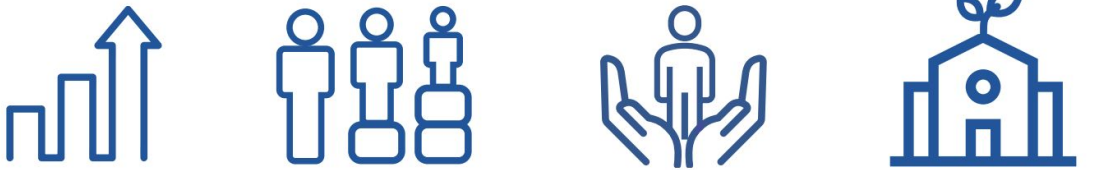
**PUPIL OUTCOMES**

**5 Pupil Engagement**
- Attendance rates
- Middle & high school dropout rates
- Graduation rates
- Chronic absenteeism rates

**6 School Climate**
- Suspension rates
- Expulsion rates
- Sense of safety and connectedness (school climate surveys)

**3 Parental Involvement**
- Efforts to seek parental input in decision making
- Promotion of parent participation

**ENGAGEMENT**

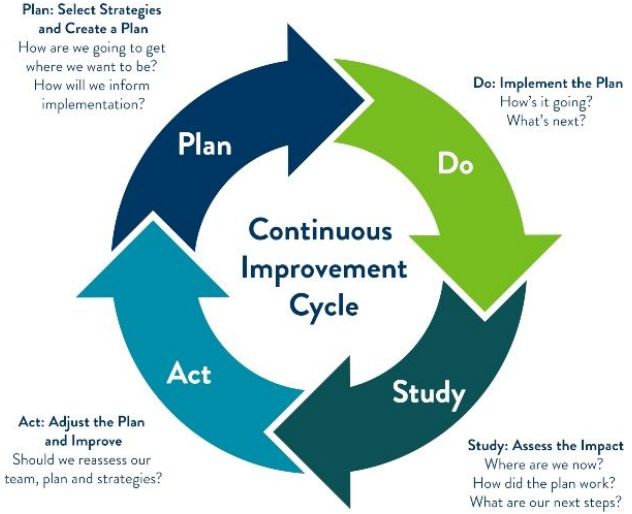


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Improvement

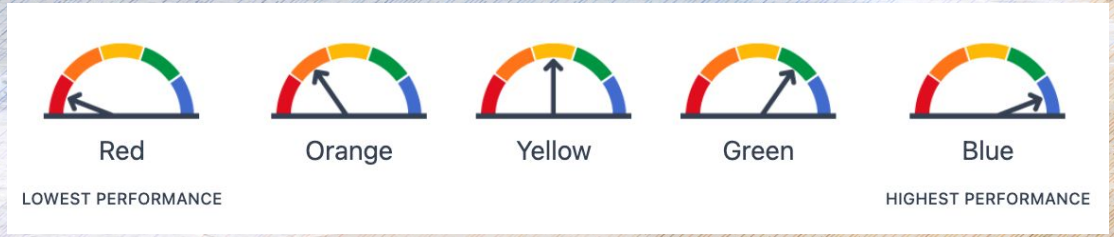
Equity Focus

Whole Child

District Sustainability



# CA Dashboard Overview



# CA Dashboard Matrix 2023

**Student Group Report for 2023**

| Student Group | English Learner Progress | Chronic Absenteeism | Suspension Rate | Graduation Rate | English Language Arts | Mathematics | College/Career (Status Only) |
|---|---|---|---|---|---|---|---|
| All Students | N/A | Red | Orange | Orange | Orange | Yellow | Low |
| English Learners | Red | Orange | Orange | -- | Red | Red | Very Low |
| Homeless | N/A | Red | Red | -- | Red | Red | -- |
| Socioeconomically Disadvantaged | N/A | Red | Orange | Orange | Red | Orange | Low |
| Students with Disabilities | N/A | Orange | Red | Orange | Orange | Orange | Very Low |
| African American | N/A | -- | -- | -- | -- | -- | -- |
| Asian | N/A | -- | Blue | -- | -- | -- | -- |
| Filipino | N/A | -- | -- | -- | -- | -- | -- |
| Hispanic | N/A | Red | Orange | Orange | Red | Red | Low |
| Native Hawaiian or Pacific Islander | N/A | -- | -- | -- | -- | -- | -- |
| White | N/A | Red | Blue | Orange | Green | Green | Medium |
| Two or More Races | N/A | Orange | Green | -- | Blue | Green | -- |

# CA Dashboard Matrix 2024

## Student Group Report for 2024

| Student Group | English Learner Progress | Chronic Absenteeism | Suspension Rate | Graduation Rate | English Language Arts | Mathematics | College/Career |
|---|---|---|---|---|---|---|---|
| All Students | N/A | Yellow | Yellow | Green | Yellow | Orange | Green |
| English Learners | Green | Yellow | Green | Yellow | Red | Red | Orange |
| Long-Term English Learners | Green | Red | Orange | Green | Red | Red | Orange |
| Homeless | N/A | -- | -- | -- | -- | -- | -- |
| Socioeconomically Disadvantaged | N/A | Yellow | Green | Green | Orange | Red | Orange |
| Students with Disabilities | N/A | Yellow | Yellow | Green | Red | Red | Orange |
| African American | N/A | -- | -- | -- | -- | -- | -- |
| Asian | N/A | -- | Blue | -- | -- | -- | -- |
| Filipino | N/A | -- | -- | -- | -- | -- | -- |
| Hispanic | N/A | Yellow | Green | Green | Orange | Red | Orange |
| Native Hawaiian or Pacific Islander | N/A | -- | -- | N/A | -- | -- | N/A |
| W | N/A | Yellow | Yellow | Green | Green | Yellow | Green |
| Tw r More Races | N/A | Green | Green | -- | Blue | Green | -- |

# CELEBRATIONS

- **English Language Proficiency Indicator (ELPI)**
  - ↑6.9% and 46.8% of 308 ELs
- **Summative Alternate ELPAC**
  - 50% of students with the most significant cognitive disabilities making progress
- **College and Career Indicator**
  - ↑4.3% increase
- **Chronic Absenteeism Indicator**
  - ↓8.4% decline
- **Graduation Rate Indicator**
  - 3.2% increase from last year now at 89.4%

# AREAS OF GROWTH

- **English Language Arts**
  - English Learners, Long-Term English Learners, and Students with Disabilities | Red
- **Mathematics**
  - English Learners, Long-Term English Learners, Hispanic, SocioEconomically Disadvantaged, and Students with Disabilities | Red
- **Chronic Absenteeism**
  - Long-Term English Learners are at the red indicating the most chronically absent
- **Graduation Rate**
  - Not at 100%

# CUSD Mid-Year Update

**2024/25** → 2025/26 → 2026/27






| Academic Improvement | Equity Focus | Whole Child | District Sustainability |
|---|---|---|---|
| **College and Career:** Improve College and Career readiness and attainment for all students | **Improved Achievement for At-Promise Students:** Increase academic outcomes using best practice instruction | **Layers of Support:** Continue student wellness strategies and monitor student outcome data to support the needs of the whole child | **Environmental Sustainability:** Build on Green Ribbon work for environmental literacy, optimized facilities, and efficient use of resources |
| **Early Literacy:** Expand early literacy efforts for broader academic readiness | **Fair Practices For All Students:** Provide equitable and inclusive access to district programs and pathways | **Social Emotional Support:** Provide services that promote social emotional learning, mental health, and emotional support for students | **Fiscal Sustainability:** Align, augment, and monitor fiscal resources to ensure financial stability |
| **Culturally Responsive Classrooms:** Promote meaningful, relevant, and respectful instruction for all students | **Safe School Environment:** Promote positive, safe, and welcoming campuses that engage all learners | **Family Engagement and Support:** Provide culturally competent resources to families by strengthening community partnerships | **Employee Sustainability:** Create systems to recruit, retain, and support highly qualified and diverse staff |

# NEW METRICS

| (1) 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 |
| **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) |
| **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 |

| (2) Focus on Equity | |
|---|---|
| **Goal** | **Metric** |
| **Improved Achievement for At-Promise Students:** Increased academic outcomes using best practice instruction | By 2029, 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 |
| **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 |
| **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 |

| (3) 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% |
| **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%. |
| **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 |

| (4) District Sustainability | |
|---|---|
| **Goal** | **Metric** |
| **Environmental Sustainability:** Build on environmental literacy efforts, 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% |
| **Fiscal Sustainability:** Align, augment, and monitor fiscal resources to ensure financial stability | In both current year and out years 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. |
| **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%. |

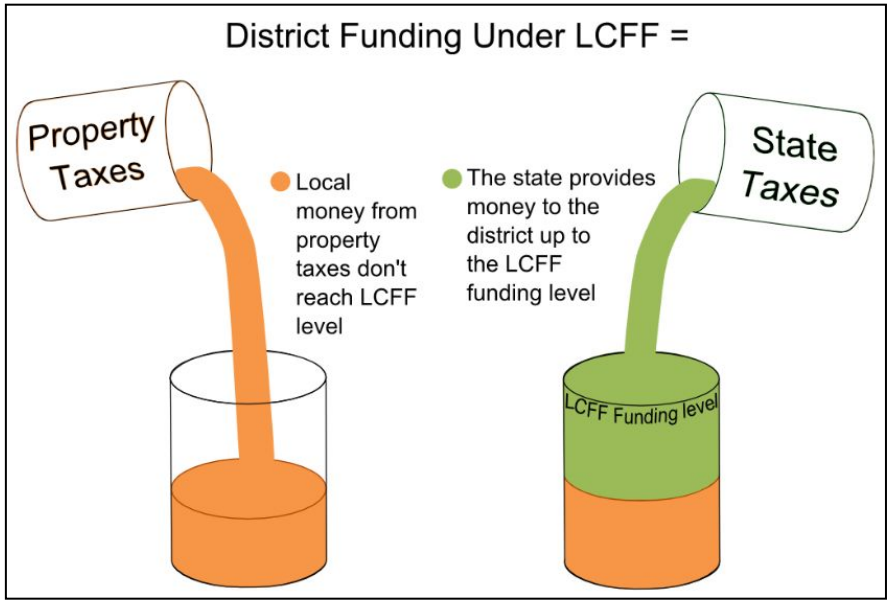
CUSD is on track to meeting or growing in our LCAP goals

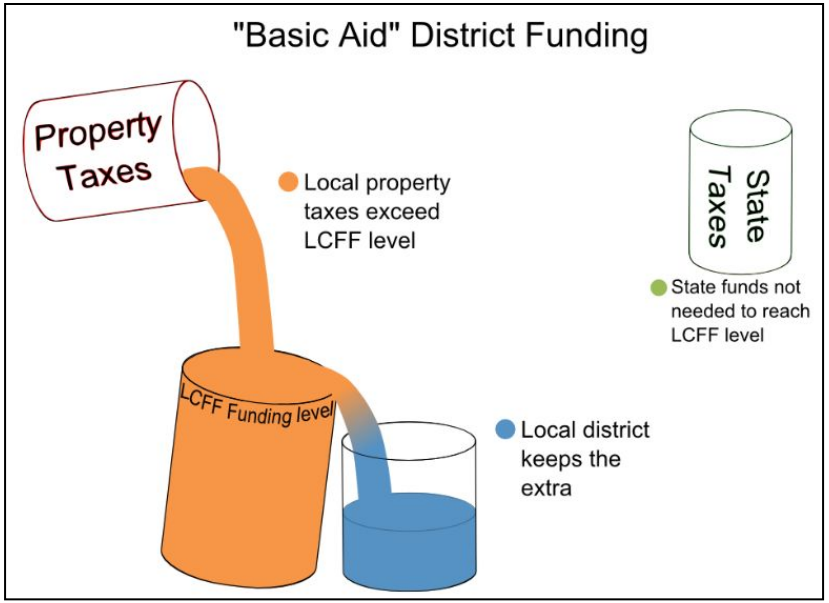
Please visit https://www.cabrillo.k12.ca.us/about_us/lcap_budget_plan for more information on LCAP and Metrics for Mid-Year Monitoring Report

# LCAP FISCAL OVERVIEW

**2024/25** → 2025/26 → 2026/27

# CUSD Funding:
# LCFF vs. Community Funded (aka Basic Aid)



# LCFF Supplemental Funding Allotment

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total ADA* | 3218 | 3192 | 3153 | 3095 | 3027 | 2933 | 2803 | 2748 | 2663 | 2561 |
| **LCFF Supplemental** | **$2,272,757** | **$2,270,002** | **$2,300,239** | **$2,283,196** | **$2,308,985** | **$2,152,731** | **$2,339,221** | **$2,399,344** | **$2,489,737** | **$2,357,272** |

# Budget Overview

| LCAP Goals | Total Funds Budgeted | Mid-Year Expenditures |
|---|---|---|
| **Goal 1**<br>**Student Achievement**<br>**(Academic & Social Emotional )** | $1,802,000 | $670,000 |
| **Goal 2**<br>**At Promise Students** | $1,075,000 | $240,000 |
| **Goal 3**<br>**Student & Parent Engagement**<br>**(Academic & Social-Emotional)** | $232,000 | $138,500 |
| **Goal 4**<br>**Social Emotional** | $2,461,000 | $1,100,000 |

# Questions?

*Thank you!*

# Appendix & Resources

# Community Resources

## Flyers for Parents (and Those New to the Dashboard)

- Getting to Know the California School Dashboard(PDF)
- Getting to Know the Dashboard State Measures(PDF)
- How Dashboard Colors are Determined(PDF)
- How to View Performance of a School or District on the Dashboard(PDF)
- Exploring the Equity Report(PDF)
- How to Compare Schools on the Dashboard(PDF)
- Getting to Know the Local Measures(PDF)
- Information on Local Measures for Parents(PDF)

Translated flyers are available on the Translations Tab of the Dashboard Resources web page.

# Additional Resources

- **School Dashboard Additional Reports and Data**
- **State Indicator Flyers**
- What Data Will Be Used for the 2023 Dashboard?(PDF)
- Academic Indicators(PDF)
  - **English Learner Students in the Academic Indicators** (Coming in January 2024)
  - Information on the Participation Rate(PDF)
    - **Translated Versions of Information on the Participation Rate Flyer** (Coming in January 2024)
- Chronic Absenteeism Indicator(PDF)
- College/Career Indicator(PDF)
- English Learner Progress Indicator(PDF)
  - Alternate English Language Proficiency Assessments for California (ELPAC) Results in the English Learner Progress Indicator(PDF)
  - English Language Proficiency Assessments for California (ELPAC) Participation Rate(PDF)
- Graduation Rate(PDF)
- Suspension Rate(PDF)
- CUSD CA Dashboard Overview PP

# CABRILLO UNIFIED SCHOOL DISTRICT

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

**INTERIM SUPERINTENDENT**
Dr. Ramon Miramontes

**GOVERNING BOARD**
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine


# MEMORANDUM

**MEETING DATE:** February 27, 2025
**TO:** Members of the Governing Board
**FROM:** Bianca Forrester, M.A.Ed., Associate Superintendent of Human Resources & Student Services
**CATEGORY:** Action
**ITEM TITLE:** Adoption of Resolution 03-2025 and 04-2025, Certificated Employee Reduction in Force, Tie-Breaking Criteria

## BACKGROUND INFORMATION

The decrease or reduction of certificated positions is permitted under the provisions of Education Code § 44955. Further, section 44955 directs, in part, that:

- When, as a result of a bona fide decrease or reduction of the service being performed by any department, certificated employees shall be subject to layoff for lack of work.

- The Governing Board must adopt a layoff resolution based on a reduction in service or decline in ADA before March 15. Notice of layoff due by March 15 will be by registered/certificated mail or personal delivery. Notice is confidential unless the employee requests a hearing or waives a hearing. Final layoff notices are due before May 15.

## STATUS/REPORT

The administration has communicated with representatives of the Cabrillo Unified Teachers' Association of its intent to reduce particular kinds of service.

## FISCAL ANALYSIS

There is no fiscal impact to the 2024-25 budget. TheDistrict anticipates a positive impact to the 2025-26 budget.

## RECOMMENDATION

Approve as submitted.

***Prepared by:*** *Jackie Sullivan*

**RESOLUTION NO. 03-2025**
**BEFORE THE GOVERNING BOARD**
**OF THE CABRILLO UNIFIED SCHOOL DISTRICT**
**SAN MATEO COUNTY, CALIFORNIA**

**TO DECREASE THE NUMBER OF CERTIFICATED EMPLOYEES DUE TO A REDUCTION IN PARTICULAR KINDS OF SERVICES**

**WHEREAS**, Education Code section 44955 permits the Governing Board to reduce or discontinue particular kinds of services not later than the beginning of the next school year; and

**WHEREAS**, the Governing Board of the Cabrillo Unified School District ("District") has determined that it shall be necessary to reduce or discontinue the following services of the District no later than the beginning of the 2025-2026 school year; and

**WHEREAS**, it shall be necessary to terminate at the end of the 2024-2025 school year the employment of certain certificated employees of the District as a result of reduction or discontinuance of the services; and

**WHEREAS**, the Governing Board has considered all positively assured attrition, including all deaths, resignations, retirements, non-reelections, and other permanent vacancies for the 2025-26 school year, and, but for attrition already assured, the Governing Board has found it necessary to reduce additional services; and

**WHEREAS**, the Governing Board has further determined that, between employees who first rendered paid service to the District on the same date, the order of termination will be based solely on the needs of the District and students thereof;

**NOW, THEREFORE, BE IT RESOLVED**, by the Governing Board of the Cabrillo Unified School District that the following services shall be reduced or discontinued no later than the beginning of the 2025-2026 school year:

| **PARTICULAR KINDS OF SERVICES** | **NUMBER OF FTE** |
|---|---|
| | |
| **DISTRICT OFFICE ADMINISTRATION**<br>Director of Alternative Programs<br>Director of Student Support Services<br>Director of Instruction, Categorical & Special Projects | 3.0 |
| | |
| **HIGH SCHOOL** | |
| Student Success Advisor | 0.4 |
| English Teacher | 1.0 |
| Computer Science Discoveries Elective | 0.2 |
| Art Elective | 0.2 |
| Mathematics (Algebra or Geometry) | 0.2 |
| Positive Psychology Elective | 0.2 |
| AVID | 0.2 |
| | |
| **ELEMENTARY** | |
| Teacher | 1.0 |
| PE Teacher | 0.6 |
| Science Specialist | 0.168 |
| | |
| **TOTAL FTE REDUCTIONS** | 7.168 |

**BE IT FURTHER RESOLVED**, that the District may deviate from terminating certificated employees in order of seniority, based on a specific need for personnel who possess special training and/or experience, or competency, necessary to teach specific courses or courses of study or to provide specific services, which others with more seniority do not possess, as follows:

1. All certificated employees who have been assigned to teach the Leadership course at Half Moon Bay High School since the 2023-2024 school year.

**BE IT FURTHER RESOLVED**, that the Superintendent or his designated representative is directed to send appropriate notices to all employees whose positions may be lost by virtue of this action. Nothing herein shall be deemed to confer any status or rights upon temporary certificated employees or any other employee in addition to those specifically granted to such employees by statute.

**BE IT FURTHER RESOLVED**, that the Superintendent or his designated representative is delegated the authority to take all actions necessary and proper to the accomplishment of the purposes of this Resolution.

**PASSED AND ADOPTED** by the Governing Board of the Cabrillo Unified School District on Feb. 27th, 2025, by the following votes:

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Mary Beth Alexander: | _____ | Aye | _____ | No | _____ | Abstain | _____ Absent |
| Peter Cerneka | _____ | Aye | _____ | No | _____ | Abstain | _____ Absent |
| Lizet Cortes: | _____ | Aye | _____ | No | _____ | Abstain | _____ Absent |
| Carmen Daniel: | _____ | Aye | _____ | No | _____ | Abstain | _____ Absent |
| Breanna Lafontaine | _____ | Aye | _____ | No | _____ | Abstain | _____ Absent |

Certified by:

_____
Carmen Daniel
President of the Governing Board
Cabrillo Unified School District

Attest by:

_____
Peter Cerneka
Clerk to the Governing Board
Cabrillo Unified School District

**RESOLUTION NO. 04-2025**
**BEFORE THE GOVERNING BOARD**
**OF THE CABRILLO UNIFIED SCHOOL DISTRICT**
**SAN MATEO COUNTY, CALIFORNIA**

**TO DETERMINE THE CRITERIA FOR ORDER OF SENIORITY FOR CERTIFICATED EMPLOYEES WITH THE SAME DATE OF FIRST PAID SERVICE**

**WHEREAS,** Education Code section 44955 provides for the termination of certificated employees due to the reduction or discontinuance of particular kinds of services; and

**WHEREAS,** the order of termination is generally based on the date the employee first rendered paid service in a probationary position; and

**WHEREAS,** as between employees who first rendered paid service to the Cabrillo Unified School District ("District") on the same date, the law requires the Governing Board to determine the order of termination solely on the basis of the needs of the District and its students; and

**WHEREAS,** the Governing Board is authorized by Education Code section 44955 to establish criteria based upon the needs of the District and its students for determining the order of termination as between certificated employees with the same seniority date;

**THEREFORE, BE IT RESOLVED,** that, except as required by law, the order of termination shall be based solely on the needs of the District and its students as determined by the following criteria, which shall be applied to resolve ties in seniority between certificated employees. These criteria are listed in priority order and each criterion shall be used only if the preceding criteria do not determine the order of termination:

1. As between certificated employees possessing the same seniority date as defined in Education Code section 44845, then employees with the greater number of currently valid additional/supplemental authorizations, teaching and/or special services credentials (e.g., Reading Specialist Credential, BCLAD, Special Education, National Board Certification, Administrative Services Credential, etc.), whether or not utilized in their current assignment, will be regarded as having greater seniority for purposes of determining seniority order. One (1) point shall be awarded for each additional/supplemental authorization, teaching, and special services credential; employees with the greatest number of total points shall be regarded as having greater seniority for the purposes of this paragraph.

2. Assuming that the preceding paragraph does not resolve all ties between employees having the same seniority date, then employees with a Doctorate Degree from an accredited institution of higher education will be regarded as having greater seniority for purposes of determining seniority order than employees possessing a Master's or Bachelor's degree from an accredited institution of higher education.

3. Assuming that the preceding paragraphs do not resolve all ties between employees having the same seniority date, then employees with a Master's Degree from an accredited institution of higher education will be regarded as having greater seniority for purposes of determining seniority order than employees possessing a Bachelor's degree from an accredited institution of higher education.

4. Assuming that the preceding paragraph does not resolve all ties between employees having the same seniority date, then certificated employees will be ranked by verified years or fraction of a year of regular CUSD certificated teaching experience starting with the greatest number of years or fraction of a year to the least number of years or fraction of a year.

5. Assuming that the preceding paragraphs do not resolve all ties between employees having the same seniority date, then seniority order will be determined by lot. Numbers shall be drawn with the lowest number drawn winning the tie and continuing until all remaining tied individuals are ranked in order.

**BE IT FURTHER RESOLVED**, that, pursuant to Education Code section 44846, for persons having a statutory reemployment preference, the order of rehire as between employees who first rendered paid service on the same day shall be determined according to the same criteria described above.

