Regular Governing Board Meeting

CABRILLO UNIFIED SCHOOL DISTRICT

Published on Friday, February 6, 2026

Date and Time

Thursday, February 12, 2026, at 6:00 PM

Location

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

Teleconference Location

This meeting is also being conducted by teleconference at the following location:

7 Bubbling Creek Drive, Travelers Rest, South Carolina 29690

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/1BCu2PD5dsKLEdml_RxIFfiFgR2FYv8G3/view?usp=sharing

TELECONFERENCE LOCATION

Board Member Peter Cerneka has requested to participate in the meeting via teleconference from the location listed above. The teleconference location is open to the public, and any member of the public may address the Governing Board from that location in the same manner as if attending the regular meeting location. The Governing Board will control the conduct of the meeting and determine the appropriate order and time limitations on public comments from the teleconference location.

ACCESSIBILITY

In compliance with the Americans with Disabilities Act, individuals requiring special accommodations, such as accessible seating or documentation in an accessible format, should contact the Administrative Assistant to the Superintendent at acostar@cabrillo.k12.ca.us or (650) 240-3146. Please notify the District at least 48 hours before the meeting to arrange reasonable accommodations, auxiliary aids, or services.

The District provides Spanish interpretation upon request. To request this service, please contact the Administrative Assistant to the Superintendent at acostar@cabrillo.k12.ca.us or (650) 240-3146.

PUBLIC ACCESS TO DOCUMENTS

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 **12:00 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.

PUBLIC COMMENT OPPORTUNITIES

Members of the public may address the Governing Board at the following times during the meeting:

- **Agenda Items**
  Comments may be made after the staff presentation for each agenda item.
- **Non-Agenda Items**
  Comments on matters not listed on the agenda may be made during "Public Comments on Non-Agenda or Consent Items" under the Communications section.
- **Closed Session Items**
  Comments may be made during Public Comments on Closed Session Topics.

Pursuant to Education Code 49061 and 49073.2, students and parents/guardians have the option to request that directory information or personal information of the student or parent/guardian be excluded from the minutes. Such requests must be made in writing to the secretary or clerk of the Board.

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**
    a. Recognizing Kendra Holland, Hiro Ellis, Chris Giannini, and Lisa Zanette for their service on the Bond & Parcel Tax Citizens' Oversight Committee and their commitment to fiscal oversight and transparency in support of Cabrillo Unified School District.
2. **Farallone View Elementary School**
    a. Honoring Sandy Myers for more than 30 years of exceptional service to the students, staff, and families of Cabrillo Unified School District.

b. Farallone View Elementary School Board Presentation (Presentation) 8 - 22

Supporting Documents/Attachments:

1. Farallone View Elementary Board Presentation 2025-26.pdf

c. Student Board Members Report

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

3. GENERAL BUSINESS

a. Immigration Support Plan Overview Board Presentation (Presentation) 23 - 39

Supporting Documents/Attachments:

1. Immigrant Support Plan Overview 2026.pdf

b. Approval of Mandated Immigration-Related Governing Board 40 - 53

Policy Updates (First and Final Reading) (Action)

Supporting Documents/Attachments:

1. CDE_AB 49_Immigration_Enforcement_Requirements.pdf
2. Policy Guidesheet.pdf
    a. 0450 BP Comprehensive Safety Plan_0625_0126_DRAFT.pdf
    b. 1340 BP Access To District Records_0126_DRAFT.pdf
    c. 1445 BP Response To Immigration Enforcement_0126_NEW_DRAFT.pdf
    d. 5125 BP Student Records_0126_DRAFT.pdf
    e. 5125.1 BP Release Of Directory Information_0625_0126_DRAFT.pdf
    f. 5145.13 BP Response To Immigration Enforcement_250424_0126_DELETE.pdf

c. Dual Immersion Program Master Plan Presentation (Presentation) 54 - 79

Supporting Documents/Attachments:

1. Dual Language Immersion Master Plan Presentation 2026.pdf

d. 2025-26 LCAP Mid-Year Monitoring Report and Key Performance Indicator Update (Presentation) 80 - 149

Supporting Documents/Attachments:

1. 2025-26 LCAP Mid-Year Report Presentation 2026.pdf
2. 2026 LCAP Mid-Year Report for the 2025-26 LCAP CUSD.pdf

e. Approval of Independent Audit Report for the Year Ending June 30, 2025 (Action) 150 - 250

Supporting Documents/Attachments:

1. 2024-25 CUSD Audited Financials_C_ALLP.pdf
2. C_ALLP FY25 GASB Management Letter 2026.pdf
3. C_ALLP FY25 GASB Board Letter 2026.pdf

f. Citizens' Bond and Parcel Tax Oversight Committee Annual Report 2024-25 (Action) 251 - 343

Supporting Documents/Attachments:

1. Citizens' Bond and Parcel Tax Oversight Committee Annual Report 2024-25.pdf
2. FY25 CUSD Prop 39 Measure K Report C&ALLP.pdf

3. FY25 CUSD Prop 39 Measure M Report C&ALLP.pdf
4. FY25 CUSD Prop 39 Measure S Report C&ALLP.pdf

g. Derivi Castellanos Architects Presentation on Measure K Projects at Half Moon Bay High School (Presentation) — 344 - 352

Supporting Documents/Attachments:

1. Measure K Projects Update Presentation 2026

h. Approval of Architectural Services Agreement with Derivi Castellanos Architects for Measure K Priority Projects at Half Moon Bay High School (Action) — 353 - 398

Supporting Documents/Attachments:

1. Derivi Castellanos Architects Agreement for Architectural Services_HMBHS.pdf

i. Approval of Final Fee Adjustment for El Granada Elementary School Phase I Project (Action) — 399 - 400

Supporting Documents/Attachments:

1. QKA_El_Granada_ES_Phase_One_GMP_Fee_Adjustment.pdf

j. Approval of Agreement with Keep IT Simple (KIS) for Verkada Security Cabling and Installation for El Granada Elementary School Phase II Project (Action) — 401 - 407

Supporting Documents/Attachments:

1. KIS Verkada Phase II Quote for El Granada.pdf

k. Approval of Final Architectural Fee Reconciliation with Studio W Architects for Farallone View Elementary School Modernization, Phases I & II (Action) — 408 - 412

Supporting Documents/Attachments:

1. Studio W Final Architectural Fee Reconciliation with Studio for Farallone View.pdf

l. Resolution 01-2026 Authorizing Designation of District Representatives for State Allocation Board Administered Programs (Action) — 413 - 415

Supporting Documents/Attachments:

1. Resolution 01-2026 Authorizing Designation of District Representatives for State Allocation Board Administered Programs

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. Approval of Comprehensive School Safety Plans (Consent/Action) 416 - 417

b. Approval of Certificated Personnel Report (Consent/Action) 418

c. Approval of Classified Personnel Report (Consent/Action) 419

d. Approval of Donations to Cabrillo Unified School District (Consent/Action) 420 - 421

Supporting Documents/Attachments:

1. Summary Site Donations 2.12.2026

e. Information on Warrant Register Report Processed (Consent/Information) 422 - 436

Supporting Documents/Attachments:

1. January 2026 Warrant Register Redacted

f. Approval of Fire Line Extension and New Hydrant Installation at Farallone View Elementary School (Consent/Action) 437 - 439

Supporting Documents/Attachments:

1. Andreini Bros Inc Fire Hydrant Line Extension Proposal 2026.pdf

g. Approval of Agreement with Peartree+Belli Architects for Architectural Services for the Farallone View Elementary School Playground Replacement Project (Consent/Action) 440 - 445

Supporting Documents/Attachments:

1. Agreement for the Provision of Limited Professional Architectural Services

6. GOVERNANCE MATTERS AND REPORTS

a. Selection of CSBA Delegates Assembly on Ballot for San Mateo County Sub-region 5-B (Action) 446 - 455

Supporting Documents/Attachments:

1. Delegate Assembly Elections 2026 Region 5B Ballot.pdf
2. Memo from President for DA Elections 2026 for DS review.pdf
3. Roster of Delegate Assembly.pdf

b. Approval of Out-of-State Travel to Attend the Coast2Coast Conference, Washington, D.C., Monday, April 13 – Wednesday, April 15, 2026 (Action) 456 - 459

Supporting Documents/Attachments:

1. 9240 BB Board Training_210211.pdf
2. 3350 BP Travel Expenses_130912.pdf

c. Board Members Report

d. Superintendent Report

7. CLOSING ITEMS

a. Adjournment of the Meeting

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SUPERINTENDENT
Dr. Ramon Miramontes

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

MEMORANDUM

MEETING DATE: February 12, 2026
TO: Members of the Governing Board
FROM: Israel Castillo, Ed. M., Chief Academic Officer
CATEGORY: Presentation
ITEM TITLE: Farallone View Elementary School Board Presentation

BACKGROUND INFORMATION

Farallone View School principal, Amy McVicker, will provide an overview of the school's unique site-based programs and academic progress.