**PASSED AND ADOPTED** by the Governing Board of the Cabrillo Unified School District on February 27th, 2025, by the following votes:

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Mary Beth Alexander: | _____ | Aye | _____ | No | _____ | Abstain | _____ Absent |
| Peter Cerneka | _____ | Aye | _____ | No | _____ | Abstain | _____ Absent |
| Lizet Cortes: | _____ | Aye | _____ | No | _____ | Abstain | _____ Absent |
| Carmen Daniel: | _____ | Aye | _____ | No | _____ | Abstain | _____ Absent |
| Breanna Lafontaine | _____ | Aye | _____ | No | _____ | Abstain | _____ Absent |

Certified by:

_____
Carmen Daniel
President of the Governing Board
Cabrillo Unified School District

Attest by:

_____
Peter Cerneka
Clerk to the Governing Board
Cabrillo Unified School District

# CABRILLO UNIFIED SCHOOL DISTRICT

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**INTERIM SUPERINTENDENT**
Dr. Ramon Miramontes

**GOVERNING BOARD**
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine


# MEMORANDUM

**MEETING DATE:** February 27, 2025
**TO:** Members of the Governing Board
**FROM:** Bianca Forrester, M.A. Ed. Associate Superintendent, Human Resources & Student Services
**CATEGORY:** Action
**ITEM TITLE:** Adoption of Resolution 05-2025, Classified Employee Reduction in Force

## BACKGROUND INFORMATION

The reduction or discontinuation of classified positions for lack of funds and/or lack of work is permitted under the provisions of Ed Code 45308. Furthermore, section 45117 directs, in part, that:

> When, as a result of a bona fide reduction or elimination of the service being performed by any department, classified employees shall be subject to layoff for lack of work. Affected employees shall be given notice of layoff by March 15th and informed of their displacement rights. Affected employees will be notified by registered/certificated mail or personal delivery. Notice is confidential unless the employee requests a hearing or waives a hearing. Final layoff notices are due before May 15.

While the district strives to avoid the occurrence of reductions, it is necessary to initiate the procedure, required by law, to notify personnel of a possible discontinuation or reduction of classified positions.

The administration has communicated with representatives of the CSEA Chapter #485 of its intent to reduce or discontinue classified positions due to lack of funds or lack of work.

## FISCAL ANALYSIS

There is no fiscal impact to the 2024-25 budget. The District anticipates a positive impact to the 2025-26 budget.

## RECOMMENDATION

Approve as submitted.

***Prepared by:*** *Bianca Forrester*

**RESOLUTION NO. 05-2025**
**BEFORE THE GOVERNING BOARD**
**OF THE CABRILLO UNIFIED SCHOOL DISTRICT**
**SAN MATEO COUNTY, CALIFORNIA**

**AUTHORIZING THE REDUCTION OF CLASSIFIED SERVICES**

**WHEREAS**, due to lack of work and/or lack of funds in the Cabrillo Unified School District ("District"), the Board of Education ("Board"), under the authority of Education Code sections 45114, 45115, 45117, 45298, and 45308, and Article XV of the collective bargaining agreement between the District and the California School Employees Association and its Chapter #485, hereby finds it necessary and in the best interest of the District to eliminate the following positions of the classified service, as specified below:

| **Classification** | **Full-Time Equivalent** |
|---|---|
| ● Account Technician II | 0.5 FTE |
| ● Specialized Program Coordinator, Mental Health | 1.0 FTE |
| ● Behavior Intervention Coordinator | 1.0 FTE |
| ● Behavior Intervention Specialist | 1.0 FTE |

**NOW, THEREFORE, BE IT RESOLVED,** that, for the ensuing year, effective July 1, 2025, the classified positions set forth above shall be discontinued to the extent set forth above.

**BE IT FURTHER RESOLVED,** that no later than March 15, 2025, the Board and all affected permanent classified employees shall be given written notice by the Superintendent or the Superintendent's designee that it has been recommended that the notice be given to the employee, stating the reasons that the employee's services will not be required for the ensuing school year, and informing the employee of the employee's displacement rights, if any, and reemployment rights.

**BE IT FURTHER RESOLVED,** that nothing herein shall be deemed to confer any status or rights upon probationary classified employees, or short-term or substitute employees, as defined in section 45103, unless specifically granted to such employees by law or by collective bargaining agreement.

**BE IT FURTHER RESOLVED,** that the Superintendent or the Superintendent's designee is authorized and directed to take any other actions necessary to effectuate the intent of this resolution.

**APPROVED, PASSED, AND ADOPTED** by the Governing Board of the Cabrillo Unified School District on the 27th day of February 2025, by the following vote:

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Mary Beth Alexander: | _____ | Aye | _____ | No | _____ | Abstain | _____ Absent |
| Peter Cerneka | _____ | Aye | _____ | No | _____ | Abstain | _____ Absent |
| Lizet Cortes: | _____ | Aye | _____ | No | _____ | Abstain | _____ Absent |
| Carmen Daniel: | _____ | Aye | _____ | No | _____ | Abstain | _____ Absent |
| Breanna Lafontaine | _____ | Aye | _____ | No | _____ | Abstain | _____ Absent |

Certified by:

_____
Carmen Daniel
President of the Governing Board
Cabrillo Unified School District

Attest by:

_____
Peter Cerneka
Clerk to the Governing Board
Cabrillo Unified School District

# CABRILLO UNIFIED SCHOOL DISTRICT

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**INTERIM SUPERINTENDENT**
Dr. Ramon Miramontes

**GOVERNING BOARD**
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine


# MEMORANDUM

**MEETING DATE:** February 27,2025
**TO:** Members of the Governing Board
**FROM:** Jennifer Marsh, Chief Business Officer
**CATEGORY:** Action/Resolution
**ITEM TITLE:** Approval of Resolution No. 07-2025 Transferring and Designating Fund 40 Monies

## BACKGROUND INFORMATION

On October 10, 2024, the Board of Trustees adopted Resolution No. 27-2024 authorizing the Superintendent and Chief Business Officer to effectuate the transfer of monies from the Special Reserve Fund for Capital Outlay Projects (Fund 40) to the General Fund (Fund 01) for purposes addressing an immediate need for fiscal stabilization and positive cash balance in the General Fund. This transfer was to be one-time and occur in the 2024-25 Fiscal Year. As part of this action, the Board directed staff to develop a plan to restore such monies in Fund 40 once the District returned to a "positive" fiscal certification as certified by the San Mateo County Office of Education.

The District's Fund 40 was created by a Board adopted resolution in 2022 pursuant to requirements under state statutes regarding the creation and administration of specific monetary funds for local education agencies. The Board authorized that approximately $12 million be deposited into the fund specifically for future capital facility improvement projects throughout the District. These funds were derived from a legal settlement between the District, a general contractor firm, its subcontractor firms, and other relevant parties regarding a dispute and claim for "defective work and products" related to a construction project at Cunha Intermediate School. The settlement was reached in June 2022.

The settlement terms did not direct nor instruct the District regarding how such monies were to be expended. The Board of Trustees, at that time, approved the deposit of the settlement funds into Fund 40 specifically for capital facility improvement purposes. Pursuant to Education Code Section 42841, the Board may specify additional purposes of Fund 40 or withdraw any purpose previously designated for the utilization of all, or a portion of, Fund 40 monies. Furthermore, pursuant to Education Code Section 42842, the Board may expend monies from Fund 40 for the general operating purposes of the District under certain conditions.

Over the course of the past five years, the District has faced a series of significant financial challenges. The District's 2024-25 three-year Multi-year Fiscal Projection (MYP) indicates that the District's General Fund reserves for economic uncertainties will remain near the statutory minimum of three (3) percent of General Fund expenditures. This amount is very low for a small district and does not adequately protect the District's cash flow needs nor protect the District from unforeseen fiscal events or emergencies. The Board has a current policy (Board Policy # 3100.1) that the overall District fiscal reserve should be no less than sixteen (16) percent of General Fund expenditures.

District leadership recommends the adoption of Resolution No. 07-2025. A component of the District's 2025-26 Fiscal Stabilization Plan is the development of increased fiscal reserves to protect District programs and services from unforeseen decreases in revenues and/or cash flow. Absent this action, the District's fiscal reserves will remain dangerously low, thereby jeopardizing the District's ability to restore long-term fiscal stability and maintain positive fiscal certifications in the future.

**REPORT/PROPOSAL**

Resolution No. 7-2025 Transferring and Designating Fund 40 Monies

**FISCAL ANALYSIS**

This action is a major component of the District's 2025-26 Fiscal Stabilization Plan. Approval of the item will increase overall District fiscal reserves to provide adequate cash flow balances. Equally important, approval of the action will enhance overall District fiscal reserves needed to protect vital District programs and services from unforeseen financial challenges. Finally, the remaining balance of Fund 40 monies will be designated for specific one-time facility enhancement projects. Fund 40 monies will, therefore, be put to immediate use, providing enhanced protection to the District services and improvements to District facilities.

**RECOMMENDATION**

Adoption of Resolution No. 07-2025 authorizing the transfer of funds from Fund 40 to Fund 17 and designate remaining Fund 40 funds for specified capital facility improvement projects as specified.

***Prepared by:*** *Holly Lynne*

**RESOLUTION NO. 07-2025**
**BEFORE THE GOVERNING BOARD**
**OF THE CABRILLO UNIFIED SCHOOL DISTRICT**
**SAN MATEO COUNTY, CALIFORNIA**

**TRANSFER OF FUNDS FROM THE SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS (FUND 40) TO THE SPECIAL RESERVE FUND (FUND 17) AND DESIGNATING REMAINING FUNDS FOR SPECIFIED CAPITAL FACILITY PROJECTS IN FISCAL YEAR 2024-25**

**WHEREAS**, the Cabrillo Unified School District (the "District") is a school district duly organized under the laws of the State of California; and

**WHEREAS**, pursuant to California Education Code Section 42840, the District previously established a "special reserve fund for capital outlay projects" ("Fund 40"), and a "special reserve fund for economic uncertainties" (Fund 17); and

**WHEREAS,** the Board has established a policy to maintain overall District fiscal reserves for economic uncertainty at sixteen (16) percent per BP #3100.1, to mitigate the impacts of unforeseen fiscal events and protect vital classroom and student services during times of economic uncertainty; and

**WHEREAS,** the District's current reserves for fiscal uncertainty are well below this board-adopted policy and need to be restored as part of the District's 2025-26 Fiscal Stability Plan; and

**WHEREAS**, California Education Code Section 42842 authorizes school districts to use the unencumbered moneys in Fund 40 for general operating and other fiscal prudence measures, subject to certain conditions; and

**WHEREAS**, the District has undergone significant financial challenges in the past five fiscal years, and the District's updated three-year Multi-Year Fiscal Projection indicates that the District's General Fund reserves for economic uncertainty will remain at a precarious three to four percent; and

**WHEREAS,** On October 10, 2024, the Board approved Resolution No. 27-2024 authorizing the one-time transfer of Fund 40 monies to the General Fund for the purposes of addressing the immediate need for fiscal stabilization in the General Fund and instructing District staff to develop a plan for the "repayment" of such monies transferred out of Fund 40 in 2024-25 once the District's fiscal certification returned to "positive" as certified by the San Mateo County of Education; and

**WHEREAS**, for purposes of fiscal stabilization, the Governing Board (the "Board") has now, based on updated multi-year fiscal projections, determined that it is in the best interests of the District to permanently expend funds from the District's Fund 40 for creating stronger overall District fiscal reserves, and designating remaining Fund 40 funds for specified one-time capital outlay projects including, but not limited to, the following projects: Half Moon Bay High School Baseball Field Turf Replacement, Cunha Intermediate School Soccer Field Turf Replacement, Hatch Elementary Shade Structure, El Granada Elementary Field Improvement, Farallone View Playground Replacement, and Kings Mountain Elementary Exterior Painting.

**NOW, THEREFORE, BE IT RESOLVED** by the Governing Board of the Cabrillo Unified School District that:

**Section 1.** **Recitals.** The Board hereby determines that the foregoing recitals are true and correct.

**Section 2.** **Authorization to Transfer Monies.** The Board hereby authorizes the transfer of monies that are not actually encumbered for ongoing expenses from the District's Fund 40 to its Special Fiscal Reserve Fund (Fund 17) in a manner that will maintain ongoing total fiscal reserves between the General Fund (Fund 01) and Fund 17 in the amount of ten (10) percent. The Board also authorizes that the remaining balance of Fund 40 monies to be designated for one-time capital facility outlays as specified above, thereby expending and/or encumbering the majority of Fund 40's balance in Fiscal Year 2024-25. The Board further authorizes the

Superintendent and the Chief Business Officer, or their respective designees, and each of them individually, to effectual such transfer as part of the District's 2025-26 Fiscal Stability Plan and District Budget.

**Section 3.** **T**he Board further instructs the Superintendent and Chief Business Officer, or their respective designees, to report on the amount and date of such transfers and encumbrances to the full Board at its statutorily required Public Hearing on the District's proposed 2025-26 Budget and Local Control Accountability Plan no later than June 30, 2025.

**Section 4.** **Effective Date.** This resolution shall take effect immediately upon its passage.

**PASSED AND ADOPTED** by the Board of Trustees of the Cabrillo Unified School District on this 27th day of February, 2025, by the following vote:

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Mary Beth Alexander: | _____ | Aye | _____ | No | _____ | Abstain | _____ | Absent |
| Peter Cerneka | _____ | Aye | _____ | No | _____ | Abstain | _____ | Absent |
| Lizet Cortes: | _____ | Aye | _____ | No | _____ | Abstain | _____ | Absent |
| Carmen Daniel: | _____ | Aye | _____ | No | _____ | Abstain | _____ | Absent |
| Breanna Lafontaine | _____ | Aye | _____ | No | _____ | Abstain | _____ | Absent |

Certified by:

_____
Carmen Daniel
President of the Governing Board
Cabrillo Unified School District

Attest by:

_____
Peter Cerneka
Clerk to the Governing Board
Cabrillo Unified School District

# CABRILLO UNIFIED SCHOOL DISTRICT

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

**INTERIM SUPERINTENDENT**
Dr. Ramon Miramontes

**GOVERNING BOARD**
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine


# MEMORANDUM

**MEETING DATE:** February 27, 2025
**TO:** Members of the Governing Board
**FROM:** Carmen Daniel, Board President
**CATEGORY:** Action
**ITEM TITLE:** Approval of Agreement with Leadership Associates for a Targeted Superintendent Search

## BACKGROUND INFORMATION

Leadership Associates has a longstanding relationship with Cabrillo Unified School District, having supported the district with superintendent searches, governance work, and executive staff development. Given the recent superintendent vacancy, Leadership Associates has proposed conducting a Targeted Superintendent Search to assist the district in identifying and recruiting qualified candidates.

A **Targeted Search** follows a process similar to a full search but with modifications, utilizing insights gathered during the district's recent superintendent search.

## REPORT/PROPOSAL

A detailed scope of services and the proposed contract are included in the board packet for review.

## FISCAL ANALYSIS

The cost for the Targeted Superintendent Search is a fixed fee of $5,000, which includes all related services.

## RECOMMENDATION

It is recommended that the Governing Board consider the approval of the agreement with Leadership Associates to conduct a Targeted Superintendent Search.

***Prepared by:*** *Rosibel Acosta, Administrative Assistant to the Superintendent*

LEADERSHIP ASSOCIATES
California's Premier Executive Search & Leadership Development Firm

449 W. Foothill Blvd., #427
Glendora, CA 91741
(916) 520-4951
www.leadershipassociates.org

Eric Andrew ✦ Kent Bechler ✦ William Banning ✦ James Brown ✦ Blanca Cavazos ✦ Tom Changnon ✦ Marc Ecker ✦ Donald Evans ✦ Richard Fischer ✦ Sally Frazier ✦ Juan Garza ✦ Jacqueline Horejs ✦ Peggy Lynch ✦ Mike Miller ✦ Dennis Smith ✦ Rich Thome ✦ Sandy Thorstenson ✦ David Verdugo

January 8, 2025

Board of Trustees
Cabrillo Unified School District
498 Kelly Avenue
Half Moon Bay, CA 94019

Dear Cabrillo Unified School District Board of Trustees:

On behalf of Leadership Associates, we want you to know how much we have appreciated our long-standing relationship with Cabrillo Unified School District. As you may know, we have worked with the District over a number of years, including superintendent searches, governance work and support for executive staff.

It is with great dismay and disappointment that we learned of the departure of your superintendent. We wish to assure you that we take pride in the extensive background and vetting of all candidates presented to the board, and in this case, there was never a hint of a personal or professional issue that would interfere with any of the final candidates' ability to perform his/her responsibilities. Nonetheless, we deeply regret this unfortunate situation, and we are committed to make it right, and to recruiting an outstanding slate of candidates from which to select your next Superintendent.

As you know, Peggy Lynch has worked with the district in three searches and we both appreciate and know the Cabrillo district and community well. With the recency of the previous superintendent search, we are proposing conducting a "Targeted Search". This would have a similar process to a full search with a few modifications. Because we have recently completed an extensive community input process that involved an online web survey in addition to individual and stakeholder group input, we do not believe that process needs to be duplicated. Instead, we would share the Executive Summary and all the input we received during this process with all the Board members. As we do in a full search, we would meet with the entire Board to discuss plans for advertising, recruitment and timeline. At that point in time, with consensus from the Board, we would begin an extensive recruitment process. You can be assured that we will conduct a complete vetting of each candidate and share their background and deep personnel references with the board in closed session for your determination of those you wish to interview. We will also assist the board throughout the interview process, including drafting of interview questions and coordination of the interview day.

Attached is a more detailed scope of services and draft contract for the Targeted Search. We will be happy to answer any questions you may have regarding our proposal.

Sincerely,

Peggy Lynch, Ed.D.
Leadership Associates

Jacki Horejs, Ed.D.
Leadership Associates

## FEE AND SUMMARY OF SERVICES

### CABRILLO UNIFIED SCHOOL DISTRICT
### SUPERINTENDENT TARGETED SEARCH

**FEE TO CONDUCT TARGETED SEARCH: $5,000; all-inclusive**

This fee includes:

- All meetings with the Board including determining the timeline
- Posting of the position description announcing the position
- Cost of advertising in EdCal
- Acceptance of applications and responding to all inquiries regarding the position
- Recruitment of candidates and extensive background checks
- Coordination of logistics of the search:
  - scheduling appointments
  - notification of unsuccessful candidates
  - scheduling community visit
- Coordinating with the Board on the final interview questions and supporting the Board with the interview process
- Assisting the Board's administrative assistant throughout the process
- Acting as an advisor to the Board of Education
- Assisting the new superintendent and Board through transition and community verification visit, if conducted

(Note: Should additional services be requested, Leadership Associates will discuss this with the Board of Education).

# SERVICES AGREEMENT

**LEADERSHIP ASSOCIATES**
www.leadershipassociates.org
449 W. Foothill Blvd., #427
Glendora, CA 91741
(916) 520-4951

## AGREEMENT FOR CONSULTANT SERVICES

THIS AGREEMENT is made this **27 day of FEBRUARY 2025** between **LEADERSHIP ASSOCIATES**, hereinafter called the Contractor, and **CABRILLO UNIFIUED SCHOOL DISTRICT,** hereinafter called the District.

The Contractor agrees to perform services for the District as follows:

**The Contractor will conduct a Targeted Superintendent Search, as delineated in the Fee and Summary of Services**

The District agrees to pay the Contractor **FIVE THOUSAND DOLLARS ($5,000)** for services provided. Payment is to take place upon selection of a finalist. The Contractor will submit invoice to the District for payment. Payment is due within 30 days of receipt of invoice.

**Remittance payable/forwarded to:** **Leadership Associates**
**Attn: Betty Hall**
**449 W. Foothill Blvd., #427**
**Glendora, CA 91741**

The Contractor is to perform the above services beginning January __, 2025.

Contractor agrees to hold harmless and indemnify the District, its officers, agents, and employees with respect to all damages, costs, expenses or claims, in law or in equity, arising or asserted because of injuries to or death of person or damage to, destruction, loss, or theft of property arising out of faulty performance of the services to be performed by Contractor hereunder.

It is expressly understood and agreed to by both parties hereto that the Contractor, while engaged in carrying out and complying with any of the terms and conditions of this contract, is an independent contractor and is not an officer, agent, or employee of the aforesaid District. Either party may terminate this agreement by providing the other party with ten (10) days written notice. Upon such termination, fees will be determined on a pro rata basis.

Leadership Associates does not participate in a California public pension system. Leadership Associates and the District understand that the work/services provided should not be considered creditable toward the STRS earnings limit as the work is not normally performed by employees of the District and requires less than 24 months (496 business days). REF. CA Education Code § 26135.7 (2014)

| CONTRACTOR: | DISTRICT: |
|---|---|
| LEADERSHIP ASSOCIATES | CABRILLO UNIFIED SCHOOL DISTRICT |
| Taxpayer ID#: 68-038 3653 | |
| By: _____ | By: _____ |
| Name: Betty Hall | Name: _____ |
| Dept: Fiscal Services | Title: _____ |
| Date: _____ | Date: _____ |

# CABRILLO UNIFIED SCHOOL DISTRICT

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

**INTERIM SUPERINTENDENT**
Dr. Ramon Miramontes

**GOVERNING BOARD**
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine


# MEMORANDUM

**MEETING DATE:** February 23, 2025
**TO:** Members of the Governing Board
**FROM:** Dr. Ramon Miramontes
**CATEGORY:** Action
**ITEM TITLE:** Selection of CSBA Delegates Assembly on Ballot for San Mateo County Sub-region 5-B

## BACKGROUND INFORMATION

The California School Boards Association (CSBA) conducts annual elections to select representatives for its State Delegate Assembly. The Cabrillo Unified School District is part of Sub-region 5-B (San Mateo County), where three candidates are seeking election to serve two-year terms from April 1, 2025, to March 31, 2027. The candidates are:

- **Gregory Land** (San Mateo HSD) – Incumbent
- **Andrew Lie** (Jefferson Union HSD)
- **Francesca Segre** (Menlo Park City SD)

## REPORT/PROPOSAL

The Board may vote for up to three candidates, as there are three available seats in San Mateo County Sub-region 5-B. A copy of the ballot and the candidates' biographical statements are included in this packet for review.

## FISCAL ANALYSIS

There is no financial impact associated with electing candidates for the CSBA Delegate Assembly.

## RECOMMENDATION

Staff recommends the selection of candidates for the CSBA Delegate Assembly ballot for San Mateo County Sub-region 5-B

***Prepared by:*** *Rosibel Acosta, Administrative Assistant to the Superintendent*

csba

*REQUIRES BOARD ACTION*

January 31, 2025
**MEMORANDUM**

To: CSBA Member Boards and Odd-numbered County Board Presidents and Superintendents
From: Dr. Bettye Lusk, CSBA President
Re: 2025 Ballot for CSBA Delegate Assembly — **U.S. Postmark Deadline is Mon. March 17**

---

Enclosed is the ballot material for election to CSBA's Delegate Assembly from your region or subregion. It consists of: 1) the ballot (on red paper) listing the candidates, the reverse side of which contains the names of ALL current members of the Delegate Assembly from your region or subregion; and 2) the required candidate biographical sketch form and, if submitted, a resume. In addition, provided is a copy of the ballot on white paper to include with your board agenda. **Only the ballot on red paper is to be completed and returned to CSBA. It must be postmarked by the U.S. Post Office on or before Monday, March 17, 2025.**

Your Board may vote for up to the number of seats to be filled in the region or subregion as indicated on the ballot. For example, if there are three seats up for election, the Board may vote for up to three candidates. However, your Board may cast no more than one vote for any one candidate. The ballot also contains a provision for write-in candidates; their name and district or county office must be clearly printed in the space provided.

The ballot must be signed by the Board President, Board Clerk, or Superintendent as a designee of the board, and returned in the enclosed envelope; if the envelope is misplaced, you may use your district's or county office's stationery. Please write **DELEGATE ELECTION** prominently on the envelope along with the region or subregion number on the bottom left corner of the envelope (this number appears at the top of the ballot). If there is a tie vote, a run-off election will be held, and ballots will need to be postmarked on or before April 30. Results will be published by May 11, 2025.

**For County Boards of Education Only:**

Per Standing Rule 52, in regions with more than one county, each county board of education has one vote to elect the county board member who represents the county board(s) in the region in the Delegate Assembly. One-county regions will appoint the county Delegate. Your county board may vote for only one candidate to fill the Delegate position representing the county boards within your region. Enclosed is the ballot material for election to CSBA's Delegate Assembly of the county board representative from your region. It consists of 1) the ballot (on GREEN paper) listing the candidates, the reverse side of which contains the name of the current member of the Delegate Assembly representing the county boards in your region; and 2) the required candidate biographical sketch form and, if submitted, a resume. In addition, also provided is a copy of the ballot on white paper to include with your board

agenda. **Only the ballot on GREEN paper is to be completed and returned to CSBA. Like the ballot on red paper for the other Delegate seats in your region, it must be postmarked by the U.S. Post Office on or before Monday, March 17, 2025.**

The ballot on GREEN paper must be signed by the Board President, Board Clerk, or by the County Superintendent, as a designee of the board, and returned in the enclosed envelope. If the envelope is misplaced, you may use your county office's stationery. Please write **DELEGATE ELECTION** prominently on the envelope along with the region number on the bottom left corner of the envelope (this number appears at the top of the ballot). If there is a tie vote, a run-off election will be held, and ballots will need to be postmarked by April 30. The results for the county board seat in each region will also be published by May 11, 2025.

All re-elected and newly elected Delegates will serve two-year terms beginning April 1, 2025 – March 31, 2027. The next meeting of the Delegate Assembly takes place on Saturday, May 17 and Sunday, May 18, 2025. Please do not hesitate to contact the Executive Office at nominations@csba.org should you have any questions.

Encs: Ballot on red paper and watermarked "copy" of ballot on white paper
Ballot on green paper and watermarked "copy" of ballot on white paper
List of all current Delegates on reverse side of ballot
Candidate(s)' required Biographical Sketch Forms and optional resumes
CSBA-addressed envelope to send back ballots

***REQUIRES BOARD ACTION***

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office no later than **MONDAY, MARCH 17, 2025**. Only ONE Ballot per Board. Be sure to mark your vote "X" in the box. *A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.*

OFFICIAL 2025 DELEGATE ASSEMBLY BALLOT
SUBREGION 5-B
(San Mateo County)

Number of seats: 3 (Vote for no more than 3 candidates)

*Delegates will serve two-year terms beginning April 1, 2025 - March 31, 2027*

**denotes incumbent*

☐ Gregory Land (San Mateo Union HSD)*

☐ Andrew Lie (Jefferson Union HSD)

☐ Francesca Segre (Menlo Park City SD)

COPY

_____ _____
*Provision for Write-in Candidate Name* *School District*

_____ _____
*Signature of Superintendent or Board Clerk* *Title*

_____ _____
*School District Name* *Date of Board Action*

*See reverse side for list of all current Delegates in your Region.*

**REGION 5 – 10 Delegates (7 elected/3 appointed◈)**

**Director: VACANT**

**Below is a list of all elected or appointed Delegates from this Region.**

**Subregion 5-A (San Francisco)**
Alida Fisher (San Francisco County USD)◈, appointed term expires 2026
Vacant (San Francisco County USD)◈, appointed term expires 2025
Vacant (San Francisco County USD)◈, appointed term expires 2025

**Subregion 5-B (San Mateo)**
Chelsea Bonini (San Mateo COE), term expires 2026
Gregory Land (San Mateo Union HSD), term expires 2025
Patricia Murray (South San Francisco USD), term expires 2026
Vacant, term expires 2025
Vacant, term expires 2025
Vacant, term expires 2026

**County Delegate:**
Beverly Gerard (San Mateo COE), term expires 2025

**Counties**

San Francisco (Subregion A)
San Mateo (Subregion B)

COPY

# View results

Respondent

95 Anonymous

10:04
Time to complete

1. I have been... *

- ( ) Appointed
- (•) Nominated

2. Your signature indicates your consent to be placed on the ballot and serve as a Delegate, if elected *

Gregory Land

3. Full name *

Gregory Land

4. Region/subregion *

5B

5. Name of District or COE *

San Mateo Union High School District

6. Years on board *

8 years

7. Profession

Principal

8. Contact number *

650-576-0930

9. Primary email address *

gland@smuhsd.org

10. Are you an incumbent Delegate? *

- (●) Yes
- ( ) No

11. Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly. *

As a current Delegate, I feel that there is more work to be done and knowing about how the system works, I know I can be a good advocate for our community in our county.

12. Please describe your activities and involvement on your local board, community, and/or CSBA. *

I have been on the San Mateo Union High School District for the last 8 years and was also a board member for 10 years with the Burlingame School District. I was president of the San Mateo School Boards Association for two years during a difficult period after Covid. I have been chair of our local Kent Awards for several years. As part of CSBA, I have participated in our Coast to Coast legislative advocacy in Washington DC.

13. What do you see as the biggest challenge facing governing boards and how can CSBA help address it? *

School Boards have been scrutinized and politicized in our current political climate. Rather than focusing on what is best for students, politics has made our schools political battlegrounds at the cost of what our students deserve.

# View results

Respondent

3 Anonymous

44:29
Time to complete

1. I have been... *

- ○ Appointed
- ◉ Nominated

2. Your signature indicates your consent to be placed on the ballot and serve as a Delegate, if elected *

Andrew Lie

3. Full name *

Andrew Lie

4. Region/subregion *

5B

5. Name of District or COE *

Jefferson Union High School District

6. Years on board *

9

7. Profession

Sr. Director of Finance

8. Contact number *

415-690-3740

9. Primary email address *

andrew.lie@jeffersonunion.net

10. Are you an incumbent Delegate? *

- ○ Yes
- ◉ No

11. Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly. *

Having just been re-elected for another 4 year term to 2028, and having served 9 years on my board, I believe that now is the right time for me to be more involved at State level advocacy. I was on our district's Facilities Subcommittee that developed our now 2 year old workforce housing development, 705 Serramonte , and have presented to and worked with folks at CSBA in educational workforce housing advocacy. I was also part of the initial CSBA Equity Cohort in 2018-2019 and have continued the equity work in our district since then. I want to bring that equity lens to the work of the delegate assembly in the same way that I have that lens with our district's work.

12. Please describe your activities and involvement on your local board, community, and/or CSBA. *

Served for 8 years on our Facilities Subcommittee, which developed both 705 Serramonte, our educator housing building, and the master plan for the Serramonte del Rey Neighborhood, which will bring another 1,100 units of housing and much needed local revenue to the district. Also served on equity subcommittee when JUHSD was part of the first CSBA Equity Cohort, and currently serve as one of two board members to advise the District's Student Advisory Committee, comprising 23 student trustees. Have previously served on 2x2 subcommittees that served our feeder districts and partner cities. When my children were still students in K-12 schools, I served on their PTO boards, coached AYSO and Little League, and served on the board of a non-profit arts school.

13. What do you see as the biggest challenge facing governing boards and how can CSBA help address it? *

There are many, starting with school funding; hence our district's work to develop excess property so we can monetize it. There are challenges ahead in our equity work to close educational gaps among the various subgroups, and helping our community understand the need to provide additional resources for the students who need it. Recruitment and retention of staff is critical, and a particular challenge there is to recruit more diversity in our educational staff so that students see educators who look like them.

# View results

Respondent

46 Anonymous

06:25
Time to complete

1. I have been... *

- ○ Appointed
- ◉ Nominated

2. Your signature indicates your consent to be placed on the ballot and serve as a Delegate, if elected *

Francesca Segre

3. Full name *

Francesca Segre

4. Region/subregion *

5 - County

5. Name of District or COE *

Menlo Park City School District

6. Years on board *

4

7. Profession

writer

8. Contact number *

650-644-7707

9. Primary email address *

fsegre@mpcsd.org

10. Are you an incumbent Delegate? *

- ( ) Yes
- (•) No

11. Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly. *

I'm on a mission to ensure all students receive an extraordinary education and are prepared to achieve their dreams. Sadly, our statewide test scores indicate that most students are not on this path to achievement. That less than half of California's students are proficient in ELA, and that less than 35% are proficient in math, is unacceptable. As a delegate, I would work with other school board members to lobby for school funding, attract teachers, and develop personalized systems to support students and families so that children can learn, achieve, and thrive.

12. Please describe your activities and involvement on your local board, community, and/or CSBA. *

I was first elected to the Menlo Park City School District Board in 2020 and was re-elected (uncontested) in 2024. I have been an active member of the San Mateo County School Boards Association since 2020 and have served on its Board of Directors. On the Menlo Park School Board, I have served as president, vice president, and as a member of the Facilities Committee and the Sustainability Committee.

Over the past four years, the Menlo Park City School Board together with the administration has: navigated a safe return to classrooms post-pandemic, transitioned from one excellent superintendent to another excellent superintendent, raised teacher and staff salaries, assessed our facilities needs, and put a winning $124 M bond on the ballot (2024).

I am unique among the board members in that after every board meeting, I immediately write a newsletter reporting our meeting highlights, and distribute it to anyone who subscribes.

13. What do you see as the biggest challenge facing governing boards and how can CSBA help address it? *

I think the biggest challenges facing governing boards are: closing the achievement gap, addressing the teacher shortage, funding facilities needs, improving student mental health, and preparing students to leverage AI while still developing their own critical thinking.

If CSBA Delegate Assembly Members can create an agenda, develop action items, and lobby the state legislature and other board members to address these challenges, we can have real impact in setting our children on a path to realize their dreams.

# FRANCESCA SEGRÈ

COMMUNICATIONS DIRECTOR AND PUBLIC POLICY PRO

*I use the power of story to build community and civic life.*

---

francesca.segre@gmail.com
Menlo Park, CA (650)644-7707
LinkedIn profile

## SKILLS

- Strategic storytelling
- Directing, executing comms strategy
- Building brands & identity
- Producing multimedia content
- Developing & analyzing public policy

## EDUCATION

**NATIONAL UNIV. OF SINGAPORE**
Master in Public Policy
**BRANDEIS UNIVERSITY**
Bachelor of Arts in Sociology
**EMERGE CALIFORNIA 2019**

## SCHOOL BOARD MEMBER

- Menlo Park Trustee since 2020
- 40K constituents
- Newsletter, 75% open rate

www.votefrancesca.com/news

## BOOKS

*Daughter of the Bride*, novelist (Berkley Books) MGM optioned film rights, Goldie Hawn attached
The Modern Jewish Girl's Guide to Guilt, anthology essayist (Penguin) LA Times Best-Seller

## COMMUNICATIONS DIRECTOR

**Joe Simitian for Congress Campaign/Palo Alto/2023-2024**

- Launched and led ambitious communications team for prominent Silicon Valley politician in one of the most competitive, accelerated, and expensive races for Congress in California
- Led, hired, managed, cross-functional social media, editorial, and media relations teams to develop cohesive communications strategy that raised campaign visibility from low-profile to ubiquitous
- Orchestrated media events and crisis communications strategies to elevate positive perception of candidate around key policy issues including affordable housing, climate action, and reproductive rights

## PRODUCER/DIRECTOR/COMMUNICATIONS STRATEGIST

**LinkedIn/Sunnyvale/2018-2022**

- Initiated industry newsletter, drove readership from 0 to 45K subscribers
- Produced/directed/wrote persuasive corporate video with 100-person cast/crew to target 16K person audience
- Produced/directed/wrote documentary short film about innovative sustainability initiative, Bill Gates(GatesNotes) used our work

## COMMUNICATIONS DIRECTOR/PUBLIC POLICY SPECIALIST

**California State Legislature/Los Altos/2015 - 2017**

- Created, executed comms strategy for Assemblyman, 100% success publishing OpEds in SF Chronicle and Mercury News
- Keynote speaker/adviser on state budget, education policy

## NEWS REPORTER/ANCHOR/PRODUCER

**New York, California, Singapore 2000 - 2015**

- Emmy-Award Nominated Reporter. Wrote, produced news stories on education, environment, housing, marginalized communities, healthcare, finance, relationships
- New York Times, Reuters TV New York
- KQED, KCRW, Marketplace Public Radio

# CABRILLO UNIFIED SCHOOL DISTRICT

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**INTERIM SUPERINTENDENT**
Dr. Ramon Miramontes

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Carmen Daniel
Breanna Lafontaine


# MEMORANDUM

**MEETING DATE:** February 27, 2025
**TO:** Members of the Governing Board
**FROM:** Dr. Ramon Miramontes, Ed.D., Superintendent
**CATEGORY:** Consent/Action
**ITEM TITLE:** Adoption of Proclamation Endorsing March 2025 as Women's History Month

## BACKGROUND INFORMATION

Women's History Month recognizes the significant contributions of women to the history and progress of the United States and the State of California. Women have played a vital role in shaping California, the nation, and the world across various fields. However, their achievements have often been overlooked in historical narratives.

To acknowledge and honor these contributions, staff present a proclamation endorsing March as Women's History Month for Governing Board approval. Through this recognition, CUSD reaffirms its commitment to celebrating and appreciating the invaluable impact of women on the Coastside, California, the United States, and beyond.

## FISCAL ANALYSIS

There is no financial impact associated with adopting this proclamation.

## RECOMMENDATION

Staff recommends the adoption of the proclamation endorsing March as Women's History Month.

***Prepared by:*** *Rosibel Acosta, Administrative Assistant to the Superintendent*

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

# PROCLAMATION

*Women's History Month*
*March 2025*

**Whereas,** American women of every race, class, and ethnic background have made historic and significant contributions to the growth and strength of our nation and state in countless recorded and unrecorded ways; and

**Whereas,** American women have played and continue to play critical economic, cultural, and social roles in every sphere of the life of the nation and our state by constituting a significant portion of the labor force working inside and outside of the home; and

**Whereas,** American women have played a unique role throughout our history by providing the majority of the volunteer labor force of the nation and state; and

**Whereas,** American women were particularly important in the establishment of early charitable, philanthropic, and cultural institutions in our nation and state; and

**Whereas,** American women of every race, class, and ethnic background served as early leaders in the forefront of every major progressive social change movement; and

**Whereas,** American women have served our country courageously in the military; and

**Whereas,** American women have been leaders, not only in securing their own rights of suffrage and equal opportunity, but also in the abolitionist movement, the emancipation movement, the industrial labor movement, the civil rights movement, and other movements, especially the peace movement, which create a more fair and just society for all; and

**Whereas,** despite these contributions, the role of American women has been consistently overlooked and undervalued in the literature, teaching, and study of American history; and

**Whereas,** since 1987 the United States Congress has passed a resolution annually to proclaim March as Women's History Month in order to recognize these many crucial contributions; and

**Whereas,** Cabrillo Unified School District and the Coastside community also recognize the importance of understanding the history of this area, particularly with regard to honoring the significant and longstanding contributions women have made in this Nation and in California;

**Now, therefore, be it proclaimed** by the Governing Board of Cabrillo Unified School District that March is designated as Women's History Month and that CUSD calls upon the schools, staff, students, and families of the Coastside to observe March as Women's History Month by celebrating and recognizing the countless contributions made by women throughout history.

**PASSED AND ADOPTED** by the Governing Board of the Cabrillo Unified School District on the 27th day of February 2025, by the following vote:

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Mary Beth Alexander: | _____ | Aye | _____ | No | _____ | Abstain | _____ Absent |
| Peter Cerneka | _____ | Aye | _____ | No | _____ | Abstain | _____ Absent |
| Lizet Cortes: | _____ | Aye | _____ | No | _____ | Abstain | _____ Absent |
| Carmen Daniel: | _____ | Aye | _____ | No | _____ | Abstain | _____ Absent |
| Breanna Lafontaine | _____ | Aye | _____ | No | _____ | Abstain | _____ Absent |

Certified by:

_____

Carmen Daniel
President of the Governing
Cabrillo Unified School District

Attest by:

_____

Peter Cerneka
Clerk to the Governing Board
Cabrillo Unified School District

# CABRILLO UNIFIED SCHOOL DISTRICT

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

**INTERIM SUPERINTENDENT**
Dr. Ramon Miramontes

**GOVERNING BOARD**
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine


# MEMORANDUM

**MEETING DATE:** February 27, 2025
**TO:** Members of the Governing Board
**FROM:** Bianca Forrester, M.A. Ed., Director of Human Resources and Pupil Services
**CATEGORY:** Consent/Action
**ITEM TITLE:** Approval of Certificated Personnel Report

## BACKGROUND INFORMATION

### 1. RESIGNATION

Pamela Monestie, Elementary Teacher, Hatch Elementary School, effective June 6, 2025.

Juliet Hunter, School Psychologist, Cunha Intermediate School, effective June 20, 2025.

### 2. RETIREMENT

M. Angelica Bruno, Elementary Teacher, El Granada Elementary School, effective June 6, 2025.

Thomas Cox, Intermediate Social Science Teacher, Cunha Intermediate School, effective June 6, 2025.

Christine Dobie, Ed Specialist, Hatch Elementary School, effective June 6, 2025.

Anne Ryckebusch, Secondary Foreign Language Teacher, Half Moon Bay High School, effective June 6, 2025.

Debbie Silveria, Site Coordinator, Elementary Teacher, Kings Mountain Elementary, effective June 6, 2025.

### 3. CERTIFICATED TEMPORARY ADDITIONAL ASSIGNMENT RELEASE

Diane Angst, Vapa Teacher, .2, Cunha Intermediate School, effective June 6, 2025.

Michael Barragan, Athletic Director, .45, Half Moon Bay High School, effective June 6, 2025.

Andrew Bickford, Vapa Teacher, .2, Cunha Intermediate School, effective June 6, 2025.

Laura Butterfoss, Teacher, .2, Cunha Intermediate School, effective June 6, 2025.

Kennan Damon, Teacher, .2, Pilarcitos High School, effective June 6, 2025.

Kerra DeMartini, Teacher, .2, Half Moon Bay School, effective June 6, 2025.

Hana Lani Hanson, Teacher, .2, Half Moon Bay School, effective June 6, 2025.

Sonia Myers, Teacher, .2, Half Moon Bay School, effective June 6, 2025.

Patrick Olson., Creative Video Teacher, .4, Multi-Site, effective June 6, 2025.

Maria Portello-Swagel, Vapa Teacher, .2, Cunha Intermediate School, effective June 6, 2025.

William Snyder, Teacher, .2, Cunha Intermediate School, effective June 6, 2025.

Traci Yerby, WASC Coordinator, .2, Half Moon Bay High School, effective June 6, 2025

4. **NON-RE-ELECT**

   William Snyder, 1.0, Ag-Science Teacher, Cunha Intermediate School, effective June 6, 2025.

   Ralph Wigginton, .4, CTE Teacher, Half Moon Bay High School, effective June 6, 2025.

5. **CERTIFICATED TEMPORARY ASSIGNMENT RELEASE**

   Kaia Lindberg, Elementary PE/Science Enrichment, Farallone View Elementary School, effective June 6, 2025.

**FISCAL ANALYSIS**

There is no impact to the current budget, the District anticipates a positive impact to the 2025-26 budget.

**RECOMMENDATION**

Staff recommends approval of the February 27, 2025, Certificated Personnel Report

***Prepared by:*** *Jackie Sullivan*

# CABRILLO UNIFIED SCHOOL DISTRICT

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**INTERIM SUPERINTENDENT**
Dr. Ramon Miramontes


# MEMORANDUM

**MEETING DATE:** February 27, 2025
**TO:** Members of the Governing Board
**FROM:** Bianca Forrester, M.A. Ed., Director of Human Resources and Pupil Services
**CATEGORY:** Consent/Action
**ITEM TITLE:** Approval of Classified Personnel Report

## BACKGROUND INFORMATION

### 1. OFFER OF EMPLOYMENT

Viviana Perez, Paraprofessional Bilingual, El Granada Elementary School, effective February 3, 2024

### 2. PROMOTION

Michael Almeda, Student Data Systems Coordinator, formerly District Computer Technician, effective Januray 23, 2025.

### 3. RESIGNATION

Mariela Juarez-Valencia, Paraprofessional, El Granada School, effective January 24, 2025.

## FISCAL ANALYSIS

There is no impact to the current budget.

## RECOMMENDATION

Staff recommends approval of the February 27, 2025, Classified Personnel Report

***Prepared by:*** *Jackie Sullivan*

# CABRILLO UNIFIED SCHOOL DISTRICT

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**INTERIM SUPERINTENDENT**
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**GOVERNING BOARD**
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Carmen Daniel
Breanna Lafontaine


# MEMORANDUM

**MEETING DATE:** February 27, 2025
**TO:** Members of the Governing Board
**FROM:** Jennifer Marsh, Chief Business Officer
**CATEGORY:** Consent/Information
**ITEM TITLE:** CUSD Enrollment Report

## BACKGROUND INFORMATION

School district funding 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 calculated based on student demographic factors. The chart presented depicts the CUSD enrollment and is provided for information purposes only.

## REPORT/PROPOSAL

2024-25 Enrollment Report Period 6.

## FISCAL ANALYSIS

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

## RECOMMENDATION

Receive the CUSD Enrollment Report as submitted.

***Prepared by:*** *Holly Lynne*

**CABRILLO UNIFIED SCHOOL DISTRICT**
**2024-2025 SCHOOL YEAR**
**ENROLLMENT REPORT**

**School Month No.** **6** **Date:** **2/7/2025**

| Grade | El Granada | Farallone View | Hatch | Kings Mountain | Cunha | Half Moon Bay High | Pilarcitos | Home & Independent Study | TOTALS |
|---|---|---|---|---|---|---|---|---|---|
| **TK** | 33 | 24 | 48 | 7 | - | - | - | 0 | 112 |
| **K** | 49 | 21 | 65 | 7 | - | - | - | 0 | 142 |
| **1** | 56 | 25 | 92 | 11 | - | - | - | 0 | 184 |
| **2** | 49 | 25 | 97 | 8 | - | - | - | 0 | 179 |
| **3** | 41 | 25 | 86 | 9 | - | - | - | 0 | 161 |
| **4** | 53 | 30 | 86 | 2 | - | - | - | 0 | 171 |
| **5** | 48 | 22 | 76 | 3 | - | - | - | 0 | 149 |
| **6** | - | | - | - | 172 | - | - | 1 | 173 |
| **7** | - | - | - | - | 158 | - | - | 0 | 158 |
| **8** | - | - | - | - | 188 | - | - | 0 | 188 |
| **9** | - | - | - | - | - | 218 | 0 | 1 | 219 |
| **10** | - | - | - | - | - | 200 | 4 | 4 | 208 |
| **11** | - | - | - | - | - | 240 | 12 | 7 | 259 |
| **12** | - | - | - | - | - | 228 | 17 | 10 | 255 |
| **TOTAL ENROLLMENT** | **329** | **172** | **550** | **47** | **518** | **886** | **33** | **23** | **2558** |
| **Total Enrollment as of 1/26/24** | 340 | 155 | 547 | 44 | 545 | 976 | 34 | 17 | 2658 |
| **Difference between 1/26/24 Total Enrollment and 2/07/25 Total Enrollment** | **-11** | **17** | **3** | **3** | **-27** | **-90** | **-1** | **6** | **-100** |
| **Total Enrollment as of 12/27/24** | 327 | 173 | 549 | 46 | 518 | 888 | 34 | 18 | 2553 |
| **Difference between 12/27/24 Total Enrollment and 2/07/25 Total Enrollment** | **2** | **-1** | **1** | **1** | **0** | **-2** | **-1** | **5** | **5** |

# CABRILLO UNIFIED SCHOOL DISTRICT

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**INTERIM SUPERINTENDENT**
Dr. Ramon Miramontes

**GOVERNING BOARD**
Mary Beth Alexander
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Carmen Daniel
Breanna Lafontaine


# MEMORANDUM

**MEETING DATE:** February 27, 2025
**TO:** Members of the Governing Board
**FROM:** Bianca Forrester, M.A. Ed., Superintendent of Human Resources & Student Services
**CATEGORY:** Consent/Action
**ITEM TITLE:** Acknowledgement of Receipt of the Classified School Employees Association, Chapter #485 (CSEA) Initial Proposals for Successor Negotiations

## BACKGROUND INFORMATION

The Cabrillo Unified Classified School Employees Association, Chapter #485 (CSEA) notified the Cabrillo Unified School District on January 16, 2025, that it wishes to negotiate changes to the current collective bargaining agreement expiring June 30, 2025. CSEA identified the following initial proposals:

**Article 5: Hours and Overtime**
CSEA has an interest in:
• Clarifying expectations around annual mandatory training.
• Creating opportunities for on-the-job training, shadowing, and observation.
• Clarifying how overtime opportunities are offered in last-minute or emergency scenarios.

**Article 7: Employee Expenses and Materials**
CSEA has an interest in having District-provided raincoats available to unit members who work outdoors.

**Multiple Articles:**
CSEA has an interest in removing and changing references to obsolete practices and materials.

The California School Employees Association and its Cabrillo Chapter #485 reserves the right to make additional proposals at any time during the bargaining process; including but not limited to responses to proposals made by the District.