FISCAL ANALYSIS

There is no financial impact to the General Fund.

RECOMMENDATION

This item is presented for information only.

Prepared by: *Josefina Infanzon*

CUSD

Cabrillo Unified School District

2025-26 Farallone View Elementary Presentation

Amy McVicker, Principal

Governing Board Meeting
February 12, 2026

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AGENDA

- Campus Modernization
- Office Team
- Data Overview
  - Student Enrollment
  - Academic Performance
  - Academic Engagement
- Safe Routes to School Partnership
- A Glimpse of FV

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Phases I & II of Campus Modernization











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Farallone View Office Team

Marta Grech

- Administrative Assistant
  - New to FV as of December 2025
  - Welcome addition

Lucy Navarro

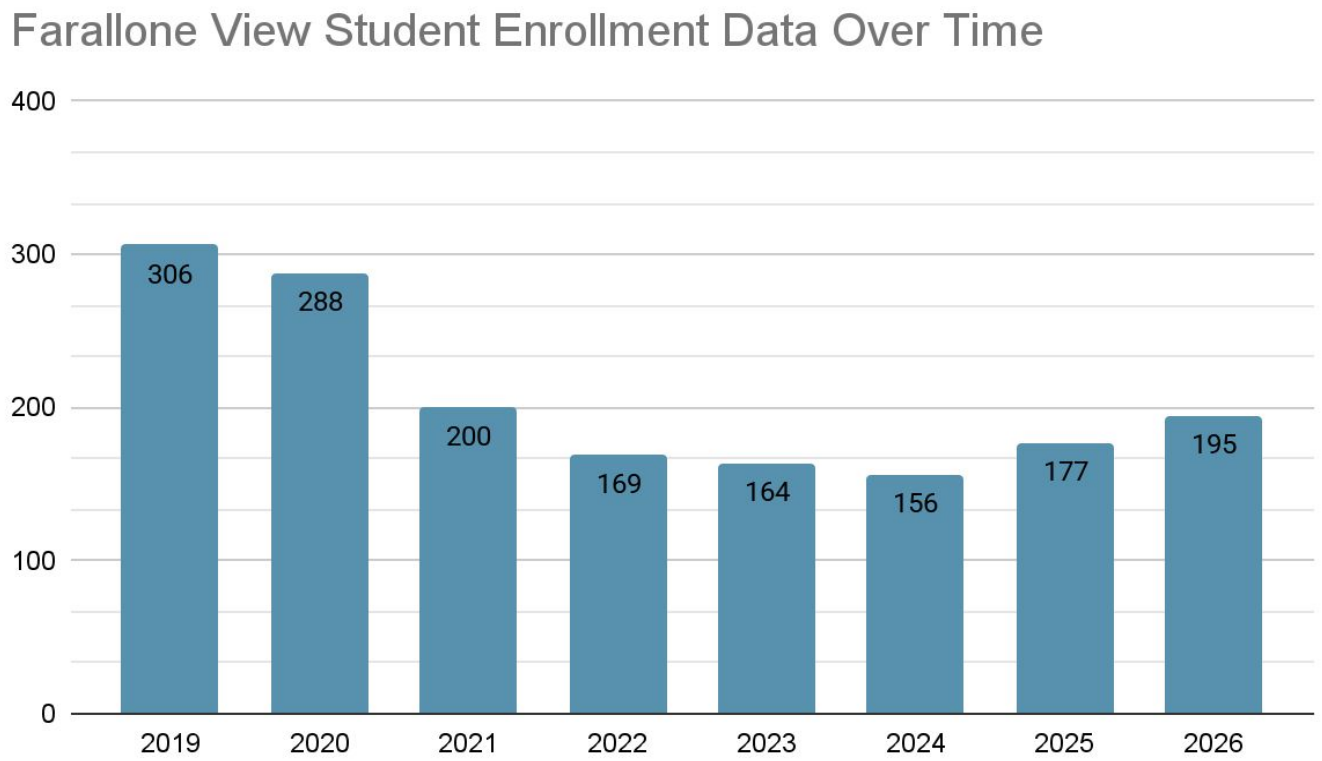
- Clerical Assistant
  - Over 10 years of outstanding service in CUSD
  - Performs critical community outreach to our Spanish-speaking families also

Sandy Myers

- Administrative Assistant
  - Retired as of December 2025
  - Over 30 years of outstanding service in CUSD

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Student Enrollment Data



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2024-2025 Student Enrollment Data:

School Demographics on Census Day

Student Group	Total	Percentage
English Learners	6	3.4%
Socioeconomically Disadvantaged	11	6.2%
Students with Disabilities	11	6.2%

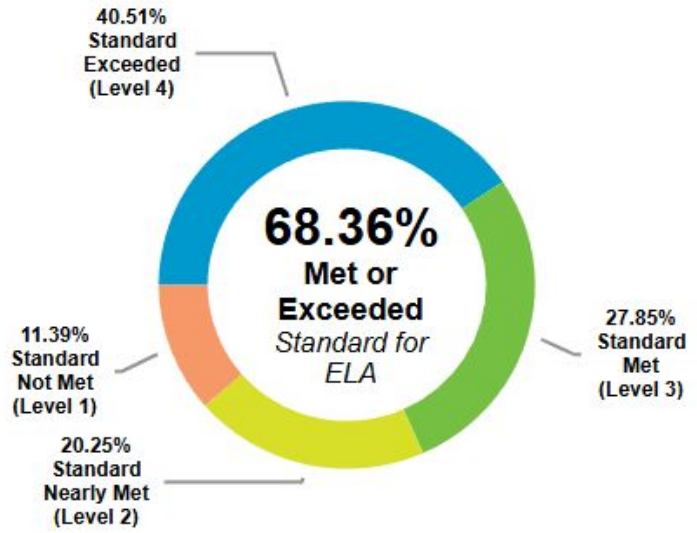
Race/Ethnicity	Total	Percentage
Hispanic	34	19.2%
Two or More Races	23	13%
White	120	67.8%

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Academic Performance
2025 CAASPP

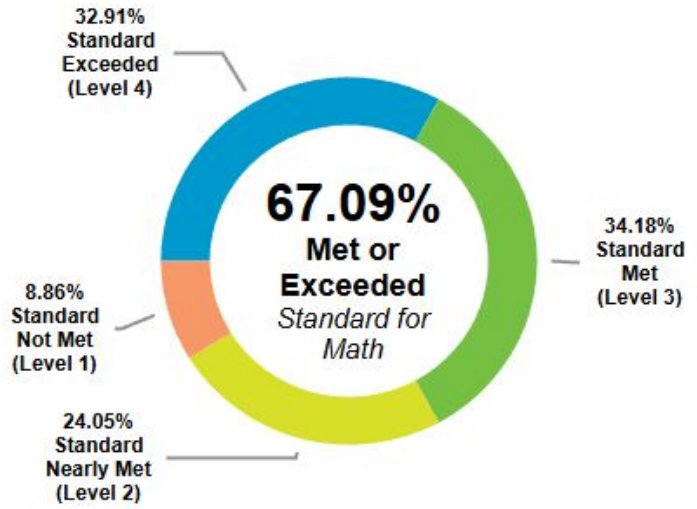
ELA

Percent of students within each achievement level



Mathematics

Percent of students within each achievement level

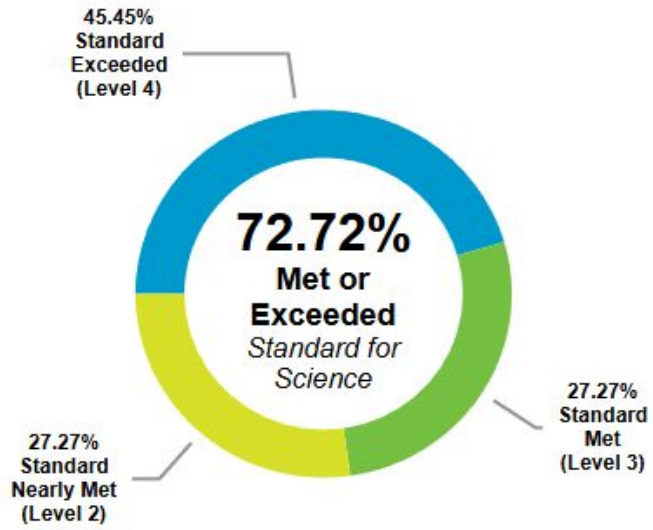


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Academic Performance
2025 CAST