## REPORT/PROPOSAL

In accordance with Government Code section 3547, the Governing Board is to receive the initial proposals at a Governing Board meeting to provide the opportunity for the public to make any comments regarding the proposals.

## FINANCIAL IMPACT

There is no fiscal impact to the General Fund.

## RECOMMENDATION

Staff recommends that the Governing Board accept CSEA Chapter # 485's initial proposals and allow time for public comment.

***Prepared by:*** *Bianca Forrester*

**Initial Proposal of the**
**California School Employees Association (CSEA) and its Cabrillo Chapter #485**
**To the Cabrillo Unified School District**
**For the 2024-2025 Contract Negotiations**

CSEA desires to alter or amend the current collective bargaining agreement, which expires on June 30, 2025, as follows:

**Article 5: Hours and Overtime**

CSEA has an interest in:

- Clarifying expectations around annual mandatory trainings.
- Creating opportunities for on-the-job training, shadowing, and observation.
- Clarifying how overtime opportunities are offered in last-minute or emergency scenarios.

**Article 7: Employee Expenses and Materials**

CSEA has an interest in having District-provided raincoats available to unit members who work outdoors.

**Multiple Articles:**

CSEA has an interest in removing and changing references to obsolete practices and materials.

**The California School Employees Association and its Cabrillo Chapter #485 reserves the right to make additional proposals at any time during the bargaining process; including but not limited to responses to proposals made by the District.**

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# MEMORANDUM

**MEETING DATE:** February 27, 2025
**TO:** Members of the Governing Board
**FROM:** Jennifer Marsh, Chief Business Officer
**CATEGORY:** Consent/Action
**ITEM TITLE:** Approval of Donations to Cabrillo Unified School District

## BACKGROUND INFORMATION

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

The Governing Board routinely reviews the monthly donation reports.

## REPORT/PROPOSAL

Summary Site Donations 2/27/2025

## FISCAL ANALYSIS

There is no financial impact on the General Fund.

## RECOMMENDATION

Approve as submitted.

***Prepared by:*** *Holly Lynne*

**February 27, 2025 Board Meeting**
**Summary Site Donations**

| Site | Items | Donor | Amount | Site Total Donations |
|---|---|---|---|---|
| HMBHS | Money for the Seth Koller Creativity Scholarship | Sharon E. Williams | $100 | |
| HMBHS | Money for the Aaron McGregor Memorial Scholarship | Diane W. Ross & Dale W. Ross | $250 | |
| HMBHS | Money for the Future First Responders Scholarship | Half Moon Bay Volunteer Fire Department | $3,500 | |
| Cunha | One Guitar & One Peavy Amplifier Donated to the Music Department | Siqurd Johnson | $90 | |
| | | | | $3,940 |

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# MEMORANDUM

**MEETING DATE:** February 27, 2025
**TO:** Members of the Governing Board
**FROM:** Jennifer Marsh, Chief Business Officer
**CATEGORY:** Consent/Information
**ITEM TITLE:** Information on Warrant Register Processed

## BACKGROUND INFORMATION

In alignment with Education Code 52631, Cabrillo USD presents all payments from the CUSD funds on forms prescribed by the San Mateo County Superintendent of Schools (Financial 2000). Staff hereby presents to the CUSD Board the warrants processed from January 1, 2025, to January 31, 2025.

## REPORT/PROPOSAL

010125-013125 Warrant Register

## FISCAL ANALYSIS

The register of warrants processed by CUSD indicates all CUSD financial activity. The total warrant/ETF amount is $2,921,351.75 for the month of January 2025.

## RECOMMENDATION

Receive the warrant register processed for the January 2025 period.

***Prepared by:*** *Holly Lynne*

# ACCOUNTS PAYABLE WARRANT/EFT REPORT

## Report Cover Sheet

### General Settings

| | |
|---|---|
| Report Name | ACCOUNTS PAYABLE WARRANT/EFT REPORT |
| Printed | 2/3/2025 9:01:37 AM |
| District | 41 |
| Logon | MarshJ |
| Fiscal Year | 2025 |

### Sorting

| | |
|---|---|
| Sort By | Warrant/EFT# |

### Filters

| | |
|---|---|
| Payment Type | District |
| Form of Payment | ALL |
| From Date Paid | 01/01/2025 |
| To Date Paid | 01/31/2025 |
| Year | 2025 |
| District | 41 |

SAN MATEO COUNTY OFFICE OF EDUCATION
**ACCOUNTS PAYABLE WARRANT/EFT REPORT**
**Warrant/EFT# From: W-600458 Warrant/EFT# To: W-999876**

**41 Cabrillo Unified School District** **Fiscal Year: 2025**

| Warrant/EFT | Vendor | Date | Amount | Reference | Payment | Fu Rs Y Goal Func Obj Sch Mgmt | Invoice # |
|---|---|---|---|---|---|---|---|
| W-600458 | 011909-01 ARCADIO'S PRODUC | 01/23/2025 | 200.40 | PO250193-020 | 200.40 | 13-5466-0-0000-3700-4710-331 | 356229 |
| W-600459 | 008911-01 DAVID'S BAGELS | 01/23/2025 | 121.00 | PO250212-034 | 66.00 | 13-5310-0-0000-3700-4712-331 | 40945 |
| | | | 121.00 | PO250212-033 | 55.00 | 13-5310-0-0000-3700-4712-331 | 40939 |
| W-600460 | 009571-01 GOLD STAR FOODS | 01/23/2025 | 1,083.77 | PO250244-062 | 172.94 | 13-5310-0-0000-3700-4710-331 | 82448410 |
| | | | 1,083.77 | PO250244-064 | 504.30 | 13-5310-0-0000-3700-4712-331 | 8231375 |
| | | | 1,083.77 | PO250244-065 | 406.53 | 13-5310-0-0000-3700-4712-331 | 8231378 |
| W-600461 | 009571-01 GOLD STAR FOODS | 01/23/2025 | 2,013.54 | PV250567-001 | 769.38 | 01-0000-0-0000-3900-4300-760 | 8248399 |
| | | | 2,013.54 | PO250244-063 | 105.16 | 13-5310-0-0000-3700-4710-331 | 8230912 |
| | | | 2,013.54 | PO250244-061 | 24.58 | 13-5310-0-0000-3700-4300-331 | 8260604 |
| | | | 2,013.54 | PO250244-061 | 2.74 | 13-5310-0-0000-3700-4711-331 | 8260604 |
| | | | 2,013.54 | PO250244-061 | 616.54 | 13-5310-0-0000-3700-4710-331 | 8260604 |
| | | | 2,013.54 | PO250244-061 | 495.14 | 13-5310-0-0000-3700-4712-331 | 8260604 |
| W-600462 | 004981-01 STRAW HAT PIZZA | 01/23/2025 | 569.62 | PO250228-029 | 59.96 | 13-5310-0-0000-3700-4710-335 | 14981 |
| | | | 569.62 | PO250228-030 | 509.66 | 13-5310-0-0000-3700-4710-331 | 14983 |
| W-600463 | 011438-02 ACSIG | 01/23/2025 | 5,088.26 | PV250578-001 | 5,088.26 | 01-0000-0-0000-0000-9572-000 | 30083486-0390, D |
| W-600464 | 011438-01 ACSIG DENTAL | 01/23/2025 | 32,233.25 | PV250577-001 | 32,233.25 | 01-0000-0-0000-0000-9571-000 | 20441-DEC24 |
| W-600465 | 012011-01 SMCSIG-HEALTH CA | 01/23/2025 | 404,627.25 | PV250576-001 | 32,947.68 | 01-0000-0-0000-0000-9564-000 | DEC 2024-UHC/SUT |
| | | | 404,627.25 | PV250576-001 | 4,244.49 | 01-0000-0-0000-0000-9553-000 | DEC 2024-UHC/SUT |
| | | | 404,627.25 | PV250575-001 | 342,723.96 | 01-0000-0-0000-0000-9564-000 | AUG 2024 |
| | | | 404,627.25 | PV250575-001 | 24,711.12 | 01-0000-0-0000-0000-9553-000 | AUG 2024 |
| W-602230 | 008938-02 AMAZON CAPITAL S | 01/28/2025 | 3,972.29 | PO250737-001 | 188.26 | 01-0211-0-1310-1000-4300-211 | 1RNV-RGH6-K1NX |
| | | | 3,972.29 | PO250044-011 | 887.64 | 01-8150-0-0000-8110-4300-780 | 1WMW-9FRY-JG4F |
| | | | 3,972.29 | PO250044-012 | 492.20 | 01-8150-0-0000-8110-4300-780 | 1QG7-K11Y-JLFC |

**41 Cabrillo Unified School District** **Fiscal Year: 2025**

| Warrant/EFT | Vendor | Date | Amount | Reference | Payment | Fu Rs Y Goal Func Obj Sch Mgmt | Invoice # |
|---|---|---|---|---|---|---|---|
| | | | 3,972.29 | PO250368-006 | 54.11 | 01-6500-0-5750-2100-4300-730 | 1Q9R-FRWH-K1JL |
| | | | 3,972.29 | PO250044-013 | 282.60 | 01-8150-0-0000-8110-4300-780 | 1P6Y-F9QQ-KCPH |
| | | | 3,972.29 | PO250249-003 | 73.01 | 01-6500-0-5001-2100-4300-730 | 1MN6-43LF-K1L7 |
| | | | 3,972.29 | PO250705-001 | 139.14 | 01-9578-0-1110-4000-4300-000 | 1MJ1-RQMK-JW1R |
| | | | 3,972.29 | PO250048-006 | 481.50 | 01-6010-0-1110-4000-4300-101 | 1L7D-YYLL-JM1R |
| | | | 3,972.29 | PV250569-001 | 52.03 | 01-0000-0-0000-7400-4300-750 | 1K1J-JXCG-JYXM |
| | | | 3,972.29 | PO250089-007 | 63.54 | 01-0000-0-0000-2421-4300-790 | 1J4X-H1VT-JPR1 |
| | | | 3,972.29 | PO250728-001 | 206.00 | 01-9542-0-1110-1000-4300-103 | 1MJ1-RQMK-JLRL |
| | | | 3,972.29 | PO250718-001 | 97.25 | 01-0101-0-1310-1000-4300-101 | 1KHM-PW7N-K9MG |
| | | | 3,972.29 | PO250717-001 | 333.87 | 01-0105-0-1310-1000-4300-105 | 1J4X-H1VT-JLVY |
| | | | 3,972.29 | PO250080-011 | 83.99 | 01-0000-0-0000-7300-4300-720 | 1QG7-K11Y-JLJ1 |
| | | | 3,972.29 | CM250020-001 | (30.35) | 01-0000-0-0000-7300-4300-720 | 1L7D-YYLL-JFMT |
| | | | 3,972.29 | PO250047-012 | 567.50 | 12-6105-0-0001-1000-4300-100 | 1HFV-3FWT-K6G7 |
| W-602231 | 002112-01 CA DEPT OF TAX & | 01/28/2025 | 42.00 | PV250582-001 | 42.00 | 01-9723-0-0000-3600-4300-788 | 057-415036,12312 |
| W-602232 | 012226-01 JEFF HARDING | 01/28/2025 | 682.15 | PO250671-011 | 682.15 | 01-0000-0-0000-7150-4300-710 | REIMB,WEEK 8 |
| W-602840 | 000295-01 ALBERTSONS \| SAF | 01/30/2025 | 164.68 | PO250347-012 | 37.60 | 01-6010-0-1110-4000-4300-101 | 802399-121124-03 |
| | | | 164.68 | PO250347-013 | 127.08 | 01-6010-0-1110-4000-4300-101 | 808020-121024-03 |
| W-602841 | 008758-01 AMERICAN PORTABL | 01/30/2025 | 132.34 | PO250139-007 | 132.34 | 01-8150-0-0000-8110-5603-780 | 130037 |
| W-602842 | 008058-05 AT&T | 01/30/2025 | 1,396.70 | PO250272-006 | 1,396.70 | 01-0000-0-0000-8205-5901-720 | 5689446906 |
| W-602843 | 005779-01 HD SUPPLY | 01/30/2025 | 292.71 | PO250136-016 | 571.51 | 01-8150-0-0000-8110-4300-780 | 844402735 |
| | | | 292.71 | CM250021-001 | (278.80) | 01-8150-0-0000-8110-4300-780 | 829475169 |
| W-602844 | 009317-01 NCBOA | 01/30/2025 | 6,183.00 | PO250756-001 | 6,183.00 | 01-9335-0-1110-4200-5800-331 | 1751 |
| W-602845 | 000380-01 ODP BUSINESS SOL | 01/30/2025 | 15.04 | PO250081-008 | 15.04 | 01-0000-0-0000-7300-4300-720 | 403990608001 |

**41 Cabrillo Unified School District** **Fiscal Year: 2025**

| Warrant/EFT | Vendor | Date | Amount | Reference | Payment | Fu Rs Y Goal Func Obj Sch Mgmt | Invoice # |
|---|---|---|---|---|---|---|---|
| W-602846 | 012222-01 PROMPTER PEOPLE | 01/30/2025 | 485.94 | PO250763-001 | 485.94 | 01-3550-0-3800-1000-4300-331 | 2501117 |
| W-602847 | 010924-01 REISS, MARTINA | 01/30/2025 | 35.71 | PO250762-001 | 35.71 | 01-0335-0-3250-1000-4300-335 | REIMB_011625 |
| W-602848 | 004143-02 RICOH USA INC | 01/30/2025 | 745.34 | PO250264-011 | 745.34 | 01-0000-0-0000-7300-5601-720 | 9032958463 |
| W-602849 | 009491-01 SOUND AND SIGNAL | 01/30/2025 | 426.08 | PO250107-005 | 426.08 | 01-8150-0-0000-8110-5603-780 | 43374 |
| W-602850 | 010759-02 WEX BANK | 01/30/2025 | 118.84 | PO250317-003 | 118.84 | 01-6387-0-3800-1000-4300-331 | 102192483 |
| W-602851 | 011909-01 ARCADIO'S PRODUC | 01/30/2025 | 133.20 | PO250193-021 | 133.20 | 13-5466-0-0000-3700-4710-331 | 357777 |
| W-602852 | 008911-01 DAVID'S BAGELS | 01/30/2025 | 77.00 | PO250212-035 | 77.00 | 13-5310-0-0000-3700-4712-331 | 40972 |
| W-602853 | 009571-01 GOLD STAR FOODS | 01/30/2025 | 283.84 | PO250244-066 | 52.40 | 13-5310-0-0000-3700-4710-331 | 8292053 |
| | | | 283.84 | PO250244-067 | 231.44 | 13-5310-0-0000-3700-4712-211 | 8315189 |
| W-602854 | 009571-01 GOLD STAR FOODS | 01/30/2025 | 729.52 | PO250244-068 | 729.52 | 13-5310-0-0000-3700-4710-331 | 823050 |
| W-602855 | 004981-01 STRAW HAT PIZZA | 01/30/2025 | 569.62 | PO250228-031 | 59.96 | 13-5310-0-0000-3700-4710-331 | 14985 |
| | | | 569.62 | PO250228-032 | 509.66 | 13-5310-0-0000-3700-4710-331 | 14986 |
| W-602856 | 005163-01 SYSCO FOOD SERVI | 01/30/2025 | 1,129.74 | PO250245-034 | 252.22 | 13-5310-0-0000-3700-4712-331 | 750106158 |
| | | | 1,129.74 | PO250245-034 | 556.72 | 13-5310-0-0000-3700-4710-331 | 750106158 |
| | | | 1,129.74 | PO250245-034 | 320.80 | 13-5310-0-0000-3700-4300-331 | 750106158 |
| W-602857 | 008938-02 AMAZON CAPITAL S | 01/30/2025 | 263.95 | PO250320-001 | 229.51 | 01-6387-0-1110-1000-4300-331 | 1Y3W-1LFK-KLYV |
| | | | 263.95 | PO250195-001 | 34.44 | 01-9723-0-0000-3600-4300-788 | 19N6-FX36-K1P7 |
| W-602858 | 005837-03 BIG CREEK LUMBER | 01/30/2025 | 327.91 | PO250134-017 | 268.51 | 01-8150-0-0000-8110-4300-780 | 2333568 |
| | | | 327.91 | PO250134-018 | 59.40 | 01-8150-0-0000-8110-4300-780 | 2336332 |
| W-602859 | 007426-01 BOYS & GIRLS CLU | 01/30/2025 | 5,545.81 | PV250571-001 | 97.50 | 01-8150-0-0000-8110-5603-780 | BGCC2024207 |
| | | | 5,545.81 | PV250572-001 | 3,805.60 | 01-8150-0-0000-8110-4300-780 | BGCC2024204 |
| | | | 5,545.81 | PV250573-001 | 947.71 | 01-8150-0-0000-8110-4300-780 | BGCC2024205 |
| | | | 5,545.81 | PV250574-001 | 695.00 | 01-8150-0-0000-8110-4300-780 | BGCC2024206 |

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| Warrant/EFT | Vendor | Date | Amount | Reference | Payment | Fu Rs Y Goal Func Obj Sch Mgmt | Invoice # |
|---|---|---|---|---|---|---|---|
| W-602860 | 000196-01 COUNTY SCHOOL SE | 01/30/2025 | 1,400.00 | PO250483-001 | 1,400.00 | 01-0111-0-1110-1000-5800-740-0201 | 19331 |
| W-602861 | 011849-01 PHILANTHROPIC VE | 01/30/2025 | 3,000.00 | PO250736-001 | 3,000.00 | 01-6388-0-1110-1000-5200-331 | 20241122A-SFOA |
| W-602862 | 011902-02 PITNEY BOWES GLO | 01/30/2025 | 1,836.60 | PO250280-010 | 70.46 | 01-0000-0-0000-7300-5903-720 | 1026767429 |
| | | | 1,836.60 | PO250280-011 | 1,766.14 | 01-0000-0-0000-7300-5601-720 | 3107017854 |
| W-602863 | 012019-01 VANIR CONSTRUCTI | 01/30/2025 | 97,380.00 | PO250010-006 | 97,380.00 | 21-9711-0-9006-8520-5800-000 | 179982 |
| W-602864 | 012131-01 AAA FENCE COMPAN | 01/30/2025 | 4,770.00 | PV250585-001 | 4,770.00 | 21-9711-0-9205-8520-6170-105 | 2818-REISSUE |
| W-602865 | 012176-01 SAFE 2 PLAY | 01/30/2025 | 2,730.00 | PV250599-001 | 2,065.00 | 21-9711-0-9665-8520-5800-101 | 04107 REISSUE |
| | | | 2,730.00 | PV250600-001 | 665.00 | 21-9711-0-9665-8520-5800-101 | 04126 REISSUE |
| W-602866 | 012163-01 AMBER LEE-ALVA | 01/30/2025 | 10,344.94 | PV250589-001 | 10,000.00 | 01-0000-0-0000-7150-4300-710 | 101724 REIMB. RE |
| | | | 10,344.94 | PV250590-001 | 101.66 | 01-0000-0-0000-7150-4300-710 | 102824 REIMB.#2 |
| | | | 10,344.94 | PV250591-001 | 243.28 | 01-0000-0-0000-7150-5200-710 | 6/24-10/24 MILEA |
| W-996251 | 011438-02 ACSIG | 01/07/2025 | 4,035.05 | PV250509-001 | 4,035.05 | 01-0000-0-0000-0000-9572-000 | 30083486-0390, O |
| W-996252 | 012163-01 AMBER LEE-ALVA | 01/07/2025 | 243.28 | TC250051-001 | 243.28 | 01-0000-0-0000-7150-5200-710 | 06/24-10/24 MILE |
| W-996253 | 011427-01 COLBI TECHNOLOGI | 01/07/2025 | 2,875.00 | PO250145-005 | 1,610.00 | 21-9711-0-9006-8520-5800-000 | 15008 |
| | | | 2,875.00 | PO250145-006 | 1,265.00 | 21-9711-0-9006-8520-5800-000 | 15150 |
| W-996254 | 011153-01 CONSOLIDATED ENG | 01/07/2025 | 6,028.30 | PO250524-005 | 3,340.75 | 21-9711-0-9665-8520-6240-101 | 221747 |
| | | | 6,028.30 | PO250524-007 | 1,237.40 | 21-9711-0-9665-8520-6240-101 | 222462 |
| | | | 6,028.30 | PO250524-009 | 1,450.15 | 21-9711-0-9665-8520-6240-101 | 223897 |
| W-996255 | 011105-01 HMH ENGINEERS | 01/07/2025 | 710.00 | PO250398-003 | 710.00 | 21-9711-0-9664-8520-6240-331 | 50902 |
| W-996256 | 012226-01 JEFF HARDING | 01/07/2025 | 4,398.82 | PO250671-010 | 673.69 | 01-0000-0-0000-7150-4300-710 | REIMB, WEEK 7 |
| | | | 4,398.82 | PO250671-007 | 410.43 | 01-0000-0-0000-7150-4300-710 | MILEAGE: 12/02-1 |
| | | | 4,398.82 | PO250671-008 | 670.62 | 01-0000-0-0000-7150-4300-710 | REIMB, WEEK 5 |
| | | | 4,398.82 | PO250671-006 | 2,644.08 | 01-0000-0-0000-7150-4300-710 | REISSUE CK# 9955 |

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|---|---|---|---|---|---|---|---|
| W-996257 | 012176-01 SAFE 2 PLAY | 01/07/2025 | 2,730.00 | PO250285-001 | 665.00 | 21-9711-0-9661-8520-5800-000 | 04126 |
| | | | 2,730.00 | PV250511-001 | 2,065.00 | 21-9711-0-9665-8520-5800-101 | 04107 |
| W-996258 | 000550-01 PACIFIC GAS AND | 01/07/2025 | 43,578.02 | PO250078-011 | 2,613.01 | 01-0000-0-0000-8205-5502-720 | 0130358105-0_121 |
| | | | 43,578.02 | PO250078-011 | 8,100.70 | 01-0000-0-0000-8205-5502-101 | 0130358105-0_121 |
| | | | 43,578.02 | PO250078-011 | 5,777.01 | 01-0000-0-0000-8205-5502-103 | 0130358105-0_121 |
| | | | 43,578.02 | PO250078-011 | 1,724.76 | 01-0000-0-0000-8205-5502-105 | 0130358105-0_121 |
| | | | 43,578.02 | PO250078-011 | 2,824.65 | 01-0000-0-0000-8205-5502-107 | 0130358105-0_121 |
| | | | 43,578.02 | PO250078-011 | 3,736.18 | 01-0000-0-0000-8205-5502-211 | 0130358105-0_121 |
| | | | 43,578.02 | PO250078-011 | 18,801.71 | 01-0000-0-0000-8205-5502-331 | 0130358105-0_121 |
| W-996259 | 012131-01 AAA FENCE COMPAN | 01/07/2025 | 4,770.00 | PO250165-001 | 4,770.00 | 21-9711-0-9205-8520-6170-105 | 2818 |
| W-996260 | 011438-01 ACSIG DENTAL | 01/07/2025 | 31,759.64 | PV250510-001 | 31,759.64 | 01-0000-0-0000-0000-9571-000 | 20441-OCT24 |
| W-996261 | 008938-01 AMAZON CAPITAL S | 01/07/2025 | 73.27 | PV250508-001 | 73.27 | 01-0111-0-1110-1000-4300-556-301 | 1HDQ-VL7J-RNTJ |
| W-996262 | 011153-01 CONSOLIDATED ENG | 01/07/2025 | 7,069.05 | PO250524-004 | 1,619.20 | 21-9711-0-9665-8520-6240-101 | 221218 |
| | | | 7,069.05 | PO250524-010 | 446.20 | 21-9711-0-9665-8520-6240-101 | 224320 |
| | | | 7,069.05 | PO250524-008 | 1,404.15 | 21-9711-0-9665-8520-6240-101 | 223007 |
| | | | 7,069.05 | PO250524-006 | 3,599.50 | 21-9711-0-9665-8520-6240-101 | 222080 |
| W-996263 | 011550-01 EICHLER ASSOCIAT | 01/07/2025 | 8,380.00 | PO250715-001 | 3,120.00 | 21-9711-0-9645-8520-5800-103 | 1985 |
| | | | 8,380.00 | PO250715-002 | 5,260.00 | 21-9711-0-9645-8520-5800-103 | 2086 |
| W-996264 | 012226-01 JEFF HARDING | 01/07/2025 | 767.31 | PO250671-009 | 767.31 | 01-0000-0-0000-7150-4300-710 | REIMB, WEEK 6 |
| W-996265 | 012011-01 SMCSIG-HEALTH CA | 01/07/2025 | 391,449.31 | PV250514-001 | 365,978.91 | 01-0000-0-0000-0000-9564-000 | JAN 2025 |
| | | | 391,449.31 | PV250514-001 | 25,470.40 | 01-0000-0-0000-0000-9553-000 | JAN 2025 |
| W-996911 | 008758-01 AMERICAN PORTABL | 01/09/2025 | 132.34 | PO250139-006 | 132.34 | 01-8150-0-0000-8110-5603-780 | 128458 |
| W-996912 | 011562-01 HOPSKIPDRIVE INC | 01/09/2025 | 3,565.03 | PO250420-004 | 3,565.03 | 01-6500-0-5750-1180-5863-730 | 25139 |