Science

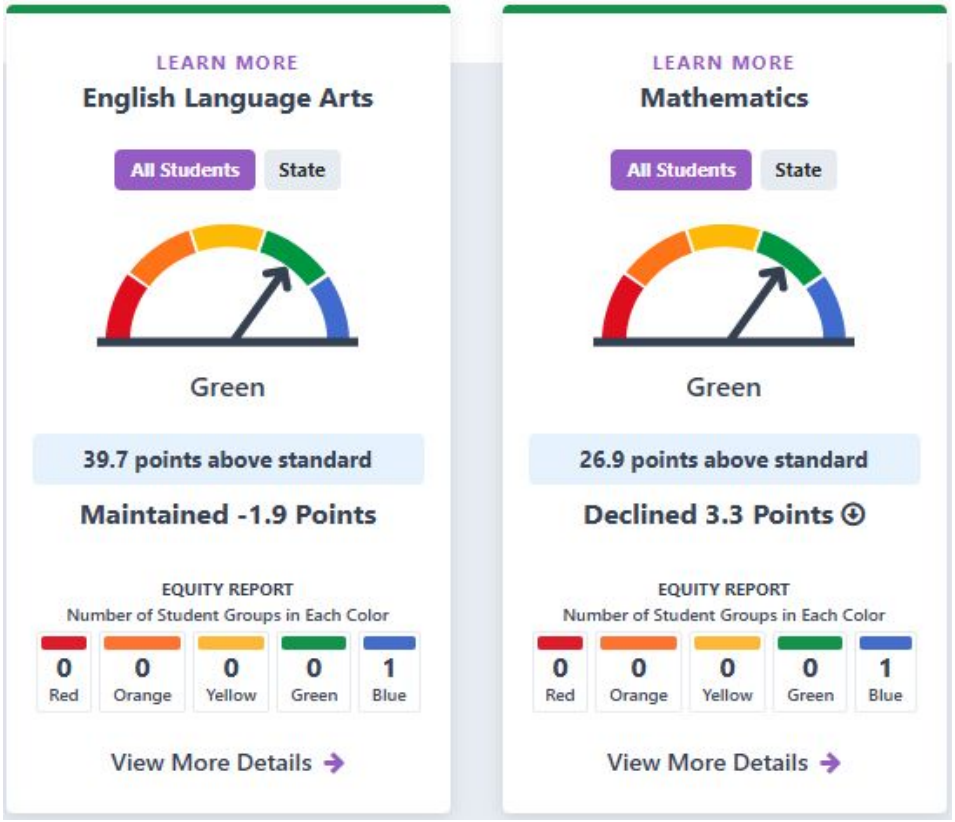
Percent of students within each achievement level



Standard Not Met (Level 1) is 0.00%

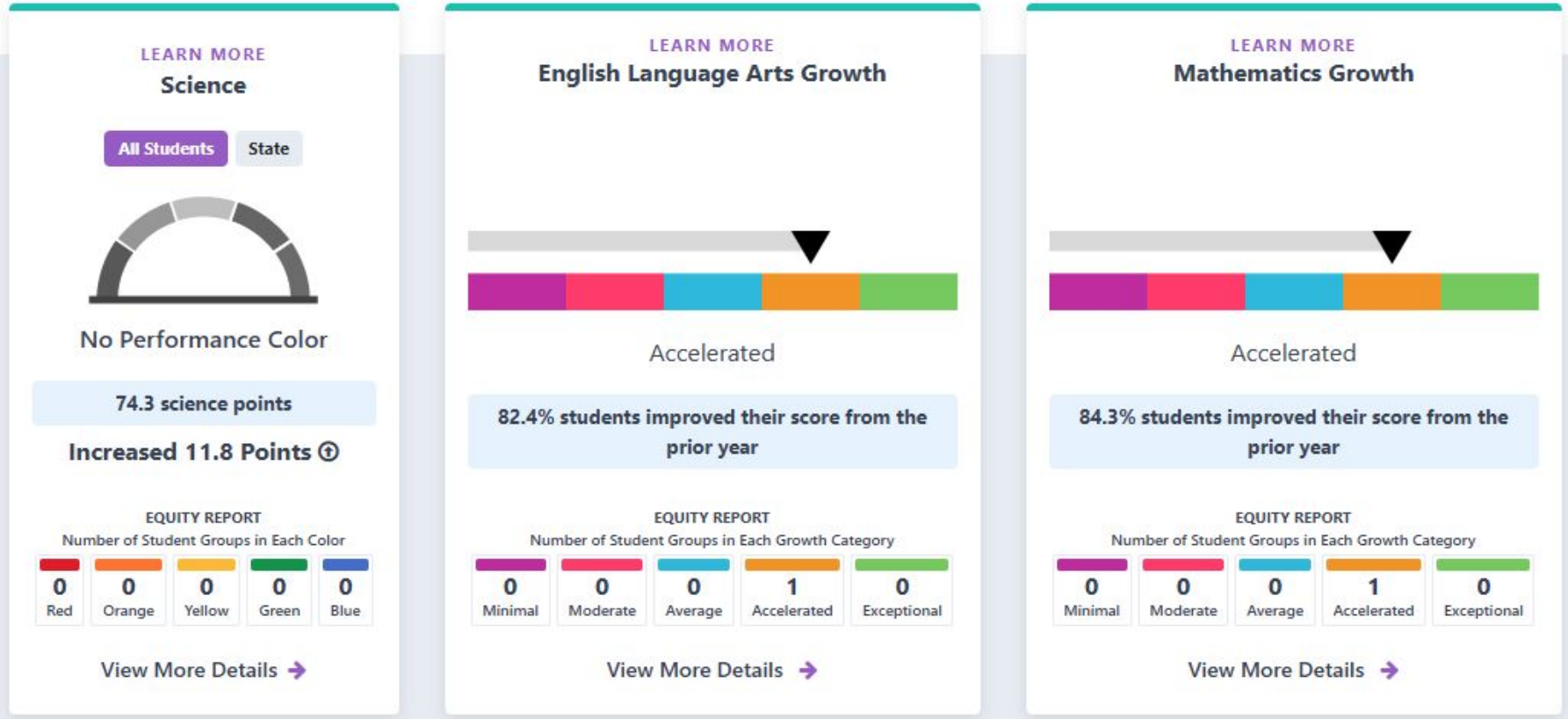
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Academic Performance
CA Dashboard 2025



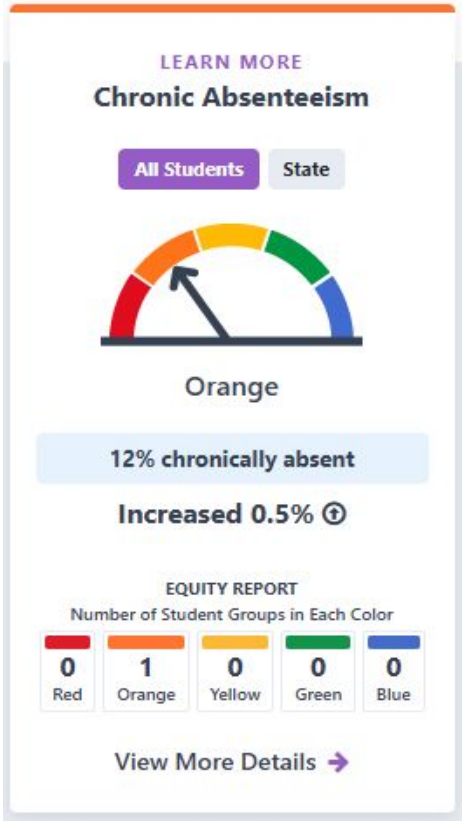
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CAASPP Growth Data
CA Dashboard 2025



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Academic Engagement
CA Dashboard 2025



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Safe Routes to School Partnership

SAFE ROUTES TO SCHOOL
San Mateo County Office of Education

FARALLONE VIEW
ELEMENTARY SCHOOL









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A Glimpse of FV











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Thank you!

QUESTIONS?

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SUPERINTENDENT
Dr. Ramon Miramontes

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

MEMORANDUM

MEETING DATE: February 12, 2026.
TO: Members of the Governing Board
FROM: Israel Castillo, Ed. M., Chief Academic Officer
CATEGORY: Presentation
ITEM TITLE: Immigrant Support Plan Overview Board Presentation

BACKGROUND INFORMATION

Cabrillo Unified School District remains committed to educational equity and the protection of student rights, consistent with Board Policy 0415: Equity and Resolution No. 16-19 in Support of San Mateo County Immigrant Communities. In alignment with these commitments, the district has developed and continues to refine an Immigrant Support Plan to ensure that students and families feel supported, informed, and safe while accessing public education.

The purpose of this informational item is to provide the Governing Board with an overview of Cabrillo Unified School District's Immigrant Support Plan, including district resources, protocols, family supports, and staff guidance designed to ensure safe, equitable, and legally compliant school environments for all students and families.