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|---|---|---|---|---|---|---|---|
| W-996913 | 011905-02 LESLYE VALENCIA | 01/09/2025 | 390.74 | TC250052-001 | 390.74 | 01-6010-0-1110-4000-5200-101 | MILEAGE_OCT/NOV2 |
| W-996914 | 000380-01 ODP BUSINESS SOL | 01/09/2025 | 9.41 | PO250676-001 | 9.41 | 11-6391-0-4110-2700-4300-561 | 396147859001 |
| W-996915 | 008443-01 RECOLOGY OF THE | 01/09/2025 | 169.56 | PO250077-003 | 169.56 | 01-0000-0-0000-8205-5504-720 | 15322498 |
| W-996916 | 010924-01 REISS, MARTINA | 01/09/2025 | 125.42 | TC250054-001 | 125.42 | 01-6500-0-5750-1190-5200-730 | MILEAGE_24 |
| W-996917 | 012108-02 RELIAS LLC | 01/09/2025 | 120.80 | PO250294-007 | 120.80 | 11-3926-0-4110-1000-4300-561 | SI-408970 |
| W-996918 | 000105-05 REPUBLIC SERVICE | 01/09/2025 | 2,033.20 | PO250265-021 | 1,558.57 | 01-0000-0-0000-8205-5504-107 | 0925-001694014 |
| | | | 2,033.20 | PO250194-012 | 474.63 | 01-0000-0-0000-8205-5504-211 | 0925-001694040 |
| W-996919 | 004143-02 RICOH USA INC | 01/09/2025 | 386.27 | PO250257-012 | 386.27 | 01-0000-0-0000-7300-4300-720 | 507034054 |
| W-996920 | 011989-01 SHRED WORKS INC. | 01/09/2025 | 45.00 | PO250279-006 | 45.00 | 01-0000-0-0000-7300-5800-720 | 65758 |
| W-996921 | 005037-01 TK ELEVATOR CORP | 01/09/2025 | 2,991.39 | PO250095-003 | 1,272.00 | 01-8150-0-0000-8110-5602-780 | 3008300352 |
| | | | 2,991.39 | PO250098-004 | 1,719.39 | 01-8150-0-0000-8110-5602-780 | 3008300850 |
| W-996922 | 009206-01 TRADE CREDIT SER | 01/09/2025 | 1,626.12 | PO250140-010 | 300.54 | 01-0000-0-0000-8220-4300-785 | 1660095202 |
| | | | 1,626.12 | PO250140-010 | 1,325.58 | 01-8150-0-0000-8110-4300-780 | 1660095202 |
| W-996923 | 008304-01 CALIFORNIA WATER | 01/09/2025 | 456.22 | PO250263-006 | 456.22 | 01-0000-0-0000-8205-5503-107 | 2188039386_12302 |
| W-996924 | 012230-01 CHRISTINE BORBA- | 01/09/2025 | 1,043.86 | PO250720-001 | 1,043.86 | 01-6500-0-5750-1190-5200-730 | MILEAGE_24 |
| W-996925 | 009750-01 CINTAS | 01/09/2025 | 266.66 | PO250114-023 | 266.66 | 01-8150-0-0000-8110-5603-780 | 4212598315_ |
| W-996926 | 011383-01 FOX SECURITY & C | 01/09/2025 | 2,295.00 | PO250111-003 | 2,295.00 | 01-8150-0-0000-8110-5800-780 | 102708 |
| W-996927 | 009423-01 HIGHLAND PRODUCT | 01/09/2025 | 1,295.54 | PO250666-001 | 1,295.54 | 01-9430-0-8100-5000-4300-000 | 108900 |
| W-996928 | 011919-03 IMAGINE LEARNING | 01/09/2025 | 1,400.00 | PO250552-001 | 1,400.00 | 01-0111-0-1110-1000-4300-740-0101 | 1026795 |
| W-996929 | 000380-01 ODP BUSINESS SOL | 01/09/2025 | 70.61 | PO250676-002 | 70.61 | 11-6391-0-4110-2700-4300-561 | 396146628001 |
| W-996930 | 000550-01 PACIFIC GAS AND | 01/09/2025 | 3,110.99 | PO250078-012 | 3,110.99 | 01-0000-0-0000-8205-5502-601 | 5189451218-8_010 |
| W-996931 | 004143-02 RICOH USA INC | 01/09/2025 | 745.34 | PO250264-010 | 745.34 | 01-0000-0-0000-7300-5601-720 | 9032911487 |
| W-996932 | 012228-01 SERRA YELLOW CAB | 01/09/2025 | 4,860.00 | PV250518-001 | 4,860.00 | 01-6500-0-5750-1180-5863-730 | 1010 |

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|---|---|---|---|---|---|---|---|
| W-996933 | 009206-01 TRADE CREDIT SER | 01/09/2025 | 820.97 | PO250322-005 | 481.47 | 01-3550-0-3800-1000-4300-331 | 1660203413 |
| | | | 820.97 | PO250321-006 | 301.78 | 01-3550-0-3800-1000-4300-331 | 1659976629 |
| | | | 820.97 | PO250140-011 | 37.72 | 01-8150-0-0000-8110-4300-780 | 1659976699 |
| W-996934 | 011478-01 UNITED BEHAVIORA | 01/09/2025 | 448.90 | PV250522-001 | 448.90 | 01-0000-0-0000-0000-9564-000 | JAN-25 |
| W-996935 | 011898-01 APPROACH LLC | 01/09/2025 | 4,216.00 | PO250076-007 | 4,216.00 | 11-6391-0-4110-2700-5100-561 | 4686 |
| W-996936 | 011835-01 AVALON TRANSPORT | 01/09/2025 | 2,662.00 | PO250677-001 | 2,662.00 | 01-9667-0-1110-4000-5210-101 | 39898 |
| W-996937 | 007504-02 CAMBRIDGE UNIVER | 01/09/2025 | 1,794.14 | PO250533-001 | 1,794.14 | 11-6391-0-4110-1000-4100-561 | 1410952740 |
| W-996938 | 010851-02 CORTES, JUDITH | 01/09/2025 | 6,975.00 | PO250050-004 | 2,565.00 | 01-2600-0-0000-2490-4300-000 | 11292024 |
| | | | 6,975.00 | PO250050-005 | 2,385.00 | 01-2600-0-0000-2490-4300-000 | 10312024 |
| | | | 6,975.00 | PO250050-006 | 2,025.00 | 01-2600-0-0000-2490-4300-000 | 12162024 |
| W-996939 | 011982-01 COUNTY OF SAN MA | 01/09/2025 | 54,940.00 | PO250427-003 | 6,400.00 | 01-3327-0-5760-3140-5800-730 | CABRILLO1024 |
| | | | 54,940.00 | PO250427-004 | 6,400.00 | 01-3327-0-5760-3140-5800-730 | CABRILLO0924 |
| | | | 54,940.00 | PV250515-001 | 13,780.00 | 01-3327-0-1460-3140-5800-730 | CABRILLO0424 |
| | | | 54,940.00 | PV250516-001 | 14,580.00 | 01-3327-0-1460-3140-5800-730 | CABRILLO0324 |
| | | | 54,940.00 | PV250517-001 | 13,780.00 | 01-3327-0-1460-3140-5800-730 | CABRILLO0224 |
| W-996940 | 010866-01 FELTS, BRYAN | 01/09/2025 | 151.49 | TC250053-001 | 151.49 | 01-9538-0-6001-1000-5200-000 | MILEAGE_DEC24 |
| W-996941 | 001216-01 LINDE GAS & EQUI | 01/09/2025 | 70.14 | PO250535-006 | 70.14 | 01-0331-0-1337-1000-4300-331 | 47004169 |
| W-996942 | 011171-01 ON POINT LANGUAG | 01/09/2025 | 15,541.18 | PO250740-001 | 2,278.56 | 01-6500-0-5001-2100-5800-730 | SPED/09-2024 |
| | | | 15,541.18 | PO250740-002 | 10,929.12 | 01-6500-0-5001-2100-5800-730 | SPED/ 10-2024 |
| | | | 15,541.18 | PO250740-003 | 2,333.50 | 01-6500-0-5001-2100-5800-730 | SPED/ 11-2024 |
| W-996943 | 005224-02 OPENING TECHNOLO | 01/09/2025 | 40.25 | PO250141-002 | 40.25 | 01-8150-0-0000-8110-4300-780 | 2212967 |
| W-996944 | 000105-05 REPUBLIC SERVICE | 01/09/2025 | 474.63 | PO250194-013 | 474.63 | 01-0000-0-0000-8205-5504-105 | 0925-001694170 |
| W-996945 | 009346-01 U S BANK CORP PA | 01/09/2025 | 183.44 | PV250512-001 | 108.44 | 01-0111-0-1420-2495-4300-740-0302 | 4246-0446-2279-1 |

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|---|---|---|---|---|---|---|---|
| | | | 183.44 | PV250513-001 | 75.00 | 01-9400-0-1110-1000-4300-331 | 4246-0446-6404-9 |
| W-996946 | 008938-02 AMAZON CAPITAL S | 01/09/2025 | 6,122.04 | PO250634-001 | 1,129.55 | 01-6770-0-1110-2490-4300-105 | 1RGL-VY1K-Q9J9 |
| | | | 6,122.04 | PO250652-001 | 795.60 | 01-9542-0-1110-1000-4300-103 | 1H71-P4K6-RRPY |
| | | | 6,122.04 | PO250709-001 | 38.26 | 01-0335-0-3250-1000-4300-335 | 1GG4-XGTH-RX4W |
| | | | 6,122.04 | PO250632-001 | 274.79 | 01-0105-0-1310-1000-4300-105 | 19CC-ML13-RCMC |
| | | | 6,122.04 | PO250635-001 | 118.25 | 01-0101-0-1310-1000-4300-101 | 14N3-GJVR-QK6Q |
| | | | 6,122.04 | PO250622-001 | 695.28 | 01-0111-0-1110-1000-4200-101-0201 | 131R-1QMT-QQL9 |
| | | | 6,122.04 | CM250019-001 | (55.00) | 01-0105-0-1310-1000-4300-105 | 1QMP-RRRY-PVQY |
| | | | 6,122.04 | PO250044-009 | 157.30 | 01-8150-0-0000-8110-4300-780 | 1117-TJR4-R3MF |
| | | | 6,122.04 | PO250080-010 | 123.11 | 01-0000-0-0000-7300-4300-720 | 1PC7-PNWX-Q6KF |
| | | | 6,122.04 | PO250044-010 | 1,069.59 | 01-8150-0-0000-8110-4300-780 | 1QM1-XQF4-QVYK |
| | | | 6,122.04 | PO250047-011 | 311.41 | 01-2600-0-0000-2490-4300-000 | 1TPG-7DKT-QX4J |
| | | | 6,122.04 | PO250048-005 | 139.36 | 01-6010-0-1110-4000-4300-101 | 1W3J-Q9W1-Q7Q3 |
| | | | 6,122.04 | PO250325-004 | 15.98 | 01-0000-0-0000-7150-4300-710 | 1GQL-G7WL-R1V6 |
| | | | 6,122.04 | PV250519-001 | 54.23 | 01-0000-0-0000-7400-4300-750 | 1GG4-XGTH-RLHM |
| | | | 6,122.04 | PO250368-005 | 1,044.48 | 01-6500-0-5750-2100-4300-730 | 19VX-6CRP-T3JW |
| | | | 6,122.04 | PO250673-001 | 65.61 | 11-6391-0-4110-2700-4300-561 | 14N3-GJVR-R3GM |
| | | | 6,122.04 | PV250520-001 | 34.26 | 01-0107-0-1210-2700-4300-107 | 1GJ7-WHKN-RMTX |
| | | | 6,122.04 | PO250678-001 | 109.98 | 11-6391-0-4110-2700-4300-561 | 1PC9-4LX3-RLMQ |
| W-996947 | 010760-01 THE LUNCH MASTER | 01/09/2025 | 37,425.95 | PO250259-021 | 17,223.75 | 13-5310-0-0000-3700-4710-105 | CUHA122024 |
| | | | 37,425.95 | PO250259-022 | 5,727.90 | 13-5310-0-0000-3700-4710-101 | CIEG122024 |
| | | | 37,425.95 | PO250259-023 | 4,374.55 | 13-5310-0-0000-3700-4710-103 | CUFV122024 |
| | | | 37,425.95 | PO250259-024 | 2,357.25 | 13-5310-0-0000-3700-4710-107 | CUKM122024 |

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|---|---|---|---|---|---|---|---|
| | | | 37,425.95 | PO250259-025 | 7,742.50 | 13-5310-0-0000-3700-4710-211 | CUMC122024 |
| W-996948 | 008938-02 AMAZON CAPITAL S | 01/09/2025 | 645.56 | PO250089-006 | 583.92 | 01-0000-0-0000-2421-4300-790 | 1WPP-GF3R-QXHY |
| | | | 645.56 | PO250047-010 | 61.64 | 12-6105-0-0001-1000-4300-100 | 1QMP-RRRY-QMVW |
| W-996949 | 011152-01 CLINTON, JEFF | 01/09/2025 | 662.93 | PO250734-001 | 662.93 | 01-9547-0-1210-1000-4300-211 | REIMB_24 |
| W-996950 | 012231-01 KIRSTEN CHANLEY | 01/09/2025 | 83.48 | PO250719-001 | 83.48 | 01-6500-0-5750-1190-5200-730 | MILEAGE_REIMB24 |
| W-996951 | 010927-02 METLIFE SMALL MA | 01/09/2025 | 383.25 | PV250521-001 | 383.25 | 01-0000-0-0000-0000-9564-000 | 05372885_JAN2025 |
| W-996952 | 011958-01 NICOLE WALTERS | 01/09/2025 | 5,850.00 | PO250425-003 | 3,465.00 | 01-6500-0-5750-1180-5864-730 | 3 |
| | | | 5,850.00 | PO250425-004 | 2,385.00 | 01-6500-0-5750-1180-5864-730 | 4 |
| W-996953 | 007457-01 PACIFIC AUTISM L | 01/09/2025 | 670.50 | PO250254-005 | 670.50 | 01-6500-0-5750-1180-5861-730 | 540523_12042024 |
| W-996954 | 007442-01 SAN JOAQUIN C.O. | 01/09/2025 | 87.00 | PO250424-005 | 87.00 | 01-6500-0-5760-1180-5800-730 | ARD25-02073 |
| W-996955 | 009206-01 TRADE CREDIT SER | 01/09/2025 | 43.68 | PO250140-012 | 43.68 | 01-8150-0-0000-8110-4300-780 | 1659976652 |
| W-996956 | 012019-01 VANIR CONSTRUCTI | 01/09/2025 | 85,590.00 | PO250010-005 | 85,590.00 | 21-9711-0-9006-8520-5800-000 | 179681 |
| W-998295 | 005837-03 BIG CREEK LUMBER | 01/14/2025 | 280.00 | PO250134-016 | 280.00 | 01-8150-0-0000-8110-4300-780 | 2331203 |
| W-998296 | 007362-01 DAVIDSON, ANNA | 01/14/2025 | 3,288.00 | PO250629-001 | 3,288.00 | 01-6010-0-1110-4000-5800-101 | DOLPHIN_EMBROIDE |
| W-998297 | 004941-01 DEHNAD, YAJAIRA | 01/14/2025 | 377.65 | PV250524-001 | 377.65 | 01-6266-0-1110-1000-5200-105 | REIMBURSE_24 |
| W-998298 | 012200-01 ELIZABETH VEACH | 01/14/2025 | 112.02 | PV250523-001 | 112.02 | 01-6500-0-5750-1190-5200-730 | MILEAGE_DEC24 |
| W-998299 | 000128-01 FOLLETT CONTENT | 01/14/2025 | 7.65 | PO250516-002 | 7.65 | 01-0111-0-1110-1000-4200-211-0201 | 457092F |
| W-998300 | 000915-01 HALF MOON BAY GL | 01/14/2025 | 1,185.94 | PO250137-003 | 1,185.94 | 01-8150-0-0000-8110-4300-780 | 8939 |
| W-998301 | 005398-01 MOBILE MODULAR M | 01/14/2025 | 1,045.00 | PO250033-006 | 1,045.00 | 25-9010-0-9100-8700-5600-331 | 2657128 |
| W-998302 | 000105-05 REPUBLIC SERVICE | 01/14/2025 | 474.63 | PO250194-014 | 474.63 | 01-0000-0-0000-8205-5504-331 | 0925-001694011 |
| W-998303 | 001352-01 RICE TRUCKING-SO | 01/14/2025 | 141.09 | PO250105-014 | 141.09 | 01-0000-0-0000-8220-4300-785 | 61821 |
| W-998304 | 011501-02 SAVVAS LEARNING | 01/14/2025 | 2,699.77 | PO250662-001 | 2,699.77 | 01-4201-0-1110-1000-4100-740 | 4027288466 |
| W-998305 | 000749-01 SEGURA, ROSALVA | 01/14/2025 | 546.90 | PV250534-001 | 546.90 | 01-9578-0-1110-4000-4300-000 | REIMB_010725 |

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| Warrant/EFT | Vendor | Date | Amount | Reference | Payment | Fu Rs Y Goal Func Obj Sch Mgmt | Invoice # |
|---|---|---|---|---|---|---|---|
| W-998306 | 000979-03 SPECTRUM CENTER | 01/14/2025 | 6,879.30 | PO250640-001 | 6,720.00 | 01-6500-0-5750-1180-5100-730 | INV-000017002 |
| | | | 6,879.30 | PO250640-001 | 159.30 | 01-6500-0-5750-1180-5867-730 | INV-000017002 |
| W-998307 | 009346-01 U S BANK CORP PA | 01/14/2025 | 3,950.04 | PV250546-001 | 651.95 | 01-6500-0-5001-2100-5200-730 | 4246-0470-0103-6 |
| | | | 3,950.04 | PV250547-001 | 144.46 | 01-6500-0-5001-2100-5200-730 | 4246-0470-0103-6 |
| | | | 3,950.04 | PV250548-001 | 98.14 | 01-2600-0-1110-4000-4300-105 | 4246-0470-0103-6 |
| | | | 3,950.04 | PV250549-001 | 83.56 | 01-8150-0-0000-8110-4300-780 | 4246-0470-0103-6 |
| | | | 3,950.04 | PV250550-001 | 643.80 | 01-8150-0-0000-8110-4300-780 | 4246-0470-0103-6 |
| | | | 3,950.04 | PV250551-001 | 782.45 | 01-8150-0-0000-8110-4300-780 | 4246-0470-0103-6 |
| | | | 3,950.04 | PV250552-001 | 692.52 | 01-8150-0-0000-8110-4300-780 | 4246-0470-0103-6 |
| | | | 3,950.04 | PV250525-001 | 65.00 | 01-0000-0-0000-7300-4300-720 | 4246-0470-0103-6 |
| | | | 3,950.04 | PV250526-001 | 235.00 | 01-0000-0-0000-7300-4300-720 | 4246-0470-0103-6 |
| | | | 3,950.04 | PV250528-001 | 99.00 | 01-0000-0-0000-7300-4300-720 | 4246-0470-0103-6 |
| | | | 3,950.04 | PV250529-001 | 65.00 | 01-0000-0-0000-7300-4300-720 | 4246-0470-0103-6 |
| | | | 3,950.04 | PV250530-001 | 149.68 | 01-9578-0-1110-4000-4300-000 | 4246-0470-0103-6 |
| | | | 3,950.04 | PV250531-001 | 69.49 | 01-9578-0-1110-4000-4300-000 | 4246-0470-0103-6 |
| | | | 3,950.04 | PV250532-001 | 20.00 | 11-6391-0-4110-2700-4300-561 | 4246-0470-0103-6 |
| | | | 3,950.04 | PV250533-001 | 149.99 | 01-6500-0-5750-2100-4300-730 | 4246-0470-0103-6 |
| W-998308 | 000295-01 ALBERTSONS \| SAF | 01/14/2025 | 120.44 | PV250542-001 | 73.64 | 13-5310-0-0000-3700-4710-331 | 662052 |
| | | | 120.44 | PV250543-001 | 10.92 | 13-5310-0-0000-3700-4300-331 | 663179 |
| | | | 120.44 | PV250544-001 | 35.88 | 13-5466-0-0000-3700-4710-331 | 721507 |
| W-998309 | 008938-01 AMAZON CAPITAL S | 01/14/2025 | 527.52 | PV250536-001 | 481.22 | 13-5466-0-0000-3700-4300-770 | 131R-1QMT-R3W6 |
| | | | 527.52 | PV250537-001 | 46.30 | 13-5310-0-0000-3700-4300-331 | 164L-QMGG-R49Y |
| W-998310 | 011909-01 ARCADIO'S PRODUC | 01/14/2025 | 453.30 | PV250540-001 | 155.70 | 13-5466-0-0000-3700-4710-331 | 311418 |

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|---|---|---|---|---|---|---|---|
| | | | 453.30 | PO250193-019 | 297.60 | 13-5466-0-0000-3700-4710-331 | 350770 |
| W-998311 | 008911-01 DAVID'S BAGELS | 01/14/2025 | 154.00 | PO250212-032 | 77.00 | 13-5310-0-0000-3700-4712-331 | 40920 |
| | | | 154.00 | PO250212-031 | 77.00 | 13-5310-0-0000-3700-4712-331 | 40843 |
| W-998312 | 004891-01 ORKIN EXTERMINAT | 01/14/2025 | 172.00 | PO250215-007 | 172.00 | 13-5310-0-0000-8205-5504-331 | 273670471 |
| W-998313 | 004981-01 STRAW HAT PIZZA | 01/14/2025 | 59.96 | PO250228-028 | 59.96 | 13-5310-0-0000-3700-4710-335 | 14980 |
| W-998314 | 008938-01 AMAZON CAPITAL S | 01/14/2025 | 654.60 | PV250538-001 | 654.60 | 13-5310-0-0000-3700-4300-331 | 1Q67-PQJM-QVPN |
| W-998315 | 011909-01 ARCADIO'S PRODUC | 01/14/2025 | 351.60 | PV250539-001 | 351.60 | 13-5466-0-0000-3700-4710-331 | 301175 |
| W-998316 | 009571-01 GOLD STAR FOODS | 01/14/2025 | 1,046.15 | PO250244-059 | 63.75 | 13-5310-0-0000-3700-4790-331 | 8273961 |
| | | | 1,046.15 | PO250244-060 | 982.40 | 13-5310-0-0000-3700-4712-211 | 7774401 |
| W-998317 | 005163-01 SYSCO FOOD SERVI | 01/14/2025 | 2,109.80 | PO250245-030 | 271.32 | 13-5310-0-0000-3700-4712-331 | 750038327 |
| | | | 2,109.80 | PO250245-030 | 117.46 | 13-5310-0-0000-3700-4710-331 | 750038327 |
| | | | 2,109.80 | PO250245-030 | 219.50 | 13-5310-0-0000-3700-4300-331 | 750038327 |
| | | | 2,109.80 | PO250245-031 | 988.67 | 13-5310-0-0000-3700-4712-331 | 750077744 |
| | | | 2,109.80 | PO250245-031 | 286.29 | 13-5310-0-0000-3700-4710-331 | 750077744 |
| | | | 2,109.80 | PO250245-031 | 226.56 | 13-5310-0-0000-3700-4300-331 | 750077744 |
| W-998318 | 012159-01 AMERICAN FIDELIT | 01/14/2025 | 409.00 | PV250527-001 | 409.00 | 01-0000-0-0000-7300-5800-720 | 72840 |
| W-998319 | 009553-01 E-RATE ONLINE LL | 01/14/2025 | 11,752.76 | PV250541-001 | 8,002.76 | 01-0000-0-0000-2421-5800-790 | 10335 |
| | | | 11,752.76 | PO250341-002 | 3,750.00 | 01-0000-0-0000-2421-5800-790 | 10198 |
| W-998320 | 011213-01 EXPLORE LEARNING | 01/14/2025 | 2,965.50 | PO250725-001 | 2,965.50 | 01-0103-0-1310-1000-4300-103 | CI-00014292 |
| W-998321 | 000312-01 HALF MOON BAY BU | 01/14/2025 | 226.30 | PO250125-002 | 226.30 | 01-8150-0-0000-8110-4300-780 | 282202 |
| W-998322 | 011597-01 MARIA EUGENIA YO | 01/14/2025 | 263.31 | TC250055-001 | 263.31 | 01-0700-0-1460-3140-5200-000 | MILEAGE_DEC24 |
| W-998323 | 011374-01 OCCUPATIONAL HEA | 01/14/2025 | 133.00 | PV250535-001 | 133.00 | 01-9723-0-0000-3600-5800-788 | 84356900 |
| W-998324 | 009215-01 PHIL'S TIRE & AU | 01/14/2025 | 556.07 | PO250129-001 | 556.07 | 01-8150-0-0000-8110-5603-780 | 63773 |