This plan reflects current legal guidance, best practices, and collaboration with county and community partners and includes the following key elements:

- Student and Family Guide (English and Spanish) outlining rights to public education, enrollment requirements, confidentiality of personal information, and safety guidance.
- School Officials Quick Reference Guide providing clear protocols for responding to immigration enforcement inquiries, verifying credentials, handling documentation requests, and following notification procedures.
- CUSD Family and Immigrant Resources Website serving as a centralized, publicly accessible hub for district guidance and community resources.

FISCAL ANALYSIS

The continued implementation of the Immigration Plan does not have a fiscal impact to the general fund.

RECOMMENDATION

This item is presented for information only.

Prepared by: *Josefina Infanzon*

CUSD

Cabrillo Unified School District

Immigrant Support Plan Overview

February 12, 2026

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CUSD Immigrant Support Plan Team



Israel Castillo
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Drew Gamet
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AGENDA

I. Supportive Goals for CUSD
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
   D. Immigration Enforcement Response Process
IV. New Legislative Updates and State Guidance
V. Questions / Next Steps

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SUPPORTIVE GOALS FOR CUSD

- Maintain safe, inclusive, and non-discriminatory schools for all students, regardless of immigration status.
- Clearly communicate that schools are not immigration enforcement agencies.
- Limit enforcement access to campuses and require valid legal authority for any requests.
- Protect student and family information in compliance with FERPA and California law.
- Implement clear district protocols, including staff training, legal review of requests, and proactive family communication.

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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.”

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REAFFIRMATION OF 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.

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CUSD FAMILY RESOURCES

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

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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

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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

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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

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IMMIGRATION ENFORCEMENT RESPONSE PROCESS

CUSD Immigration Response Team has put together a Checklist to serve as a guide to all Sites when an immigration officer steps into any of our schools. The Checklist is to be kept at the school office at all times and accessible to site administrators and office staff.

IMMIGRATION ENFORCEMENT RESPONSE CHECKLIST

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New Legislation Update

Middle and High School Students –Protests and Walkouts

Middle and high school students have the right to participate in a civic or political event and may have their absence excused, provided they notify the school in advance, in accordance with state law. (CA Ed Code 48205(a)(12)). The notification from either student or parent at the secondary level **must come in advance of an absence or walkout.** One full-day excused absence for participation in a civic or political event is permitted per school year, with additional excused absences at the discretion of a school administrator.

48205(e) For purposes of this section, the following definitions apply:

(1) A “civic or political event” includes, but is not limited to, voting, poll working, strikes, public commenting, candidate speeches, political or civic forums, and town halls.

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New Legislation Update: Effects on school Athletics

Attendance and High School Athletics:

- "Any player who would normally be eligible for participation on the day of a contest is required to attend four periods regardless of class schedule. Medical appointments are not considered excused absences for this purpose unless prior approval (three days) has been granted by A.D.
- Participation in Physical Education Classes- Any student enrolled in PE cannot participate in competitions and/or practices if they fail to participate in their PE class any given day. (No dress cuts, unexcused absences or medical excuses). All students are expected to run and participate completely, regardless if they have a competition that day." - HMB Athletic Policy

From HMBHS Parent/Student Handbook

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NEW STATE "KNOW YOUR RIGHTS" CHECKLIST

[California Attorney General Bonta's Guidance for K-12 Schools]

Includes guidance on:

- *Sharing information:* what you **do not have to provide** to school officials
- *Protecting information:* schools' privacy policies and directory information opt-outs
- *Steps to take* when parents or guardians are detained

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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



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Cabrillo Unified School District

Thank you!

QUESTIONS?

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SUPERINTENDENT
Dr. Ramon Miramontes

GOVERNING BOARD
Mary Beth Alexander
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Breanna Lafontaine

MEMORANDUM

MEETING DATE: February 12, 2026
TO: Members of the Governing Board
FROM: Dr. Ramon Miramontes, Superintendent
CATEGORY: Consent/Action
ITEM TITLE: Approval of Mandated Immigration-Related Governing Board Policy Updates (First and Final Reading)

BACKGROUND INFORMATION

Board Bylaw 9310 requires the Governing Board to maintain policies that reflect current law and support effective district governance.

Recent changes to California law, including amendments to Education Code section 234.7 and the enactment of Assembly Bill 49, require school districts to update local policies related to immigration enforcement activities on school campuses. These statutory changes strengthen protections for students, families, and staff and require local educational agencies to adopt updated policies aligned with revised model language issued by the California Attorney General.

The California School Boards Association (CSBA) released updated sample policies in January 20, 2026 to support districts in meeting these new legal requirements. In addition, the California Department of Education (CDE) has directed districts to submit board-approved, compliant policies through a CDE online portal no later than March 1, 2026.

REPORT/PROPOSAL

Cabrillo Unified School District participates in CSBA's Policy Online and Manual Maintenance Service. Based on CSBA guidance, staff reviewed the mandated policy updates and are bringing forward the following immigration-related policy revisions for Governing Board approval. Because these updates are mandate-driven and required for legal compliance, staff recommend a first and final reading under the Consent/Action agenda.

a. Policy 0450: Comprehensive Safety Plan
b. Policy 1340: Access to District Records
c. Policy 1445: Response to Immigration Enforcement (*New*)
d. Policy 5125: Student Records
e. Policy 5125.1: Release of Directory Information
f. Policy 5145.13: Response to Immigration Enforcement (*Delete*)

FISCAL ANALYSIS

There is no financial impact to the General Fund associated with the approval of these policy updates.

RECOMMENDATION

Approve the mandated immigration-related Governing Board policy updates as presented, in order to meet state compliance requirements and the March 1, 2026, submission deadline established by the California Department of Education.

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

CALIFORNIA DEPARTMENT OF EDUCATION

TONY THURMOND
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

1430 N STREET, SACRAMENTO, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

December 9, 2025

Dear County and District Superintendents and Charter School Administrators:

Updated Guidance Regarding Required Local Policies on Immigration Enforcement at Schoolsites

Assembly Bill (AB) 49, signed by the Governor earlier this year, states that schools may not allow an officer or employee of an agency conducting immigration enforcement to enter a nonpublic area of a schoolsite for any purpose without being presented with a valid judicial warrant, judicial subpoena, or a court order. I co-sponsored AB 49 in response to strong concern about what I have heard from the field about the impacts of immigration enforcement on our students, families, and school communities.

In accordance with AB 49, the California Attorney General has updated and released model policies "limiting assistance with immigration enforcement at public schools, to the fullest extent possible consistent with federal and state law, and ensuring that public schools remain safe and accessible to all California residents, regardless of immigration status." **AB 49 requires all local educational agencies (LEAs) to adopt the model policies or equivalent policies by March 1, 2026.** The model policies and related guidance are available at https://oag.ca.gov/system/files/media/school-guidance-model-k12.pdf.

The California Department of Education (CDE) has created a portal for LEAs to submit copies of updated, board-approved policies implementing AB 49 at https://www3.cde.ca.gov/ImmigrationEnforcementPolicy/iepolicy.aspx?r=lea. **All LEAs are requested to submit their AB 49-compliant policies to the CDE portal on or before March 1, 2026.**

For further information on resources to include immigrant families and their students in California schools, please visit the CDE Including Immigrant Families web page at https://www.cde.ca.gov/ls/pf/if/.

Sincerely,

Tony Thurmond
State Superintendent of Public Instruction

CABRILLO UNIFIED SCHOOL DISTRICT
POLICY GUIDESHEET
February 12, 2026

Note: This guidesheet provides a brief summary of the policy revisions for this update.

Board Policy 0450 - Comprehensive Safety Plan

Policy updated to include in the philosophical statement that, in addition to high expectations for student conduct, there are high expectations for staff conduct. Additionally, policy updated to reflect legislative intent to provide staff training on the comprehensive school safety plan.

Policy reviewed due to **NEW LAW (AB 495, 2025)** which requires districts to update their policies by March 1, 2026. Policy updated in conjunction with the accompanying administrative regulation.

Board Policy 1340 - Access to District Records

Policy reviewed due to **NEW LAW (AB 495, 2025)** which requires districts to update their policies by March 1, 2026. Policy reviewed in conjunction with the accompanying administrative regulation.