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|---|---|---|---|---|---|---|---|
| W-998325 | 011160-01 SALCIDO, ASH | 01/14/2025 | 100.50 | TC250056-001 | 39.66 | 01-6500-0-5750-1190-5200-730 | MILEAGE_OCT24 |
| | | | 100.50 | TC250057-001 | 60.84 | 01-6500-0-5750-1190-5200-730 | MILEAGE_NOV24 |
| W-998326 | 012029-01 TAYLOR TAFT | 01/14/2025 | 6.70 | TC250058-001 | 6.70 | 01-3410-0-5770-1190-5200-331 | MILEAGE_DEC24 |
| W-998327 | 009346-01 U S BANK CORP PA | 01/14/2025 | 102.54 | PO250392-004 | 51.27 | 01-0420-0-3350-1000-4300-420 | 4246-0470-0103-6 |
| | | | 102.54 | PO250392-004 | 51.27 | 11-6391-0-4110-1000-4300-561 | 4246-0470-0103-6 |
| W-998328 | 012132-01 RODAN BUILDERS I | 01/14/2025 | 751,522.78 | PO250164-006 | 751,522.78 | 21-9711-0-9640-8520-6200-101 | 23-1292 09 DEC |
| W-998329 | 007791-01 TULIOC, ERLINDA | 01/14/2025 | 485.57 | PV250554-001 | 485.57 | 01-0000-0-0000-0000-8699-000 | ERLINDA_01102025 |
| W-998330 | 011622-01 VALENCIA'S PAINT | 01/14/2025 | 24,100.00 | PO250746-001 | 24,100.00 | 21-9711-0-9666-8520-5603-331 | VALENCIA_JAN4202 |
| W-999172 | 009729-01 SYSERCO ENERGY S | 01/16/2025 | 227,667.87 | PO250167-001 | 83,410.29 | 21-9711-0-9639-8520-6170-000 | 21545 |
| | | | 227,667.87 | PO250167-002 | 144,257.58 | 21-9711-0-9639-8520-6170-000 | 21615R |
| W-999831 | 007426-01 BOYS & GIRLS CLU | 01/21/2025 | 1,540.00 | PV250553-001 | 1,540.00 | 01-8150-0-0000-8110-5603-780 | BGCC2024212 |
| W-999832 | 011153-01 CONSOLIDATED ENG | 01/21/2025 | 1,784.80 | PO250524-012 | 1,784.80 | 21-9711-0-9665-8520-6240-101 | 225620 |
| W-999833 | 011715-01 EARTH SYSTEMS | 01/21/2025 | 1,031.00 | PO250679-004 | 1,031.00 | 21-9711-0-9640-8520-6290-101 | 861650 |
| W-999834 | 012138-01 VERDE DESIGN | 01/21/2025 | 5,655.00 | PV250557-001 | 5,655.00 | 21-9711-0-9663-8520-5800-000 | BILL #: 2-240530 |
| W-999835 | 002671-01 ANDREINI BROS IN | 01/21/2025 | 12,256.62 | PO250745-001 | 12,256.62 | 01-8150-0-0000-8110-5603-780 | 6515 |
| W-999836 | 007419-03 CLARK PEST CONTR | 01/21/2025 | 555.00 | PO250674-001 | 555.00 | 01-8150-0-0000-8110-5800-780 | 36690418 |
| W-999837 | 000194-01 COASTSIDE COUNTY | 01/21/2025 | 7,152.15 | PO250079-006 | 955.81 | 01-0000-0-0000-8205-5503-720 | DECEMBER_2024 |
| | | | 7,152.15 | PO250079-006 | 1,228.86 | 01-0000-0-0000-8205-5503-211 | DECEMBER_2024 |
| | | | 7,152.15 | PO250079-006 | 2,379.10 | 01-0000-0-0000-8205-5503-331 | DECEMBER_2024 |
| | | | 7,152.15 | PO250079-006 | 873.70 | 01-0000-0-0000-8205-5503-101 | DECEMBER_2024 |
| | | | 7,152.15 | PO250079-006 | 1,714.68 | 01-0000-0-0000-8205-5503-105 | DECEMBER_2024 |
| W-999838 | 012073-02 COASTSIDE LAND T | 01/21/2025 | 968.57 | PO250744-001 | 968.57 | 01-0111-0-1110-2140-5800-740-0401 | 1226 |
| W-999839 | 008272-01 LOPEZ, GERRY | 01/21/2025 | 550.00 | PO250750-001 | 550.00 | 01-3010-0-1110-1000-5200-211 | CUSD111524 |

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| Warrant/EFT | Vendor | Date | Amount | Reference | Payment | Fu Rs Y Goal Func Obj Sch Mgmt | Invoice # |
|---|---|---|---|---|---|---|---|
| W-999840 | 008883-01 PACIFICA COMMUNI | 01/21/2025 | 800.00 | PO250330-006 | 800.00 | 01-0000-0-0000-7150-5800-710 | PCTCUSD1224 |
| W-999841 | 000139-01 SCHOOL SERVICES | 01/21/2025 | 4,680.00 | PO250741-001 | 4,680.00 | 01-0000-0-0000-7300-5800-720 | 0144182-IN |
| W-999842 | 009346-01 U S BANK CORP PA | 01/21/2025 | 135.58 | PV250555-001 | 17.50 | 01-9723-0-0000-3600-4300-788 | 4246-0470-0103-6 |
| | | | 135.58 | PV250556-001 | 32.50 | 01-7010-0-3800-1000-4300-331 | 4246-0470-0103-6 |
| | | | 135.58 | PV250558-001 | 15.98 | 01-0000-0-0000-7400-4300-750 | 4246-0470-0103-6 |
| | | | 135.58 | PV250559-001 | 12.50 | 01-0000-0-0000-7400-4300-750 | 4246-0470-0103-6 |
| | | | 135.58 | PV250560-001 | 35.12 | 01-0000-0-0000-7111-4300-750 | 4246-0470-0103-6 |
| | | | 135.58 | PV250561-001 | 21.98 | 01-0000-0-0000-7111-4300-750 | 4246-0470-0103-6 |
| W-999843 | 011520-01 BOEWER, ANDREA | 01/21/2025 | 18.25 | PV250568-001 | 18.25 | 01-0000-0-0000-7300-5903-720 | REIMBURSEMENT_01 |
| W-999844 | 011927-01 JW PEPPER & SON | 01/21/2025 | 5.00 | PO250743-001 | 5.00 | 01-9547-0-1345-1000-4300-211 | 367100819 |
| W-999845 | 004143-02 RICOH USA INC | 01/21/2025 | 7,897.40 | PO250257-013 | 1,401.79 | 01-0000-0-0000-7300-4300-720 | 5070708639 |
| | | | 7,897.40 | PO250257-014 | 6,495.61 | 01-0000-0-0000-7300-4300-720 | 5070708638 |
| W-999846 | 009753-03 SMCSBA | 01/21/2025 | 150.00 | PO250752-001 | 150.00 | 01-0000-0-0000-7150-5300-710 | 1093 |
| W-999847 | 009413-02 SOUTHERN COUNTIE | 01/21/2025 | 2,405.77 | PO250086-012 | 2,405.77 | 01-9723-0-0000-3600-4300-788 | 339647 |
| W-999848 | 008412-01 TOTAL SCHOOL SOL | 01/21/2025 | 5,357.78 | PV250565-001 | 5,357.78 | 01-0000-0-0000-7300-5800-720 | 18-4733 |
| W-999849 | 009346-01 U S BANK CORP PA | 01/21/2025 | 816.46 | PV250562-001 | 255.46 | 01-6266-0-1420-2140-5200-740 | 4246-0446-2279-1 |
| | | | 816.46 | PV250563-001 | 561.00 | 01-0111-0-1110-2140-5200-740-0401 | 4246-0446-2279-1 |
| W-999850 | 008871-01 UNITED COACH TOU | 01/21/2025 | 1,045.00 | PO250726-001 | 1,045.00 | 01-6387-0-1110-1000-5210-331 | 23203WF |
| W-999851 | 008259-01 ACHIEVEKIDS | 01/21/2025 | 57,307.92 | PO250733-001 | 12,382.20 | 01-6500-0-5750-1180-5100-730 | 33432 |
| | | | 57,307.92 | PO250733-001 | 520.00 | 01-6500-0-5750-1180-5867-730 | 33432 |
| | | | 57,307.92 | PO250733-001 | 780.00 | 01-6500-0-5750-1180-5864-730 | 33432 |
| | | | 57,307.92 | PO250733-001 | 2,740.00 | 01-6500-0-5750-1180-5863-730 | 33432 |
| | | | 57,307.92 | PO250733-002 | 6,019.10 | 01-6500-0-5750-1180-5100-730 | 33293 |

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|---|---|---|---|---|---|---|---|
| | | | 57,307.92 | PO250733-002 | 208.00 | 01-6500-0-5750-1180-5867-730 | 33293 |
| | | | 57,307.92 | PO250733-002 | 416.00 | 01-6500-0-5750-1180-5864-730 | 33293 |
| | | | 57,307.92 | PO250733-002 | 1,370.00 | 01-6500-0-5750-1180-5863-730 | 33293 |
| | | | 57,307.92 | PO250733-003 | 11,505.09 | 01-6500-0-5750-1180-5100-730 | 33213 |
| | | | 57,307.92 | PO250733-003 | 416.00 | 01-6500-0-5750-1180-5867-730 | 33213 |
| | | | 57,307.92 | PO250733-003 | 520.00 | 01-6500-0-5750-1180-5864-730 | 33213 |
| | | | 57,307.92 | PO250733-003 | 2,603.00 | 01-6500-0-5750-1180-5863-730 | 33213 |
| | | | 57,307.92 | PO250733-004 | 13,637.53 | 01-6500-0-5750-1180-5100-730 | 33515 |
| | | | 57,307.92 | PO250733-004 | 416.00 | 01-6500-0-5750-1180-5867-730 | 33515 |
| | | | 57,307.92 | PO250733-004 | 624.00 | 01-6500-0-5750-1180-5864-730 | 33515 |
| | | | 57,307.92 | PO250733-004 | 3,151.00 | 01-6500-0-5750-1180-5863-730 | 33515 |
| W-999852 | 007426-01 BOYS & GIRLS CLU | 01/21/2025 | 19,250.00 | PO250334-004 | 12,500.00 | 01-2600-0-0000-2490-5800-000 | BGCC2024214 |
| | | | 19,250.00 | PO250334-005 | 6,750.00 | 01-2600-0-0000-2490-5800-000 | BGCC2024213 |
| W-999853 | 011482-02 CAMPBELL KELLER | 01/21/2025 | 23,444.87 | PO250525-001 | 23,444.87 | 12-6105-0-0001-1000-4400-100-110 | 69684 |
| W-999854 | 007419-03 CLARK PEST CONTR | 01/21/2025 | 440.00 | PO250037-005 | 440.00 | 01-8150-0-0000-8110-5800-780 | 36846470 |
| W-999855 | 008193-01 COMCAST | 01/21/2025 | 15,922.73 | PO250261-009 | 11,807.33 | 01-0000-0-0000-2421-5902-790 | 229270227 |
| | | | 15,922.73 | PO250261-010 | 4,115.40 | 01-0000-0-0000-2421-5902-790 | 229877974 |
| W-999856 | 009354-02 CRESCO EQUIPMENT | 01/21/2025 | 1,093.09 | PO250207-002 | 1,093.09 | 01-8150-0-0000-8110-5604-780 | 6300944-0001 |
| W-999857 | 000901-01 LAKESHORE LEARNI | 01/21/2025 | 481.00 | PO250729-001 | 481.00 | 01-0000-0-0000-3900-4300-760 | 542104122024 |
| W-999858 | 012234-01 LAURA JOSEPH | 01/21/2025 | 3,000.00 | PO250742-001 | 1,300.00 | 01-0000-0-0000-7150-5800-710 | 2420 |
| | | | 3,000.00 | PO250742-002 | 400.00 | 01-0000-0-0000-7150-5800-710 | 2419 |
| | | | 3,000.00 | PO250742-003 | 1,300.00 | 01-0000-0-0000-7150-5800-710 | 2420_JUNE |
| W-999859 | 000105-05 REPUBLIC SERVICE | 01/21/2025 | 3,106.85 | PO250265-022 | 610.67 | 01-0000-0-0000-8205-5504-720 | 0925-001694261 |

**41 Cabrillo Unified School District** **Fiscal Year: 2025**

| Warrant/EFT | Vendor | Date | Amount | Reference | Payment | Fu Rs Y Goal Func Obj Sch Mgmt | Invoice # |
|---|---|---|---|---|---|---|---|
| | | | 3,106.85 | PO250265-022 | 816.05 | 01-0000-0-0000-8205-5504-105 | 0925-001694261 |
| | | | 3,106.85 | PO250265-022 | 1,017.39 | 01-0000-0-0000-8205-5504-211 | 0925-001694261 |
| | | | 3,106.85 | PO250265-022 | 662.74 | 01-0000-0-0000-8205-5504-331 | 0925-001694261 |
| W-999860 | 004143-02 RICOH USA INC | 01/21/2025 | 385.88 | PO250727-001 | 385.88 | 01-0000-0-0000-2421-5800-790 | 1102396414 |
| W-999861 | 011604-01 RING CENTRAL INC | 01/21/2025 | 85,974.44 | PO250258-001 | 85,974.44 | 01-0000-0-0000-8205-5901-720 | CD_000991103 |
| W-999862 | 000807-01 TJOGAS, JIM | 01/21/2025 | 401.68 | PV250566-001 | 401.68 | 01-0000-0-0000-0000-9553-000 | 12/01/24 |
| W-999863 | 005163-01 SYSCO FOOD SERVI | 01/21/2025 | 1,016.03 | PO250245-032 | 1,016.03 | 13-5310-0-0000-3700-4712-331 | 750092311 |
| W-999864 | 002671-01 ANDREINI BROS IN | 01/21/2025 | 70,775.00 | PO250603-003 | 70,775.00 | 21-9711-0-9660-8520-5603-331 | 6811 |
| W-999865 | 012053-01 ANDY'S ROOFING C | 01/21/2025 | 13,195.96 | PO250454-001 | 13,195.96 | 21-9711-0-9201-8520-6200-000 | 4206 |
| W-999866 | 012076-01 CIS INC | 01/21/2025 | 21,202.00 | PO250399-003 | 630.00 | 21-9711-0-9660-8520-6290-331 | HMBHS - 003 |
| | | | 21,202.00 | PO250723-001 | 1,372.00 | 21-9711-0-9607-8520-6290-100 | HATCH 007 |
| | | | 21,202.00 | PO250147-006 | 19,200.00 | 21-9711-0-9640-8520-6290-101 | EG - 008 |
| W-999867 | 011153-01 CONSOLIDATED ENG | 01/21/2025 | 1,924.24 | PO250524-011 | 1,924.24 | 21-9711-0-9665-8520-6240-101 | 225150 |
| W-999868 | 011715-01 EARTH SYSTEMS | 01/21/2025 | 12,088.00 | PO250396-002 | 12,088.00 | 21-9711-0-9664-8520-5800-331 | 851689 |
| W-999869 | 010763-01 QUATTROCCHI KWOK | 01/21/2025 | 102,521.99 | PO250500-006 | 75,827.50 | 21-9711-0-9640-8520-6210-101 | 26857 |
| | | | 102,521.99 | PO250497-006 | 24,094.49 | 21-9711-0-9640-8520-6210-101 | 26856 |
| | | | 102,521.99 | PO250508-002 | 2,600.00 | 21-9711-0-9661-8520-6170-000 | 26858 |
| W-999870 | 000295-01 ALBERTSONS \| SAF | 01/21/2025 | 20.52 | PV250564-001 | 20.52 | 01-0000-0-0000-7400-4300-750 | 6623731211240308 |
| W-999871 | 007627-01 AT&T MOBILITY | 01/21/2025 | 209.02 | PO250274-005 | 209.02 | 01-0000-0-0000-8205-5901-720 | 287298525082X011 |
| W-999872 | 011492-01 PENINSULA TRUCK | 01/21/2025 | 2,297.76 | PO250199-024 | 382.96 | 01-9723-0-0000-3600-5603-788 | 11822 |
| | | | 2,297.76 | PO250199-025 | 382.96 | 01-9723-0-0000-3600-5603-788 | 11821 |
| | | | 2,297.76 | PO250199-026 | 382.96 | 01-9723-0-0000-3600-5603-788 | 11823 |
| | | | 2,297.76 | PO250199-027 | 382.96 | 01-9723-0-0000-3600-5603-788 | 11824 |

**41 Cabrillo Unified School District** **Fiscal Year: 2025**

| Warrant/EFT | Vendor | Date | Amount | Reference | Payment | Fu Rs Y Goal Func Obj Sch Mgmt | Invoice # |
|---|---|---|---|---|---|---|---|
| | | | 2,297.76 | PO250199-028 | 382.96 | 01-9723-0-0000-3600-5603-788 | 11825 |
| | | | 2,297.76 | PO250199-029 | 382.96 | 01-9723-0-0000-3600-5603-788 | 11826 |
| W-999873 | 009675-01 READY REFRESH BY | 01/21/2025 | 154.92 | PO250062-013 | 101.19 | 01-2600-0-0000-2490-4300-000 | 14L0034251553 |
| | | | 154.92 | PO250062-013 | 33.73 | 12-6105-0-0001-1000-4300-100 | 14L0034251553 |
| | | | 154.92 | PO250062-014 | 15.00 | 01-2600-0-0000-2490-4300-000 | 24L0034251553 |
| | | | 154.92 | PO250062-014 | 5.00 | 12-6105-0-0001-1000-4300-100 | 24L0034251553 |
| W-999874 | 000979-04 SPECTRUM CENTER | 01/21/2025 | 8,529.10 | PO250640-002 | 8,476.00 | 01-6500-0-5750-1180-5100-730 | INV-000009754 |
| | | | 8,529.10 | PO250640-002 | 53.10 | 01-6500-0-5750-1180-5867-730 | INV-000009754 |
| W-999875 | 012129-01 SCHREDER AND BRA | 01/21/2025 | 20,196.25 | PO250149-002 | 20,196.25 | 21-9711-0-9661-8520-6170-000 | 7 |
| W-999876 | 005163-01 SYSCO FOOD SERVI | 01/21/2025 | 1,637.74 | PO250245-033 | 340.47 | 13-5310-0-0000-3700-4712-331 | 750092310 |
| | | | 1,637.74 | PO250245-033 | 196.51 | 13-5310-0-0000-3700-4710-331 | 750092310 |
| | | | 1,637.74 | PO250245-033 | 1,100.76 | 13-5310-0-0000-3700-4790-331 | 750092310 |

**Warrant/EFT Count:** 182 **Total Warrant/EFT Amount:** 2,921,351.75

# CABRILLO UNIFIED SCHOOL DISTRICT

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

**INTERIM SUPERINTENDENT**
Dr. Ramon Miramontes

**GOVERNING BOARD**
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine


# MEMORANDUM

**MEETING DATE:** February 27, 2025
**TO:** Members of the Governing Board
**FROM:** Jennifer Marsh, Chief Business Officer
**CATEGORY:** Consent/Action
**ITEM TITLE:** Approval of MOU with Cabrillo Unified School District and Mavericks Swim Association

## BACKGROUND INFORMATION

Since 1998, Mavericks Swimming Association, a 501(c)(3) nonprofit organization, has been a vital partner in providing aquatic opportunities to the Coastside community. Mavericks has maintained and co-funded the Half Moon Bay High School swimming pool for over 25 years, allowing Half Moon Bay High School Athletics to offer competitive swimming and water polo teams. HMBHS also offers swim and water safety instruction as part of the school's physical education curriculum. In addition to serving CUSD students, Mavericks provides valuable programs for the broader community.

This revised MOU strengthens our partnership with Mavericks, ensuring continued access to aquatic programs while supporting maintenance and operational costs

## REPORT/PROPOSAL

CUSD & Mavericks Use Agreement Final

## FISCAL ANALYSIS

Mavericks contributes $5,000 annually towards maintenance and operational costs.

## RECOMMENDATION

Approve the MOU with CUSD and Mavericks Swim Association as submitted.

***Prepared by:*** *Holly Lynne*

**USE AGREEMENT FOR SWIMMING POOL FACILITY**
**LOCATED AT HALF MOON BAY HIGH SCHOOL**
**BETWEEN THE MAVERICKS SWIMMING ASSOCIATION**
**AND THE CABRILLO UNIFIED SCHOOL DISTRICT**

THIS AGREEMENT, made and entered into this twenty-seventh day of February 2025 by and between the MAVERICKS SWIMMING ASSOCIATION, a non-profit 501(c)(3) organization, hereinafter called "Mavericks" and the CABRILLO UNIFIED SCHOOL DISTRICT, hereinafter called "District."

**WITNESSETH:**

WHEREAS, the parties hereto have a mutual goal of making the swimming pool facility located at Half Moon Bay High School, Lewis Foster Drive, City of Half Moon Bay ("High School"), available for greater Coastside community use; and

WHEREAS, the public interest, convenience, and necessity will be served thereby;

NOW, THEREFORE, said parties, acting by and through their respective governing bodies, do hereby mutually covenant, promise, and agree, pursuant to the authorization herein above referred to, as follows:

1. **USE OF POOL**: For the purposes of this Agreement, "Pool" shall be defined to mean the swimming pool, pool deck, and its contiguous outbuildings, structures and equipment enclosed partially by fencing and partially by the exterior wall of High School, or any similar replacement of facilities thereof. Mavericks shall have exclusive right of access to the Pool for recreational purposes under the following terms and conditions:

    a. District shall retain exclusive use of the Pool during school hours on all days when school is in session during the months of Mid-August through Mid-June, inclusive, and on non-school days when school-sanctioned events requiring the use of the Pool (e.g., Cougar Swim Team or Water Polo practices) have been scheduled. The Pool will be made fully available to Mavericks not later than 6:00 pm during the months of Cougar Swim and Water Polo seasons, meet days notwithstanding. It is agreed it is impractical for High School programs to share the Pool with Mavericks programs. Any additional need by High School programs outside of school hours will be requested in advance to Mavericks for approval to ensure it does not adversely impact Mavericks program, and such approval by Mavericks shall not be unreasonably withheld.
    b. For purposes herein, "school hours" shall mean the hours between 8:30 am and 3:40 pm on Orange (Odd) days, 8:30 am and 3:00 pm on Black (Even) days, Monday through Friday, Half Moon Bay High School publishes the exact Orange and Black days each school year as part of its annual schedule. During the California Interscholastic Swimming ("CIS") sanctioned swimming and water polo seasons, "school hours" will

typically extend to 6:00 pm, see 1(A) above as should be reflected in the schedule described in 1(C) below.

c. The Mavericks President and High School Principal or their respective designees shall meet twice annually in May and November to prepare a schedule for Mavericks' use of the Pool during non-school hours for each ensuing 6 month period of time in order to ensure that Mavericks' use of the Pool does not conflict with the District's use for school purposes. At the May meeting, the schedule for the months impacted by the water polo season would be established. At the November meeting, the schedule for months impacted by the swim competition season will be established.

d. Mavericks shall not operate any profit-generating events or activities involving third-party entities without an addendum to this agreement signed by all parties, including the third party. In the event such an addendum is reached involving a third party that has agreed to sub-lease a portion of the time assigned to Mavericks, Mavericks shall assume the role of negotiating party in that agreement and shall be entitled to keep 100% of the resulting receipts to offset its operational costs. Such an agreement would require the third party to complete and gain approval of a District Facilities Use Agreement and be subject to applicable District fees.

2. **OPERATIONAL RESPONSIBILITY**: During all periods of time when the Pool is in use by Mavericks, Mavericks shall be solely responsible for the control and supervision of the Pool. Mavericks will provide the necessary supervision to ensure the Pool is operated in a safe and clean manner, during its times of operation. District and High School will provide necessary supervision to ensure the pool is operated in a safe and clean manner during school hours, school-sanctioned events, and teams' use.

   The parties shall comply with all laws and regulations pertaining to public pools and the safe use of all school property. No smoking will be allowed in or around the Pool, and no alcoholic beverages are permitted in, around, or on any District property, including the Pool. The parties shall comply with all other applicable policies that have been adopted by the District. District shall provide Mavericks with a copy of all applicable policies and shall notify Mavericks of any changes in applicable policies.

3. **POOL MAINTENANCE HEALTH & SAFETY RESPONSIBILITY**: During the Mavericks' use of the Pool, Mavericks staff/labor shall provide maintenance of the pool. Mavericks maintenance shall include periodically testing pool water as required by law and as often as may be necessary to render the Pool safe for use. Similarly, the District and High School shall include periodic testing of pool water as required by law and as often as may be necessary to render the Pool safe for use.

4. **OPERATIONAL COSTS**: District shall bear the actual costs of operating the Pool ("Operational Costs"), and Mavericks shall pay five thousand dollars ($5000.00) annually toward Operational Costs. Payment shall be made by December 1 each year.

Operational Costs shall mean:

a) Supplies: chemicals, safety equipment, light bulbs, brooms, mops, cleaning materials, trash cans, trash can liners, lane markers, lap clock, etc.
b) Metered costs for gas, electricity, and water.
c) Third-party maintenance agreements, except as provided under Section 5, below.

5. **ROUTINE ONGOING MAINTENANCE AND CLEANING:** "Routine Maintenance" is defined as cleaning the swimming pool and maintaining its water quality using the supplies included in Operational Costs in Section 4 above. The cost of Routine Maintenance is excluded from Operational Costs. Mavericks shall secure an ongoing maintenance agreement, be billed, and be responsible for the Routine Maintenance of the Pool. Mavericks reserves the right to seek competitive bids among qualified maintenance service providers and select a provider at its sole discretion. However, the provider must meet the following conditions:
    a. Must provide the District proof of designated insurance amounts (see section 11 below).
    b. Each employee attending the pool during school hours must be fingerprinted through the District for assurance they meet District standards.
    c. During school hours, must report to the school office before entering the campus and check out before leaving the property.

6. **POOL CAPITAL IMPROVEMENTS:** Capital improvement is defined as any enhancement to the Pool that improves the Pool that exceeds five thousand dollars ($5000.00) in total project cost. Such improvements include the purchase of new equipment and/or replacement or repair broken or obsolete buildings/equipment that does not exceed five thousand dollars ($5000.00) per item.

    Capital improvements shall be planned jointly by the parties. Capital improvements shall remain the property of the High School and District. Mavericks shall aid in the procuring process of joint grant applications for funds for capital improvements if deemed necessary. The Base Period (as defined below) of this Agreement may be extended if the parties are applying jointly for grant funds in which the grantor requires a longer period than provided for by this Agreement.

7. **FEE STRUCTURE**: Mavericks and District reserve the right to assess fees to third parties for the use of Pool consistent with the control of such use by the respective party as provided in this Agreement.

8. **TERM OF AGREEMENT AND REVIEW:** This Agreement shall become effective on the date set forth above, shall continue until at least December 30, 2030 (the "Base Period"), and thereafter continue until such time as one or both parties terminate the Agreement in accordance with the terms of this Agreement. The parties shall review all terms, conditions, covenants, promises and responsibilities of the Agreement at least sixty (60) days prior to the expiration of the Base Period. Amendment of this Agreement will be adopted only by mutual consent in a written

amendment signed by both parties to this Agreement Mavericks will be granted right of first refusal at the time of extension or renewal of the Agreement. If either party wishes to terminate this Agreement, the Agreement shall be terminated upon service of written notice with reasons for termination to the other party one hundred eighty (180) days in advance. However, in the event of the dissolution of Mavericks Swimming Association, Mavericks may terminate this agreement with 60 days advance notice to the District.

9. **TRANSFER OF INTEREST:** Neither party may sublease, assign, or otherwise transfer its interest, or any interest whatsoever in this Agreement, without the written consent of the other party.

10. **MUTUAL INDEMNIFICATION: HOLD HARMLESS, DUTY TO DEFEND:** Mavericks shall defend, hold harmless and indemnify District, its officers and employees from any and all claims for injuries and/or damages to person and/or property which arise out of the terms, conditions, covenants, promises, and responsibilities of this Agreement and which result from the negligent acts or omissions of Mavericks, its officers and/or employees.

    District shall defend, hold harmless, and indemnify Mavericks, its officers, and employees from any and all claims for injuries and/or damages to person and/or property which arise out of the terms, conditions, covenants, promises, and responsibilities of this Agreement and which result from the negligent acts or omissions of District, its officers and/or employees.

    In the event of concurrent negligence of Mavericks, its officers and/or employees, and District, its officers and/or employees, the liability for any and all claims for injuries and damages to persons and/or property which arise out of the terms, conditions, covenants, promises, and responsibilities of this Agreement shall be apportioned according to the California Theory of Comparative Negligence.

11. **INSURANCE:** At all times during the term of this Agreement, Mavericks shall procure and maintain a comprehensive commercially available liability policy insuring Mavericks and their officers and employees against liability incident to the use of the Pool. The limit of such insurance shall not be less than $1,000,000 per occurrence, $2,000,000 annual aggregate, covering all claims for death, personal injury, and property damage arising out of a single occurrence, and naming District as an additional named insured under such insurance or policies.

    Further, Mavericks shall provide written notice that should the above-described policy be cancelled before the expiration thereof, notice will be delivered in accordance with the policy provisions.

    Mavericks shall provide certificates evidencing all coverage referred to in this section within ten (10) days of the date of the execution of this Agreement and, thereafter, on an annual basis. If the coverage is on a claims-made basis, Mavericks hereby agrees that not less than thirty (30) days prior to the effective date of termination of Mavericks current insurance coverage or

termination of this Agreement, Mavericks shall either purchase three (3) year tail coverage per claim or provide proof of continuous coverage in the above-stated amounts for all claims arising out of incidents occurring prior to termination of Mavericks current coverage or prior to termination of this Agreement, as applicable, and provide District a certificate of insurance evidencing such coverage.

Mavericks will be responsible for ensuring that any individual using the Pool while under Mavericks control has the appropriate, active insurance coverage through USA Swimming or U.S. Masters Swimming. Details of liability coverage provided through USA Swimming are available at:

http://www.usaswimming.org/DesktopDefault.aspx?TabId=1651&Alias=Rainbow&Lang=en

12. **DISPUTE RESOLUTION:** The dispute resolution provisions set forth herein shall apply to all claims and disputes between the parties to this Agreement arising from, relating to or in connection with this Agreement, including the performance of or failure to perform any term, condition, or covenant herein ("Dispute"). If either party has a Dispute it seeks to address informally, the parties shall use reasonable efforts to informally meet and confer to try to resolve the Dispute. The parties agree to meet and confer within thirty (30) days of a written request submitted in accordance with Section 13 (Notices), below. If the written request specifically requests a meet and confer opportunity and the other party fails to meet within the thirty (30) day period, that party shall be deemed to have waived the meet and confer option, and at the other party's discretion, the Dispute may proceed to mediation. In the event the parties cannot agree upon a mediator, the Peninsula Conflict Resolution Center shall be requested to appoint a mediator. The costs of mediation shall be borne equally by the parties. No party shall commence litigation under this Agreement without first having submitted the Dispute to mediation.

13. **NOTICES:** All notices and demands shall be given in writing, either by personal service or by registered or certified mail, postage prepaid and return receipt requested, and shall be considered received when personally delivered or on the date appearing on the return receipt, or if the return receipt is not returned, within 48 hours after the notice is deposited in the United States mail. Notices shall be delivered or addressed as follows:

**District:** **Cabrillo Unified School District**
**498 Kelly Avenue**
**Half Moon Bay, CA 94019**
**Attention: Superintendent**

**Mavericks:** **Mavericks Swimming Association**
**P.O. Box 521**
**Half Moon Bay, CA 94019**

**Attention: Association President**

Either party by giving notice to the other party as required herein, may change the above address, which change shall be effective as of the date the other party receives notice thereon, or 48 hours after the change of address is deposited in the United States mail, whichever is earlier.

14. **ADMINISTRATION:** The administration of this Agreement shall be the responsibility of the District Superintendent and the Mavericks President.

IN WITNESS THEREOF, the governing bodies of the parties have duly authorized the officials below to execute this Agreement.

| **Cabrillo Unified School District** | **Mavericks Swimming Association** |
|---|---|
| _____ | _____ |
| Dr. Ramon Miramontes<br>Interim Superintendent | Heather Prince<br>President |
| Dated: _____ | Dated: _____ |

# CABRILLO UNIFIED SCHOOL DISTRICT

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

**INTERIM SUPERINTENDENT**
Dr. Ramon Miramontes

**GOVERNING BOARD**
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine


# MEMORANDUM

**MEETING DATE:** February 27, 2025
**TO:** Members of the Governing Board
**FROM:** Dr. Ramon Miramontes
**CATEGORY:** Consent/Action
**ITEM TITLE:** Approval of Governing Board Meetings Minutes

## BACKGROUND INFORMATION

The Governing Board routinely reviews and approves minutes from all Regular and Special meetings to ensure accurate record-keeping.

## REPORT/PROPOSAL

Included in this board packet are the unadopted minutes for the Governing Board's consideration:

Special Board Meeting – December 2, 2024
Regular Board Meeting – December 12, 2024
Organizational Board Meeting – December 17, 2024
Special Board Meeting – December 19, 2024
Regular Board Meeting – January 23, 2025

## FISCAL ANALYSIS

There is no financial impact on the General Fund.

## RECOMMENDATION

Staff recommends the approval of the Governing Board meeting minutes as submitted.

***Prepared by:*** *Rosibel Acosta, Administrative Assistant to the Superintendent*

# Special Board Meeting Closed Session

(Unadopted) Meeting Minutes

# CABRILLO UNIFIED SCHOOL DISTRICT

Monday, December 2, 2024 • 5:30 p.m.

*(Public session convened for the sole purpose of opening and closing the meeting)*

**Cabrillo Unified School District Board Room**

498 Kelly Avenue, Half Moon Bay, California 94019

## 1. OPENING ITEMS

a. Call Public Session to Order

President Hines called the meeting to order at 5:35 p.m.

b. Roll Call / Quorum

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

c. Pledge of Allegiance

President Hines led the Pledge of Allegiance.

d. Approval of Agenda

Member Layne moved to approve the agenda as presented. Motion seconded by Member Cortes.

**Motion (145):** Passed by a 5-0 vote.

## 2. CLOSED SESSION

a. Identification of Closed Session Topics of Discussion

b. Public Comments on Closed Session Topics

The Board received one (1) comment on Closed Session topics via the Google Public Comment Request form. For access, please refer to the link provided below:

https://drive.google.com/file/d/1HeaNO3aHDrwVoj1WnFLAdjfrGfzqORKM/view?usp=drive_link

c. Adjourn to Closed Session

Board Members met privately for Closed Session. Actions taken during the Closed Session are reported under the "Closed Session Action Report."

**1. Public Employee Discipline/Dismissal/Release (Government Code §54957)**

d. Adjourn Closed Session and Reconvene Open Session

**3. OPEN SESSION**

a. Closed Session Action Report

President Hines reported that no action was taken in Closed Session.

**4. CLOSING ITEMS**

a. Adjourn Meeting

At 7:15 p.m., Member Daniel moved to adjourn the meeting. Member Alexander seconded the motion.

**Motion (146):** Passed by a 5-0 vote.

Minutes prepared by Rosibel Acosta, Administrative Assistant to the Superintendent.

Minutes presented by Dr. Ramon Miramontes, Interim Superintendent.

Certified by:

_____ _____

Peter Cerneka
Clerk to the Governing Board

Date

# Regular Governing Board Meeting

(Unadopted) Meeting Minutes

# CABRILLO UNIFIED SCHOOL DISTRICT

Thursday, December 12, 2024
Public Session: 6:30 p.m. • Closed Session: Immediately following the Public Session
**Cunha Intermediate School Multi-Purpose Room**
600 Church Street, Half Moon Bay, California 94019
Video Recording Available on Pacific Coast TV YouTube Channel:
https://www.youtube.com/playlist?list=PLFUunuheJ0ZVRqCNQQy7IC-5fv3KEKlPr

## 1. OPENING ITEMS

a. Call Public Session to Order

President Hines called the meeting to order at 6:34 p.m.

b. Roll Call / Quorum

| | |
|---|---|
| Board Members Present: | Kimberly Hines, President<br>Carmen Daniel, Vice President<br>Lizet Cortes, Clerk<br>Mary Beth Alexander, Member<br>Sophia Layne, Member<br><br>Jamie Bikle, Student Board Member<br>Martin Juarez, Student Board Member |
| Administrators Present: | Jeff Harding, Ed.D., Interim Superintendent<br>Jennifer Marsh, Chief Business Officer<br>Leticia Bhatia, Ed.D., Deputy Superintendent of Educational Services<br>Bianca Forrester, M.A.Ed., Associate Superintendent of Human Resources and Student Services |

c. Pledge of Allegiance

Student Board Member Jamie Bikle led the Pledge of Allegiance.

d. Approval of the Agenda

Member Alexander moved to approve the agenda as presented. Member Cortes seconded the motion.

**Motion (147):** Passed by a 5-0 vote with Student Board Members Bikle and Juarez voting aye.

## 2. RECOGNITIONS AND RECEPTION

a. Recognition of outgoing Board Member Kimberly Hines

b. Recognition of outgoing Board Member Sophia Layne

*Elise Lester:* on behalf of Assemblymember Mark Berman and State Senator Josh Becker, recognized Board President Kimberly Hines and Board Member Sophia Layne for their service, presenting joint resolutions in appreciation of their leadership.

*Michael O'Neal:* representing Supervisor Ray Mueller, recognized Board President Kimberly Hines and Board Member Sophia Layne for their service. He acknowledged their dedication, challenges faced, and contributions, presenting a certificate in appreciation of their leadership.

At 6:45 p.m., President Hines requested a 10-minute break for refreshments.
President Hines reconvened the meeting at 6:55 p.m.

## 3. COMMUNICATIONS

a. Public Comments

The Board received two (3) comments on non-agenda topics or Consent Items during the in-person public comment session:

*Catrina Brown:* voiced concerns about frequent principal turnover and its impact on students and teachers. She urged the district to prioritize stability in leadership and ensure adequate support and training for Hatch's staff.

*Kendra Holland*: raised concerns about administrative turnover and support at Hatch. She urged the district to prioritize stable leadership and implement effective interventions to support students, staff, and the community.

The Board received one (1) comment on nonagenda topics or Consent Items via the Google Public Comment Request form. For access, please refer to the link provided below:

https://drive.google.com/file/d/1mIISDqS3ZReGYe4uWyt82YLAeyonom15/view?usp=drive_link

b. Employee Organizations Report

CUTA Representatives

CUTA President John Carey: expressed gratitude for collaboration with the district, teacher autonomy, and community support. He highlighted upcoming school activities, including finals, and looked forward to addressing teacher retention, safety, and facility improvements in the new year.

CSEA Representatives

None.

c. Board Members Report

*Member Sophia Layne:* expressed gratitude for the privilege of serving the district over the past eight years, highlighting achievements in early childhood education, curriculum development, college dual enrollment, sustainability, and facility improvements. She emphasized the need for continued progress in academic foundations, staff retention, collaboration, and sustainable budgeting. She encouraged the community to reflect and work together for student success in the coming years.

*Member Mary Beth Alexander:* shared insights from the California School Boards Association conference, reflecting on systemic challenges in education. She highlighted efforts to strengthen relationships through the Learning Management Institute and expressed gratitude to colleagues, especially President Hines and Member Layne, for their dedication and leadership during their years of service.

*Member Carmen Daniel:* expressed gratitude to President Hines and Member Layne for their guidance during her first two years on the board. She appreciated their support, workshops, and mentorship, and reflected on her experience at the California School Boards Association conference.

*Member Lizet Cortes:* thanked Member Layne for her efforts to engage with the community, particularly Spanish-speaking families, and for her encouragement. She also expressed appreciation for President Hines' open-mindedness and leadership, acknowledging their dedication to advocacy and ongoing support for the community.

*President Kimberly Hines:* expressed gratitude for the opportunity to serve the district and highlighted the importance of open dialogue. She emphasized concerns about funding disparities in San Mateo County and the need for advocacy and collaboration to support underfunded districts. She acknowledged community frustrations and reaffirmed the board's commitment to finding solutions.

d. Student Board Member Report

*Student Board Member Jamie Bikle:* Shared updates from Half Moon Bay High School and reported on events and activities at El Granada Elementary, Farallone View Elementary, Hatch Elementary, and Kings Mountain Elementary.

*Student Board Member Martin Juarez:* Shared updates from Pilarcitos High School.

e. Superintendent Report

*Interim Superintendent Dr. Jeff Harding: e*xpressed gratitude for the opportunity to serve as Interim Superintendent, highlighting the district's support, collaboration, and positive atmosphere. He shared his enjoyment of visiting schools and engaging with the community, noting his appreciation for the experience.

**4. CONSENT AGENDA**

a. Ratification of Approval of Half Moon Bay High School Cross Country to CIF Cross Country State Championship, Fresno, California, November 29 - 30, 2024
b. Approval of Half Moon Bay High Future Farmers of America to Made for Excellence & Advanced Leadership Academy Conference, Rohnert Park, California, January 19-20, 2025
c. Approval of Cunha Intermediate School to Outdoor Education at YMCA Camp- Jones Gulch, La Honda, California, May 12-15, 2025
d. Update on VAPA Courses for Half Moon Bay High School
e. Approval of Certificated Personnel Report
f. Approval of Classified Personnel Report
g. Approval of the Updated 2024-25 Salary Schedules for Certificated Employees, Co-Curricular and Special Assignment, Classified Employees, and Management/Unrepresented Staff
h. Approval of the CUSD Sunshine Reopener
i. Enrollment Report
j. Approval of Donations to Cabrillo Unified School District
k. Approval of Warrant Register Report Processed
l. Approval of the MOU with Friends of HMB Parks and Recreation for a Feasibility Study for Two-Pool Complex
m. Approval of Interim Superintendent Contract
n. Approval of Regular Governing Board Meetings Minutes

Member Cortes moved that the Consent Agenda be approved as presented. Member Layne seconded the motion.

**ROLLCALL VOTE**
Kimberly Hines, President—aye
Carmen Daniel, Vice President—aye
Lizet Cortes, Clerk—aye
Mary Beth Alexander, Member—aye
Sophia Layne, Member—aye

**PREFERENTIAL VOTE**
Jamie Bikle, Student Board Member—aye
Martin Juarez, Student Board Member—aye

**Motion (148):** Passed by a 5-0 vote.

## 5. GENERAL BUSINESS

a. Pilarcitos High School Presentation

James Barnes, Director of Student Support Services and Pilarcitos High School Principal, presented an overview of enrollment data, academic performance, SEL initiatives, alternative education programs, and SPSA progress, highlighting student support efforts and areas for growth.

b. Educational Support Services Updates

Israel Castillo, Director of Educational Support Services; Caroline Morton, Mental Health Specialized Programs Coordinator; Elizabeth Veach, Behavior Intervention Coordinator; and Susan Vana, Medical Health Specialized Programs Coordinator, presented an overview of educational support initiatives, including intervention programs, professional development, and strategies to enhance student outcomes, highlighting achievements and future focus areas.

c. Certification and Approval of CUSD First Interim Financial Report: Fiscal Year 2024-25

Member Layne moved to approve the CUSD First Interim Financial Report: Fiscal Year 2024-25 as presented. Member Cortes seconded the motion.

**Motion (149):** Passed by a 5-0 vote with Student Board Members Bikle and Juarez voting aye.

d. Approval of Measure M and Measure S Bond and Parcel Tax Citizens' Oversight Committee 2023-24 Annual Report

Note: Student Board Members Bikle and Juarez left the meeting at 8:42 p.m.

Member Layne moved to approve the Measure M and Measure S Bond and Parcel Tax Citizens' Oversight Committee 2023-24 Annual Report as presented. Member Alexander seconded the motion.

**Motion (150):** Passed by a 5-0 vote.
Jamie Bikle, Student Board Member—absent
Martin Juarez, Student Board Member—absent

e. Courses for the Adult Education High School Diploma Program

Drew Gamet, Director of Alternative Programs, provided an overview of the Adult Education High School Diploma Program, outlining course offerings and credit requirements. The item was presented for discussion and will be brought back for approval in January.

f. Cabrillo Unified School District Bond Program Update

Roger Anchartechahar, Senior Project Manager, provided an update on ongoing facility projects, discussing progress, timelines, and key developments.

## 6. FUTURE EVENTS

President Hines provided a report on CUSD's future events.

## 7. CLOSED SESSION

a. Identification of Closed Session Topics of Discussion

b. Public Comments on Closed Session Topics

None.

c. Adjourn to Closed Session

Board Members met privately for Closed Session. Actions taken during the Closed Session are reported under the "Closed Session Action Report."

**1. Public Employee Discipline/Dismissal/Release (Government Code §54957)**

**2. Public Employment (Government Code §54957)**

d. Adjourn Closed Session and Reconvene Open Session

President Hines reported the following:

During its recently concluded closed session, the Board approved a resignation agreement resolving the employment of a certificated employee number 3857. The vote was unanimous.

Under the terms of the agreement, the employee agrees to submit their irrevocable resignation from the District. The District agrees to render payment for an agreed-upon amount to the employee and, in exchange, both the employee and the District waive and release each other from any and all claims relating to or arising out of the employee's employment with the district.

a. Adjourn Meeting

Member Cortes moved to adjourn the December 12, 2024, Board Meeting at 10:27 p.m. Member Daniel seconded the motion.

**Motion (151):** Passed by a 5-0 vote with Student Board Member Bikle voting aye.
Jamie Bikle, Student Board Member—absent
Martin Juarez, Student Board Member—absent

Minutes prepared by Rosibel Acosta, Administrative Assistant to the Superintendent.

Minutes presented by Dr. Ramon Miramontes, Interim Superintendent.