Board Policy 1445 - Response to Immigration Enforcement (NEW)

New policy includes a significant amount of material that was formerly in Board Policy/Administrative Regulation 5145.13 - Response to Immigration Enforcement, and addresses a district's response to immigration enforcement including **NEW LAW (AB 495, 2025)** which requires districts to update their policies by March 1, 2026, with language that is equivalent to the model policy language developed by the California Attorney General in, "Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Requests for Access and Information for Immigration Enforcement Purposes." Additionally, new policy includes list of actions that district staff are prohibited from undertaking, unless an exception applies, related to (1) citizenship or immigration status of a student or the student's family members, (2) education records of or any information about a student or a student's family or household, (3) personnel records, personal information, or any other confidential information of an employee, and (4) permission to an officer or employee of an agency conducting immigration enforcement to enter a school bus or other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring. In addition, new policy reiterates the prohibition against obstructing, interfering with, or otherwise impeding an officer or employee of an agency conducting immigration enforcement who nonetheless enters district-provided transportation, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring. New policy also includes that (1) the Superintendent or designee is required to report to the Governing Board any requests by an officer or employee of an agency conducting certain immigration enforcement actions, (2) students may not be denied equal rights and opportunities, or be subjected to unlawful discrimination, harassment, intimidation, or bullying in the district's programs and activities on the basis of the student's or family's immigration status or for the refusal to provide information related to the student's or family's immigration status, (3) resources and data collected by the district are prohibited from being used to compile a list, registry, or database of individuals based on national origin, immigration status, religion, or other category of individual characteristics protected against unlawful discrimination, and (4) the Superintendent or designee is required to provide parents/guardians with specified information and notifications related to immigration status or religious beliefs and their rights related to immigration enforcement. Additionally, new policy provides that complaints alleging discrimination, harassment, intimidation, and bullying based on actual or perceived immigration status be filed in accordance with Board Policy/Administrative Regulation 1312.3 - Uniform Complaint Procedures and that the Superintendent or designee provide to the California Department of Education copies of this policy, any associated administrative regulation, and any other Board policies and administrative regulations required by Education Code 234.7.

Board Policy 5125 - Student Records

Policy reviewed due to **NEW LAW (AB 495, 2025)** which requires districts to update their policies by March 1, 2026. Policy updated to provide that an individual's immigration status may only be disclosed in accordance with Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement, with applicable material from this policy moved to/already contained within Board Policy/Administrative Regulation 1445.

Board Policy 5125.1 - Release of Directory Information

Policy updated to include that a student's directory information may only be included in the minutes of the Governing Board's meeting in accordance with Board Bylaw 9324 - Minutes and Recordings. Additionally, policy updated to delete options regarding access to directory information to employers, colleges, and military recruiters and instead provide that colleges and prospective employers, including military recruiters, have access to a student's name, address, email address, and telephone number, unless the student's parent/guardian, or the student, if the student is 18 years of age or older, has specified that the information not be released.

Policy reviewed due to **NEW LAW (AB 495, 2025)** which requires districts to update their policies by March 1, 2026, with language that is equivalent to the model policy language developed by the California Attorney General in, "Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Requests for Access and Information for Immigration Enforcement Purposes."

Board Policy 5145.13 - Response to Immigration Enforcement (DELETE)

Policy deleted, as being too narrowly focused on students given **NEW LAW (AB 495, 2025)** which expands requirement to develop policies in response to immigration enforce to encompass protections for staff, with significant amount of material added to new Board Policy 1445 - Response to Immigration Enforcement.

Policy 0450: Comprehensive Safety Plan **Status:** DRAFT

Original Adopted Date: 12/11/2008 **| Last Revised Date:** 06/13/2024 **| Last Reviewed Date:** TBD ***CSBA:*** 06/2025 & 01/2026

The Governing Board recognizes that students and staff have the right to a safe and secure campus where they are free from physical and psychological harm. The Board is fully committed to maximizing school safety and to creating a positive learning environment that includes strategies for violence prevention and high expectations for ***staff and*** student conduct, responsible behavior, and respect for others.

The school site council at each ~~district~~ school ***within the district*** shall develop a comprehensive school safety plan ***(CSSP)*** relevant to the needs and resources of that particular school. New school campuses shall develop a ~~comprehensive school safety plan~~ ***CSSP*** within one year of initiating operations. (Education Code 32281, 32286)

The ~~comprehensive school safety plan~~ ***CSSP*** shall take into account the school's staffing, available resources, and building design, as well as other factors unique to the ***school*** site.

The ~~comprehensive safety plan~~ ***CSSP***(s) shall be reviewed and updated by March 1 of each year and forwarded to the Board for approval. (Education Code 32286, 32288)

The Board shall review the comprehensive safety plan(s) in order to ensure compliance with state law, Board policy, and administrative regulation and shall approve the plan(s) at a regularly scheduled meeting.

As necessary, the Superintendent or designee shall provide training on the CSSP to all school staff.

By October 15 of each year, the Superintendent or designee shall notify the California Department of Education (CDE) of any schools that have not complied with the requirements of Education Code 32281. (Education Code 32288)

Tactical Response Plan

Notwithstanding the process described above, any portion of a ~~comprehensive school safety plan~~ ***CSSP*** that addresses tactical responses to criminal incidents that may result in death or serious bodily injury at the school site, including steps to safeguard students and staff, secure affected school premises, and apprehend criminal perpetrator(s), shall be developed by the Superintendent or designee in accordance with Education Code 32281. In developing such strategies, the Superintendent or designee shall consult with law enforcement officials and with representative(s) of employee bargaining unit(s), if they choose to participate.

When reviewing the tactical response plan, the Board may meet in closed session to confer with law enforcement officials and approve the tactical response plan, provided that any vote to approve the tactical response plan is announced in open session following the closed session. (Education Code 32281)

Safety Plan(s) Access and Reporting

The Superintendent or designee shall ensure that an updated file containing all safety-related plans and materials is readily available for public inspection. (Education Code 32282)

However, those portions of the ~~comprehensive school safety plan~~ ***CSSP*** that include tactical responses to criminal incidents need not be publicly disclosed.

The Superintendent or designee shall share the ~~comprehensive school safety plans~~ ***CSSPs*** and any updates to the

plans with local law enforcement, the local fire department, and other first responder entities. (Education Code 32281)

~~The~~ ***Additionally, the*** Superintendent or designee shall ~~also~~ provide data to CDE pertaining to lockdown or multi-option response drills conducted at district schools in accordance with Education Code 32289.5. (Education Code 32289.5)

Policy 1340: Access To District Records

Status: DRAFT

Original Adopted Date: 02/12/2019 **| Last Revised Date:** 04/24/2025 **| Last Reviewed Date:** TBD

The Governing Board recognizes the right of members of the public to have access to public records of the district. The district shall provide any ~~person~~ ***member of the public*** reasonable access to the public records of the ~~schools and~~ district during normal business hours and within the requirements of law. Public access shall not be given to records ~~listed as~~ ***that are*** exempt from public disclosure ~~in~~ ***pursuant to*** the California Public Records Act ~~and~~ ***or*** other state or federal law.

In response to a public records request, the Superintendent or designee shall make reasonable efforts to locate the requested records, including, but not limited to, any electronic communication substantively related to the records, such as email, text messages, instant messages, and other electronic communications, regardless of whether they are transmitted through a district-provided device or account or through an employee's or Board member's personal device or account.

The district may charge for copies of public records or other materials requested by individuals or groups, in accordance with law and as specified in the accompanying administrative regulation.

In order to help maintain the security of district records, members of the public granted access shall examine records in the presence of a district staff member.

Policy 1445: Response To Immigration Enforcement

Status: NEW DRAFT

Original Adopted Date: TBD | **Last Revised Date:** TBD | **Last Reviewed Date:** TBD

The Governing Board is committed to the success of all students and to providing a safe and welcoming place for students, their families, and staff irrespective of their citizenship or immigration status.

Unless required by state or federal law, required to administer a state or federally supported educational program, or presented with a valid judicial subpoena, judicial warrant, or court order, district staff shall not do any of the following:

1. ***Solicit or collect information or documents regarding the citizenship or immigration status of a student or the student's family members (Education Code 234.7)***

2. ***Seek or require information or documents, to the exclusion of other permissible information or documents, regarding the citizenship or immigration status of a student or the student's family members (Education Code 234.7)***

3. ***To the extent practicable, disclose or provide in writing, verbally, or in any other manner to an officer or employee of an agency conducting immigration enforcement:***

    a. ***The education records of or any information about a student or a student's family or household such as personal information as defined in Civil Code 1798.3, information about a student's home, or information about a student's travel schedule without parent/guardian written consent (Education Code 234.7)***

    b. ***The personnel records of any district employee, personal information of any district employee as defined in Civil Code 1798.3, or any other confidential employee information (Education Code 234.7; Government Code 7285.2)***

4. ***Grant permission to an officer or employee of an agency conducting immigration enforcement to enter a school bus, any other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring (Education Code 234.7; Government Code 7285.1)***

However, district staff shall not obstruct, interfere with, or otherwise impede an officer or employee of an agency conducting immigration enforcement who nonetheless enters district-provided transportation, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring.

The Superintendent or designee shall report to the Board in a timely manner any requests by an officer or employee of an agency conducting immigration enforcement for any of the following: (Education Code 234.7)

1. ***Education records of or any information about a student or a student's family or household***

2. ***Personnel records of any district employee, personal information of any district employee as defined in Civil Code 1798.3, or any other confidential employee information***

3. ***Permission to enter a school bus, any other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring***

Such reports shall be provided in a manner that ensures the confidentiality and privacy of any potentially identifying information. (Education Code 234.7)

In accordance with law, Board Policy 0410 - Nondiscrimination in District Programs and Activities, and Board Policy 5145.3 - Nondiscrimination/Harassment, no student shall be denied equal rights and opportunities, nor be subjected to unlawful discrimination, harassment, intimidation, or bullying in the district's programs and activities on the basis of the student's or family's immigration status or for the refusal to provide information related to the student's or family's

immigration status. (Education Code 200, 220, 234.1)

Resources and data collected by the district shall not be used, directly or by others, to compile a list, registry, or database of individuals based on national origin, immigration status, religion, or other category of individual characteristics protected against unlawful discrimination. (Government Code 8310.3)

The Superintendent or designee shall provide parents/guardians with information and notifications as specified in Education Code 234.7, including information regarding their children's right to a free public education regardless of immigration status or religious beliefs and their rights related to immigration enforcement.

The Superintendent or designee shall develop procedures for, and may provide training to staff on, interactions with an officer or employee of an agency conducting immigration enforcement, including a request for any of the following:

1. *Education records of or any information about a student or a student's family or household*

2. *Personnel records of any district employee, personal information of any district employee as defined in Civil Code 1798.3, or any other confidential employee information*

3. *Permission to enter a school bus, any other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring*

Complaints alleging discrimination, harassment, intimidation, and bullying based on actual or perceived immigration status shall be filed in accordance with Board Policy/Administrative Regulation 1312.3 - Uniform Complaint Procedures.

The Superintendent or designee shall provide to the California Department of Education, upon request and in the manner requested, copies of this policy, any associated administrative regulation, and any other Board policies and administrative regulations required by Education Code 234.7.

Policy 5125: Student Records

Status: DRAFT

Original Adopted Date: 06/25/2009 **| Last Revised Date:** 04/24/2025 **| Last Reviewed Date:** TBD

The Governing Board recognizes the importance of keeping accurate, comprehensive student records as required by law. The Superintendent or designee shall establish administrative regulations governing the identification, collection, retention, disclosure, and security of student records. These regulations shall ensure the rights of authorized persons to have timely access to student records while maintaining the confidentiality of student records in accordance with state and federal law.

The Superintendent or designee shall designate a certificated employee to serve as custodian of records with responsibility for student records at the district level. At each school, the principal or a certificated employee shall be designated as custodian of records for students enrolled at that school. The custodian of records shall be responsible for implementing Board policy and administrative regulation regarding student records. (5 CCR 431)

If student records containing covered information which is not subject to the California Consumer Privacy Act are under the control of the operator of a website, online service or application, or mobile application, and the student's parent/guardian or the student, if 18 years of age or older, requests deletion of such records, the Superintendent or designee shall provide documentation to the operator that the student has not been enrolled in the district for at least 60 days. (Business and Professions Code 22584)

All appropriate personnel shall receive training regarding district policies and procedures for gathering and handling sensitive student information, including which information should not be solicited.

The district shall not collect or solicit social security numbers or the last four digits of social security numbers of students or their parents/guardians, unless otherwise required to do so by state or federal law. (Education Code 49076.7)

~~No information or documents regarding the citizenship or immigration status of students or their family members shall be collected, except as required by state or federal law or as required to administer a state or federally supported educational program. In accordance with Board Policy 5145.13 - Response to Immigrant Enforcement, the Superintendent or designee shall not disclose student records to a person, agency, or organization for immigration enforcement purposes without parental consent, a court order, or a judicial subpoena/warrant. If a district employee receives such a request, the employee shall respond in accordance with Board Policy 5145.13 - Response to Immigrant Enforcement. The Superintendent shall report the request to the Board in a timely manner that ensures the confidentiality and privacy of any potentially identifying information. (Education Code 234.7)~~

The immigration or citizenship status of a student or a student's family member may only be collected and disclosed in accordance with Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement.

The district or any district employee shall not compile a list, registry, or database based on students' national origin, ethnicity, or religious belief, practice, or affiliation, or disclose student information to federal government authorities for the purpose of compiling such a list, registry, or database for purposes of immigration enforcement. This prohibition does not apply to information that is aggregated and is not personally identifiable. (Government Code 8310.3)

The Superintendent or designee shall develop protocols to comply with a court's restraining order that prohibits a party from accessing specified records and information pertaining to a student. (Family Code 6323.5)

Student Records from Social Media

The Superintendent or designee may gather and maintain information from the social media of any district student, provided that the district first notifies students and parents/guardians about the proposed program, offers an opportunity for public comment at a regularly scheduled Board meeting, and gathers only information that directly pertains to school safety or student safety. (Education Code 49073.6)

Retention, Disclosure, and Security of Student Records

The Superintendent or designee shall ensure the confidentiality of student records as required by law and shall establish processes and procedures to safeguard data against damage, loss, or theft, including damage, loss, or theft, which may be caused by the use of technology, including artificial intelligence and breaches to the district's digital infrastructure, in the retention or disclosure of student records. ~~Additionally, in accordance with Board Policy 5145.13 - Response to Immigration Enforcement, all district staff shall not disclose information that may indicate a student's or family's citizenship or immigration status if the disclosure is not authorized by law.~~

The Superintendent or designee shall ensure that employees receive information and training about cybersecurity, including ways to protect student records from breaches to the district's digital infrastructure.

If the district experiences a cyberattack that impacts more than 500 students or personnel, the Superintendent or designee shall report the cyberattack to the California Cybersecurity Integration Center. (Education Code 35266)

The Superintendent or designee may enter into a contract with a third party for the digital storage, management, and retrieval of student records and/or to authorize a third party provider of digital software to access, store, and use student records, provided that the contract meets the requirements of Education Code 49073.1 and other applicable state and federal laws.

Policy 5125.1: Release Of Directory Information

Status: DRAFT

Original Adopted Date: 12/11/2008 **| Last Revised Date:** TBD **| Last Reviewed Date:** TBD

The Governing Board recognizes the importance of maintaining the confidentiality of directory information and therefore authorizes the release of such information ~~only,~~ ***including to news media or nonprofit organizations,*** in accordance with law, Board policy, and administrative regulation.

~~The Superintendent or designee may release student directory information to representatives of the news media or nonprofit organizations in accordance with Board policy and administrative regulation.~~

The Superintendent or designee may limit or deny the release of specific categories of directory information to any public or private nonprofit organization based on ~~his/her~~ ***a*** determination of the best interests of district students. (Education Code 49073)

A student's directory information shall only be included in the minutes of the Board's meeting in accordance with Board Bylaw 9324 – Minutes and Recordings.

Colleges and prospective employers, including military recruiters, shall have access to ~~directory information. Military recruiters shall have access to~~ a student's name, address, ***email address***, and telephone number, unless the ***student's*** parent/guardian ***or the student, if the student is 18 years of age or older,*** has ~~specified~~ ***requested*** that ~~the~~ ***such*** information not be released ~~in accordance with law and administrative regulation~~. (***10 USC 503,*** 20 USC 7908~~; 10 USC 503; Education Code 49603~~)

Under no circumstances shall directory information be disclosed to a private profit-making entity, except for representatives of the news media and ***employees, including*** prospective employers, in accordance with ***law,*** Board policy***, and administrative regulation***. Private schools and colleges may be given the names and addresses of 12th-grade students and students who are no longer enrolled provided that they use this information only for purposes directly related to the institution's academic or professional goals. (Education Code 49073)

Policy 5145.13: Response To Immigration Enforcement

Status: DELETE

Original Adopted Date: 06/21/2028 | **Last Revised Date:** 04/24/2025 | **Last Reviewed Date:** TBD

~~The Governing Board is committed to the success of all students and believes that every school site should be a safe and welcoming place for all students and their families irrespective of their citizenship or immigration status.~~

~~District staff shall not solicit or collect information or documents, and shall not seek or require information or documents to the exclusion of other permissible information or documents, regarding the citizenship or immigration status of a student or the student's family members. (Education Code 234.7)~~

~~District staff shall not provide assistance with immigration enforcement at district schools, except as may be required by state and federal law.~~

~~In accordance with law, Board Policy 0410 - Nondiscrimination in District Programs and Activities, and Board Policy 5145.3 - Nondiscrimination/Harassment, no student shall be denied equal rights and opportunities, nor be subjected to unlawful discrimination, harassment, intimidation, or bullying in the district's programs and activities on the basis of the student's or family's immigration status or for the refusal to provide information related to the student's or family's immigration status. (Education Code 200, 220, 234.1)~~