Certified by:

_____ _____

Peter Cerneka
Clerk to the Governing Board

Date

# Governing Board Annual Organizational Meeting & Closed Session

(Unadopted) Meeting Minutes

# CABRILLO UNIFIED SCHOOL DISTRICT

Tuesday, December 17, 2024 • Public Session: 6:30 p.m.
**Cunha Intermediate School • 600 Church Street, Half Moon Bay, California 94019**
Video Recording on Pacific Coast TV YouTube Channel:
https://www.youtube.com/playlist?list=PLFUunuheJ0ZVRqCNQQy7IC-5fv3KEKlPr

## 1. OPENING ITEMS

a. Call Public Session to Order

President Hines called the meeting to order at 6:34 p.m.

b. Roll Call / Quorum

| | |
|---|---|
| Board Members Present: | Kimberly Hines, President<br>Carmen Daniel, Vice President<br>Lizet Cortes, Clerk—arrived at 6:38 p.m.<br>Mary Beth Alexander, Member |
| Administrators Present: | Jeff Harding, Ed.D., Interim Superintendent<br>Jennifer Marsh, Chief Business Officer<br>Leticia Bhatia, Ed.D., Deputy Superintendent of Educational Services |

c. Pledge of Allegiance

President Hines led the Pledge of Allegiance.

d. Approval of the Agenda

Member Alexander moved to approve the agenda as presented. Member Daniel seconded the motion.

**Motion (152):** Passed by a 3-0 vote.
Lizet Cortes, Member—absent
Sophia Layne, Member—absent

## 2. ADMINISTRATION OF OATH OF OFFICE BY THE SUPERINTENDENT

a. Loyalty Oath: Peter Cerneka

Superintendent Dr. Jeff Harding officiated the swearing-in ceremony for newly elected Member Peter Cerneka.

b. Loyalty Oath: Breanna Lafontaine

Superintendent Dr. Jeff Harding officiated the swearing-in ceremony for newly elected Member Breanna Lafontaine.

## 3. ANNUAL GOVERNING BOARD ORGANIZATION

a. Election of Governing Board Officers to Serve from December 2024 through December 2025

1. President

Member Alexander moved to nominate Member Carmen Daniel as President. Member Lafontaine seconded the motion.

**Motion (153):** Passed by a 4-0 vote.
Lizet Cortes, Member—absent

2. Vice President

Member Alexander moved to nominate Member Lizet Cortes as Vice President. President Daniel seconded the motion.

**Motion (154)**: Passed by a 5-0 vote.

3. Clerk to the Governing Board

Member Alexander moved to nominate Member Peter Cerneka as Clerk. Member Cortes seconded the motion.

**Motion (155):** Passed by a 5-0 vote.

4. Secretary to the Board

President Cortes moved to nominate the Superintendent as Secretary to the Board, and Member Lafontaine seconded the motion.

**Motion (156):** Passed by a 5-0 vote.

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

President Daniel moved to approve the authorization of the President, Vice President, Clerk to the Governing Board, and/or Secretary as signatories for the Governing Board. Member Cortes made by seconded the motion**.**

**Motion (157):** Passed by a 5-0 vote.

b. Approval of the Schedule of Regular Governing Board Meetings for the Year 2025 and Revision of Board Bylaw 9320: Meetings and Notices

Member Cerneka moved to approve the Schedule of Regular Governing Board Meetings for the Year 2025 as presented. Member Alexander seconded the motion.

**Motion (158):** Lost. No vote taken.

President Daniel amended the motion to change the meeting start time to 6:00 p.m. and to approve the Schedule of Regular Governing Board Meetings for the Year 2025 as amended. Member Lafontaine seconded the motion.

**Motion (159):** Passed 5-0.

Member Alexander moved to approve the revision of Board Bylaw 9320: Meetings and Notices, as proposed, with the exception of the meeting start time, which was adjusted to 6:00 p.m. Member Cerneka seconded the motion.

**Motion (160):** Passed by a 5-0 vote.

c. Designation of Governing Board Representatives to District-Created Committees and Other Committees/Commissions for the Year 2025

Member Lafontaine moved to approve the Governing Board Representatives to District-Created Committees and Other Committees/Commissions for the Year 2025, as discussed. President Daniel seconded the motion.

**Motion (161):** Passed by a 5-0 vote.

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

Member Alexander moved to approve a five percent (5%) increase to Board Member remuneration. Member Cortes seconded the motion.

**Motion (162):** Passed by a 5-0 vote.

## 4. GOVERNANCE MATTERS

a. Board Discussion on Governing Board New Business

The Board discussed the process for introducing new business items. It was suggested that Board members submit requests via email to the Superintendent and Board President for agenda consideration, ensuring a more efficient and structured approach to agenda planning.

b. Board Discussion on Governing Board Operations

The Board discussed governing board operations, including meeting management, training opportunities, study sessions, and special meetings. They explored options for interactive community engagement and the flexibility in scheduling study sessions and governance discussions while ensuring compliance with the Brown Act.

## 5. CLOSED SESSION

a. Identification of Closed Session Topics of Discussion

b. Public Comments on Closed Session Topics

None.

c. Adjourn to Closed Session

Board Members met privately for Closed Session. Actions taken during the Closed Session are reported under the "Closed Session Action Report."

**1. Public Employee Appointment (Government Code §54957)**

**Title:** Superintendent

d. Adjourn Closed Session and Reconvene Open Session

## 6. OPEN SESSION

a. Closed Session Action Report

President Daniel reported that no action was taken in Closed Session.

## 7. CLOSING ITEMS

a. Adjourn Meeting

Member Alexander moved to adjourn the December 17, 2024, Board Meeting at 9:40 p.m. Member Cortes seconded the motion.

**Motion (163)**: Passed by a 5-0 vote.

Minutes prepared by Rosibel Acosta, Administrative Assistant to the Superintendent

Minutes presented by Dr. Ramon Miramontes, Secretary to the Governing Board

Certified by:

_____ _____

Peter Cerneka Date
Clerk to the Governing Board

# Special Board Meeting & Closed Session

(Unadopted) Meeting Minutes

# CABRILLO UNIFIED SCHOOL DISTRICT

Thursday, December 19, 2024 • 6:30 p.m.
*(Public session convened for the sole purpose of opening and closing the meeting)*
**Cabrillo Unified School District Boardroom**
498 Kelly Avenue, Half Moon Bay, California 94019

## 1. OPENING ITEMS

a. Call Public Session to Order

President Hines called the meeting to order at 6:32 p.m.

b. Roll Call / Quorum

Board Members Present: Carmen Daniel, President
Lizet Cortes, Vice President—arrived at 6:35 p.m.
Peter Cerneka, Clerk—arrived at 6:38 p.m.
Breanna Lafontaine, Member
Mary Beth Alexander, Member

c. Pledge of Allegiance

President Daniel led the Pledge of Allegiance.

d. Approval of the Agenda

Member Alexander moved to approve the agenda as presented. Member Daniel seconded the motion.

**Motion (164):** Passed by a 3-0 vote.
Lizet Cortes, Member—absent
Peter Cerneka, Member—absent

## 5. CLOSED SESSION

a. Identification of Closed Session Topics of Discussion

b. Public Comments on Closed Session Topics

None.

c. Adjourn to Closed Session

Board Members met privately for Closed Session. Actions taken during the Closed Session are reported under the "Closed Session Action Report."

**1. Public Employee Appointment (Government Code §54957)**

**Title:** Superintendent

d. Adjourn Closed Session and Reconvene Open Session

**6. OPEN SESSION**

a. Closed Session Action Report

President Daniel reported the following action:

During closed session, the Board approved the appointment of Dr. Ramon Miramontes MIramontes as Interim Superintendent, effective January 6, 005. The Board will consider the ratification of the Interim Superintendent's contract at a future regular Board meeting.

**8. CLOSING ITEMS**

a. Adjourn Meeting

Member Lafontaine moved to adjourn the December 19 , 2024, Board Meeting at 8:10 p.m. Member Cerneka seconded the motion.

**Motion (165)**: passed by a 5-0 vote.

Minutes prepared by Rosibel Acosta, Administrative Assistant to the Superintendent

Minutes presented by Dr. Ramon Miramontes, Secretary to the Governing Board

Certified by:

_____ _____

Peter Cerneka
Clerk to the Governing Board

Date

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

Thursday, January 23, 2025 at 6:00 PM
Cunha Intermediate School Library Room, 600 Church Street, Half Moon Bay, California 94019
Video Recording on Pacific Coast TV YouTube Channel:
https://www.youtube.com/playlist?list=PLFUunuheJ0ZVRqCNQQy7IC-5fv3KEKlPr



## 1. OPENING ITEMS

a. Call Public Session to Order
Vice President Cortes called the meeting to order at 6:00 p.m.

b. Roll Call / Quorum
A quorum of the Board was present.

**Board Members Present:**
- Lizet Cortes, Vice President
- Peter Cerneka, Clerk
- Breanna Lafontaine, Member
- Mary Beth Alexander, Member
- Jamie Bikle, Student Board Member, Half Moon Bay High School

**Board Members Absent:**
- Carmen Daniel, President
- Martin Juarez, Student Board Member, Pilarcitos High School

**Administrators Present:**
- Dr. Ramon Miramontes, Interim Superintendent
- Jennifer Marsh, Chief Business Officer
- Dr. Leticia Bhatia, Deputy Superintendent
- Bianca Forrester, Associate Superintendent

c. Pledge of Allegiance
Student Board Member Bikle led the Pledge of Allegiance.

d. Approval of the Agenda
A motion was made to approve the January 23, 2025, agenda as presented.

*Moved by:* Breanna Lafontaine
*Seconded by:* Mary Beth Alexander

**Aye** Mary Beth Alexander, Peter Cerneka, Lizet Cortes, and Breanna Lafontaine

**Passed 4-0**

**Preferential Vote:**
Student Board Member Bikle voted aye.
**Absences:**
Carmen Daniel, President
Martin Juarez, Student Board Member

**Moment of Silence**
Interim Superintendent Dr. Miramontes requested a moment of silence in honor of the victims of the 2023 farmworker shooting.

## 2. SPOTLIGHT THE COASTSIDE WAY!

a. Celebrating Our Success

1. **Community Engagement**
    a. Honoring Board Members on School Board Recognition Month

Interim Superintendent Dr. Ramon Miramontes and Deputy Superintendent Leticia Bhatia presented certificates of recognition to Board Members in appreciation of their service and dedication to the district.

    b. Honoring Holly Lynne, Former CSEA President, and John Carey, CUTA President

Interim Superintendent Dr. Ramon Miramontes and Deputy Superintendent Leticia Bhatia presented certificates of recognition to Holly Lynne and John Carey on behalf of the Board for their leadership and dedication.

2. **Cunha Intermediate School**
    - Celebrating the 2024 Girls Cross Country League Champions

Cunha Principal Jeff Clinton and Assistant Principal Victor Guzman presented certificates of recognition to the Cunha Girls Cross Country Team in honor of their dedication, teamwork, and achievement as 2024 League Champions.

**Coaching Staff:** Kurt Murray, Head Coach, and Andrea Bravo, Assistant Coach.
**Team Members:** Lilah Tomatis, Jessie Brown, Isabel Cruz, Audrey Cruz, Rosalie Mickelsen, Bernardina Pedroza, Naia Schmidt, Carys Schmutz, Sofia Serrano, and Emily Sanders.

b. **Cunha Intermediate School Presentation** (Presentation) # - #

Cunha Intermediate Slide Presentation.pdf
Cunha Principal Jeff Clinton provided a presentation highlighting key initiatives, achievements, and ongoing efforts at Cunha Intermediate School. The presentation covered academic progress, student engagement, and school programs aimed at supporting student success.

c. Student Board Members Report

1. Jamie Bikle, Student Board Member, Half Moon Bay High School
   *Student Board Member Bikle:* shared updates from Half Moon Bay High School.

2. Martin Juarez, Student Board Member, Pilarcitos High School
   *Student Board Member Juarez:* was absent; no report was given.

## 3. GENERAL BUSINESS

a. 2024- 25 Fiscal Stabilization Plan Presentation (Presentation) # - #

2025-26 Fiscal Stabilization Plan Presentation_Revised_v3.pdf
Chief Business Officer Jennifer Marsh presented an update on the 2024-25 Fiscal Stabilization Plan. The presentation included key financial data, funding allocations, and an overview of budget considerations impacting the district.

b. Proposal for Half Moon Bay High School Facilities Master Planning # - #
(Presentation/Possible Action)

QKA HMBHS Facility Master Plan Slide Presentation.pdf

QKA HMBHS Master Planning-Facility Assessment Proposal 2025.pdf
Mark Quattrocchi, Principal , and Aaron Jobson, Principal/President of Quattrocchi Kwok Architects, presented the Half Moon Bay High School Master Planning and Facilities Assessment Proposal. The presentation outlined key findings, proposed improvements, and recommendations for future facility planning.

The Board received one (1) comment on this agenda topic via the Google Public Comment Request form. For access, please refer to the link provided below:

https://drive.google.com/drive/folders/1F6riizlhZgLh9wWSSAmPUWJMTf58fyyx

A motion was made to approve the QKA Half Moon Bay High Facilities Master Planning Proposal as presented. # - #

*Moved by:* Lizet Cortes
*Seconded by:* Breanna Lafontaine

| | |
|---|---|
| **Aye** | Mary Beth Alexander, Lizet Cortes, and Breanna Lafontaine |
| **Nay** | Peter Cerneka |

**Passed 3-1**

**Preferential Vote:**
Student Board Member Bikle voted aye.
**Absences:**
Carmen Daniel, President
Martin Juarez, Student Board Member

c. **Bond Program Update: Construction Progress, Lease of Portable Classrooms, and Parking Lot Lighting for El Granada School** # - #
(Presentation/Action)

Bond Program Construction Update Slide Presentation.pdf

Mobile Modular Quote and Agreement Lease.pdf

1. A motion was made to approve the lease agreement for portable classrooms as part of the El Granada School modernization project. # - #

*Moved by:* Lizet Cortes
*Seconded by:* Peter Cerneka

| | |
|---|---|
| **Aye** | Mary Beth Alexander, Peter Cerneka, Lizet Cortes, and Breanna Lafontaine |

**Passed 4-0**

**Preferential Vote:**
Student Board Member Bikle voted aye.
**Absences:**
Carmen Daniel, President
Martin Juarez, Student Board Member

2. A motion was made to reconsider the installation of lights within the parking lot as part of the El Granada School modernization project, incorporating input from the school community. # - #

*Moved by:* Lizet Cortes
*Seconded by:* Peter Cerneka

**Aye** Mary Beth Alexander, Peter Cerneka, Lizet Cortes, and Breanna Lafontaine

**Passed 4-0**

**Preferential Vote:**
Student Board Member Bikle voted aye.
**Absences:**
Carmen Daniel, President
Martin Juarez, Student Board Member

d. **Approval of Resolution 02-2025 Authorizing CUSD to Participate in ZESBI Incentive Project** (Action) # - #

Resolution 02-2025 Authorizing CUSD to Participate in ZESBI Incentive Project.pdf

A motion was made to approve Resolution 02-2025 as presented # - #

*Moved by:* Mary Beth Alexander
*Seconded by:* Breanna Lafontaine

**Aye** Mary Beth Alexander, Peter Cerneka, Lizet Cortes, and Breanna Lafontaine

**Passed 4-0**

**Preferential Vote:**
Student Board Member Bikle voted aye.
**Absences:**
Carmen Daniel, President
Martin Juarez, Student Board Member

e. Approval of Interim Superintendent Contract (Action) # - #

2025 Interim Superintendent Contract Miramontes.pdf

A motion was made to approve Dr. Ramon Miramontes's contract to serve as Interim Superintendent. # - #

*Moved by:* Breanna Lafontaine
*Seconded by:* Peter Cerneka

**Aye** Mary Beth Alexander, Peter Cerneka, Lizet Cortes, and Breanna Lafontaine

**Passed 4-0**

**Preferential Vote:**
Student Board Member Bikle voted aye.
**Absences:**
Carmen Daniel, President
Martin Juarez, Student Board Member

f. **Approval of Resolution 01-2025 Authorizing Signatories Effective January 23, 2025** (Action) # - #

Board Resolution 01-2025 Signatories.pdf

A motion was made to approve Resolution 01-2025 as presented. # - #

*Moved by:* Mary Beth Alexander
*Seconded by:* Peter Cerneka

**Aye** Mary Beth Alexander, Peter Cerneka, Lizet Cortes, and Breanna Lafontaine

**Passed 4-0**

**Preferential Vote:**
Student Board Member Bikle voted aye.
**Absences:**
Carmen Daniel, President
Martin Juarez, Student Board Member

## 4. COMMUNICATIONS

a. Public Comments on Nonagenda or Consent Items
None.

b. Employee Organizations Report

1. Cabrillo Unified Teachers Association (CUTA) Representatives
*CUTA Vice President Christina Yeakley* emphasized the importance of teacher input in district decision-making, particularly regarding funding, facilities, and teacher retention. She highlighted broader uncertainties in education and urged collaboration between educators and leadership to address ongoing challenges effectively.

2. California School Employee Association (CSEA) Representatives
None.

## 5. CONSENT AGENDA

A motion was made to approve the Consent Agenda as presented.

*Moved by:* Peter Cerneka
*Seconded by:* Mary Beth Alexander

**Aye** Mary Beth Alexander, Peter Cerneka, Lizet Cortes, and Breanna Lafontaine

**Passed 4-0**

**Preferential Vote:**
Student Board Member Bikle voted aye.
**Absences:**
Carmen Daniel, President
Martin Juarez, Student Board Member

| | | |
|---|---|---|
| a. | **Adoption of Proclamation Declaring February 2025 as African American History Month**<br>Proclamation_African_American_History_Month_2025.pdf | # - # |
| b. | **Approval of Half Moon Bay High Future Farmers of America to Fresno City College Welding Camp, Fresno, California, January 15-17, 2025** | # - # |
| c. | **Approval of Half Moon Bay High Future Farmers of America to Tulare, California, February 10-12, 2025** | # - # |
| d. | **Approval of School Accountability Report Cards Grades K-12**<br>2023-24 Alvin S. Hatch Elementary School SARC.pdf<br>2023-24 El Granada Elementary School SARC.pdf<br>2023-24 Farallone View Elementary School SARC.pdf<br>2023-24 Kings Mountain Elementary School SARC.pdf<br>2023-24 Manuel F. Cunha Intermediate School SARC.pdf<br>2023-24 Half Moon Bay High School SARC.pdf<br>2023-24 Pilarcitos High School SARC.pdf | # - # |
| e. | **Approval of Course Proposal for Half Moon Bay High School, CTE Work Experience Education**<br>CTWEE Work 670 Outline.pdf | # - # |
| f. | Approval of Round 7 K12 Strong Workforce Grant Memorandum of Understanding<br>Bay Area Community College Consortium K12 SWP Agreement 2025.pdf | # - # |
| g. | **Approval of Courses for the Adult Education High School Diploma Program**<br>LCAS Course Descriptions_2024_25.pdf | # - # |

| | | |
|---|---|---|
| h. | **Approval of Certificated Personnel Report** | # - # |
| i. | **Approval of Classified Personnel Report** | # - # |
| j. | Approval of Pupil Personnel Credential Waiver | # - # |
| k. | **Approval of Certificated and Classified Seniority Lists**<br>Certificated Seniority List 2024-25.pdf<br>Classified Seniority List 2024-25.pdf | # - # |
| l. | Approval of Short-Term, Leadership & Mentoring Coach at Hatch Elementary School<br>Short-term, Leadership & Mentoring Coach Contract  Mike Andrews.pdf | # - # |
| m. | **Enrollment Report**<br>2024-25 Enrollment Report Period 5.pdf | # - # |
| n. | **Approval of Donations to Cabrillo Unified School District**<br>Summary Site Donations 01.23.2025.pdf | # - # |
| o. | Approval of Warrant Register Report Processed<br>120124-123124 Warrant Register.pdf | # - # |
| p. | Approval of Intercom and Clock System Purchase for Upgrading Hatch and Pilarcitos School Sites<br>Hatch ES Nyquist Quote.pdf<br>Pilarcitos HS Nyquist Quote.pdf | # - # |
| q. | Approval of School Facility Consultants Agreement<br>School Facilities Consultants Services Proposal.pdf | # - # |
| r. | **Approval of Quarterly Report on Williams Uniform Complaints**<br>Williams UCP Report Q2 2024-25.pdf | # - # |

**6. GOVERNING BOARD REPORTS**

a. Board Members

*Member Lafontaine* acknowledged the anniversary of the Half Moon Bay tragedy and shared details of a remembrance event hosted by ALAS and the National Farm Worker Ministry. She also reflected on her first official board meeting, participation in the Budget Advisory Committee, and commitment to community engagement and district progress.

*Member Alexander* expressed excitement for the new year, the new board, and Dr. Miramontes, thanking staff for their dedication during leadership transitions and emphasizing a shared focus on supporting students.

*Member Cerneka* expressed gratitude to those who have guided him in his journey to the board. He looks forward to learning from colleagues and emphasized his commitment to making teacher salaries more competitive, highlighting the parcel tax as a potential solution to attract and retain educators.

*Member Cortes* welcomed everyone, including new Board members and Dr. Miramontes, highlighting the value of diverse perspectives and his bilingualism as an opportunity for community engagement. She acknowledged the Half Moon Bay tragedy and expressed appreciation for the district's support of all families.

b. Superintendent

*Interim Superintendent Dr. Miramontes* thanked the board for their trust and praised the district's caring community. He emphasized collaboration, staff input, and his commitment to problem-solving. He highlighted plans to upgrade athletic facilities with community involvement and commended efforts to support immigrant families. He outlined protocols for handling ICE visits, ensuring student safety, and monitoring affected families. He attended a countywide superintendent meeting to exchange ideas and emphasized ongoing collaboration with community partners. He concluded by expressing gratitude for serving as Interim Superintendent.

## 7. CLOSED SESSION

a. Identification of Closed Session Topics of Discussion

b. Public Comments on Closed Session Items

None.

c. Adjourn to Closed Session

The Board adjourned to Closed Session at 8:27 p.m.

d. **Conference with Labor Negotiators (Government Code §54957.6)**

- **District-designated representatives:** Dr. Ramon Miramontes, Interim Superintendent

- **Employee organizations:** Cabrillo Unified Teachers Association, California School Employees Association Chapter 485, and Unrepresented

e. Adjourn Closed Session and Reconvene Open Session
The Board reconvened to Open Session at 8:45 p.m.

f. Report Action Taken in Closed Session
Vice President Cortes reported that no action was taken in Closed Session.

**8. CLOSING ITEMS**

a. Adjourn Meeting
A motion was made to adjourn the January 23, 2025, Regular Meeting at 8:49 p.m.

*Moved by:* Peter Cerneka
*Seconded by:* Breanna Lafontaine

**Aye** Mary Beth Alexander, Peter Cerneka, Lizet Cortes, and Breanna Lafontaine

**Passed 4-0**

**Preferential Vote:**
Student Board Member Bikle voted aye.
**Absences:**
Carmen Daniel, President
Martin Juarez, Student Board Member

Peter Cerneka, Clerk

# CABRILLO UNIFIED SCHOOL DISTRICT

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

**INTERIM SUPERINTENDENT**
Dr. Ramon Miramontes

**GOVERNING BOARD**
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine


# MEMORANDUM

**MEETING DATE:** February 27, 2025
**TO:** Members of the Governing Board
**FROM:** Bianca Forrester, Associate Superintendent, Human Resources & Student Services
James Barnes, Director of Student Services
**CATEGORY:** Consent/Action
**ITEM TITLE:** Approval of Half Moon Bay High Future Farmers of America to Gridley, California February 28–March 1, 2025

## BACKGROUND INFORMATION

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

## REPORT/PROPOSAL

Hana Lani Hanson and Sonia Myers, teachers and advisors of the Half Moon Bay High School Future Farmers of America (FFA), request approval for a field trip to Gridley, California, on February 28–March 1, 2025, to attend the Gridley FFA Field Day Competition.

Approximately nine students will attend the competition, chaperoned by at least two certificated staff members. Transportation will be provided using Agricultural Department vehicles. The group will stay at the Best Western Heritage Inn Chico, located at 25 Heritage Ln., Chico, California 95926.

## FISCAL ANALYSIS

The field trip is funded by an agricultural grant.

## RECOMMENDATION

***Prepared by:*** *Suzanne Pendergast*