~~Resources and data collected by the district shall not be used, directly or by others, to compile a list, registry, or database of individuals based on national origin, immigration status, religion, or other category of individual characteristics protected against unlawful discrimination. (Government Code 8310.3)~~

~~The Superintendent or designee shall notify parents/guardians regarding their children's right to a free public education regardless of immigration status or religious beliefs and their rights related to immigration enforcement. (Education Code 234.7)~~

~~The Superintendent or designee shall develop procedures for addressing any immigration-related requests by a law enforcement officer for access to district records, school sites, or students.~~

~~The Superintendent or designee may provide training to staff regarding immigration issues, including information on responding to a request from a law enforcement officer to visit a school site or to have access to a student.~~

~~The Superintendent or designee shall report to the Board in a timely manner any requests for information or access to a school site by a law enforcement officer for the purpose of enforcing the immigration laws. Such notification shall be provided in a manner that ensures the confidentiality and privacy of any potentially identifying information. (Education Code 234.7)~~

CABRILLO UNIFIED SCHOOL DISTRICT

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

SUPERINTENDENT
Dr. Ramon Miramontes

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

MEMORANDUM

MEETING DATE: February 12, 2026
TO: Members of the Governing Board
FROM: Israel Castillo, M. Ed., Chief Academic Officer
CATEGORY: Presentation
ITEM TITLE: Dual Immersion Program Master Plan

BACKGROUND INFORMATION

Cabrillo Unified School District is dedicated to cultivating bilingual, biliterate, and culturally competent students. The Educational Services Department oversees and works directly with site and district leadership to support the implementation of instructional programs, interventions, and assessments for the Dual Immersion Program at Hatch and Cunha Intermediate Schools and keeping up with their grade level peers with rigorous academic content. This includes the creation and monitoring of curricular pathways and continuums to support ELs throughout the various stages of their English language proficiency development: Newcomer, continuing English Learner, and identifying Long Term English Learners and reclassified ELs (RFEPs) in need of instructional interventions. This year, we teamed up with CABE (California Bilingual Education) to write a Dual Immersion Master Plan.

The Dual Immersion Master Plan is a result of collaboration with Dual Immersion teachers and administrators in collaboration with CABE leadership with the commitment to meeting and exceeding the needs of all our students, primarily our community's English Learner (EL) students and families. This plan works to not just ensure compliance but to provide all of our students with a world class education. The CUSD's Dual Immersion Master Plan uses Governing Board goals, CUSD district priorities, and the Local Control Accountability Plan (LCAP) as underpinnings for our work with ELs.

The Dual Immersion Master Plan mission is to provide a rigorous academic and solid social emotional foundation built on developing academic English, valuing diversity of students, honoring language and culture, and encouraging multilingualism and multiculturalism.

This presentation will showcase our mission and vision for the Dual Immersion program with California Framework & EL Roadmap Alignment and its benefits following core principles aligned with CUSD LCAP goals.

FISCAL ANALYSIS

The adoption of this new Dual Immersion Plan with curriculum aligned to California standards and district-adopted curriculum and Instruction assigned by the content area to ensure meaningful language use will require the investment in language allocation by content (TK - 5th).

Language Allocation by Grade Level

- **TK:** Bilingual (Focus on Oral Language Development in primary language and exposure to secondary language)
- **Kindergarten:** 60% Spanish / 40% English
- **1st Grade:** 60% Spanish / 40% English
- **2nd Grade:** 60% Spanish / 40% English
- **3rd Grade:** 50% Spanish / 50% English

- **4th Grade:** 50% Spanish / 50% English
- **5th Grade:** 50% Spanish / 50% English
- **5th Grade:** 50% Spanish / 50% English

Curriculum purchases are paid by Lottery funds.

RECOMMENDATION

This item is presented for information only.

Prepared by: *Josefina Infanzon*

CUSD

Cabrillo Unified School District

Dual Language Immersion Master Plan

Israel Castillo, Ed. M., Chief Academic Officer
Deanna Tower, Educational Services Coordinator

Governing Board Meeting
February 12, 2026

A place where all children dream and achieve.

Mission Statement

Cabrillo Unified School District (CUSD) is dedicated to cultivating bilingual, biliterate, and culturally competent students. The Dual Language Immersion (DLI) Program empowers learners to think critically, communicate effectively in English and Spanish, and contribute positively to their local and global communities through a high-quality, standards-aligned instructional model.



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Vision Statement

The CUSD Dual Language Immersion Program envisions students who:

- Achieve academic excellence in both English and Spanish
- Become self-confident, adaptable, and independent learners
- Develop pride and confidence in their bilingualism and bicultural identity
- Engage with and respect diverse cultures and perspectives
- Become lifelong learners who apply bilingual skills to real-world contexts
- Pursue and earn the **California Seal of Biliteracy**



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California Framework & EL Roadmap Alignment

- **ELA/ELD Framework:** Language development as an integral part of rigorous academic learning

- **EL Roadmap Principle 1:** Assets-oriented and needs-responsive schools



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What Is a Dual Language Immersion Program?

- Dual Language Immersion Programs provide students with the opportunity to maintain and strengthen their primary language while acquiring a second target language. The CUSD DLI, also known as the Spanish Immersion Program serves bilingual, native Spanish, and native English speakers learning academic content together in both languages.
- Students serve as language models and leaders for one another, fostering bilingualism, biliteracy, and biculturalism. The long-term goal is for all students to graduate elementary school proficient in both languages and academically prepared for continued success.

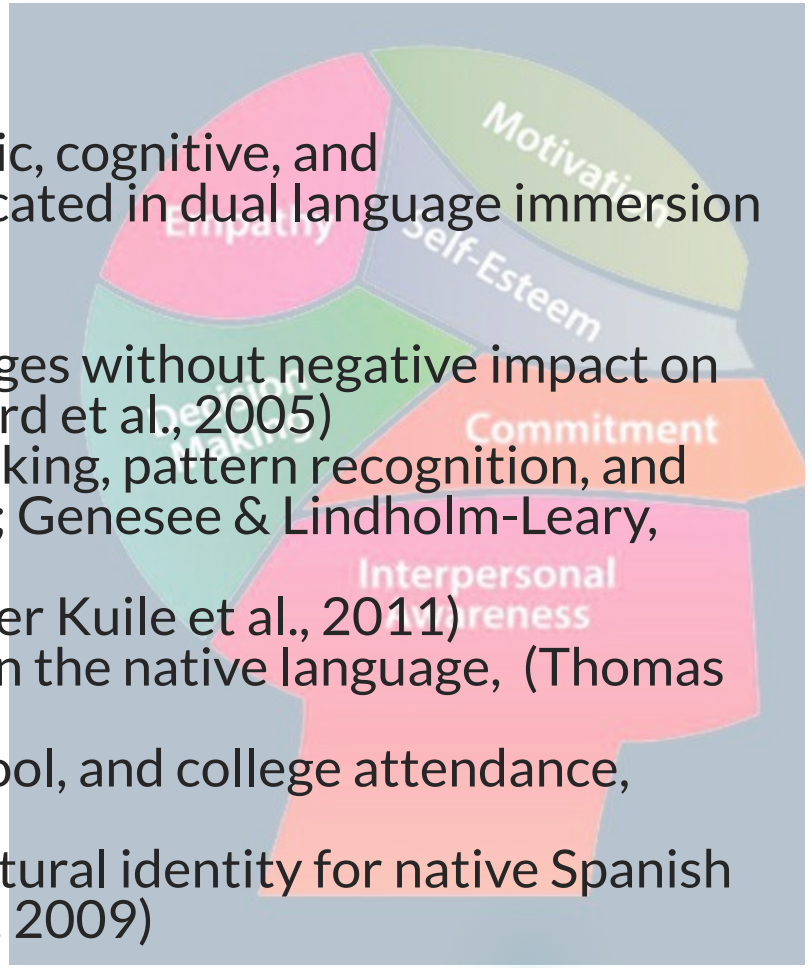
BRIDGE TO Biliteracy

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Benefits of Dual Language Immersion

Research demonstrates numerous academic, cognitive, and social-emotional benefits for students educated in dual language immersion settings:

- High levels of proficiency in two languages without negative impact on primary language development, (Howard et al., 2005)
- Stronger performance in divergent thinking, pattern recognition, and problem solving, (Bialystok et al., 2005; Genesee & Lindholm-Leary, 2010)
- Advanced metalinguistic awareness, (Ter Kuile et al., 2011)
- Improved comprehension and literacy in the native language, (Thomas & Collier, 2002)
- Higher self-concept, persistence in school, and college attendance, (Thomas & Collier, 2002)
- Continued connection to family and cultural identity for native Spanish speakers, (Hernandez; Lindholm-Leary, 2009)

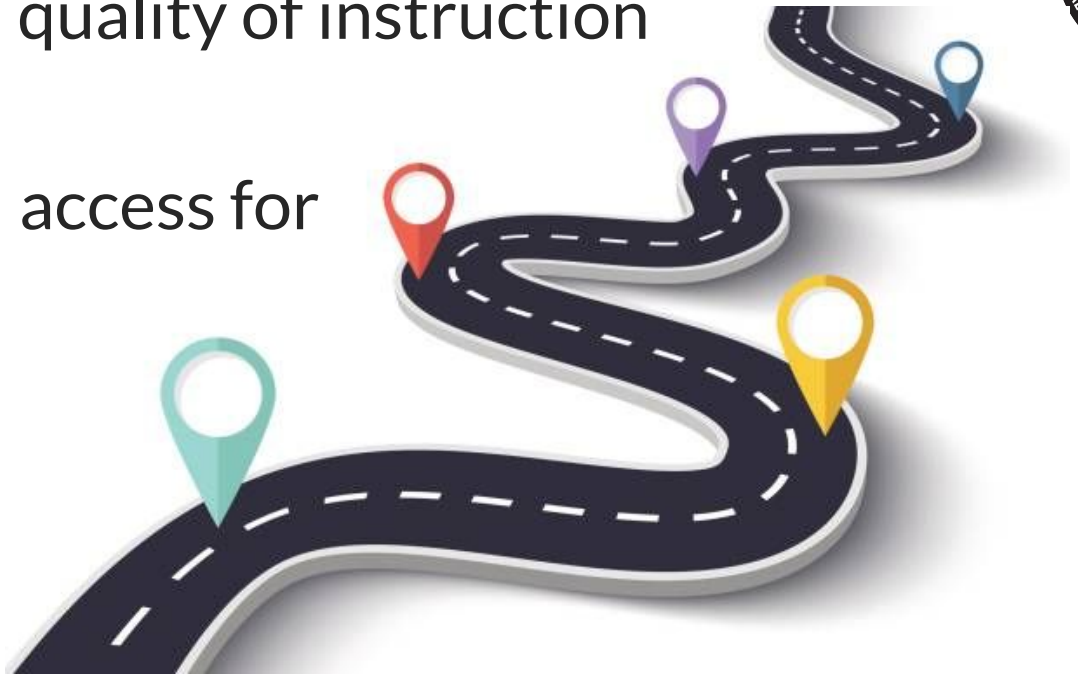


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EL Roadmap Alignment

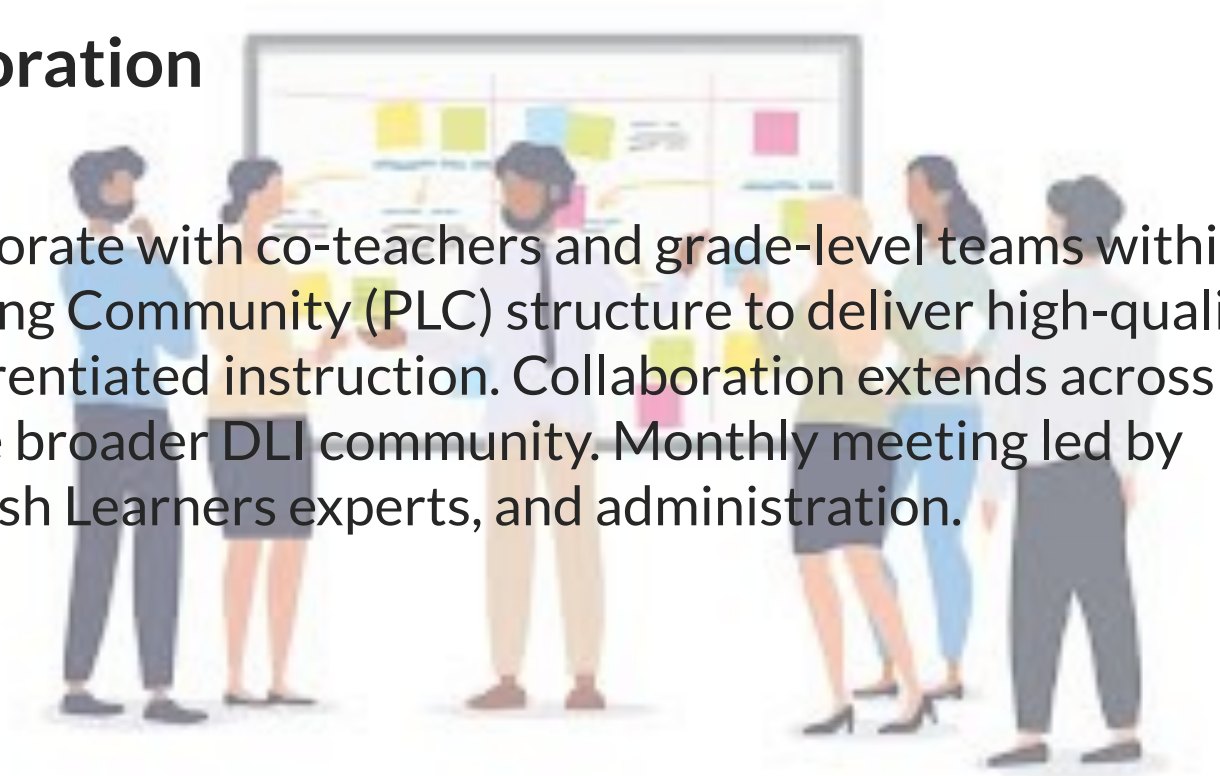
- **Principle 2:** Intellectual quality of instruction
- **Principle 3:** Meaningful access for all students



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Program Core Guiding Principles

a. Team Collaboration



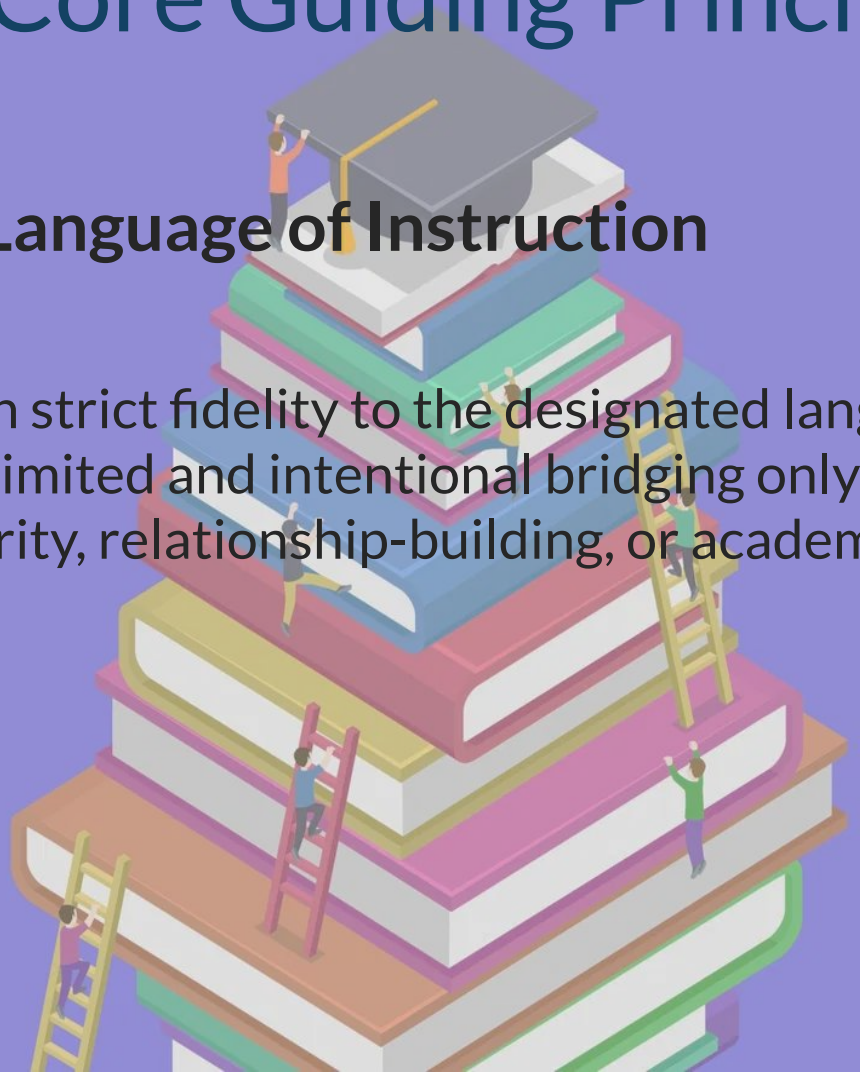
DLI teachers collaborate with co-teachers and grade-level teams within a Professional Learning Community (PLC) structure to deliver high-quality, engaging, and differentiated instruction. Collaboration extends across school sites and the broader DLI community. Monthly meeting led by lead teachers, English Learners experts, and administration.

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Program Core Guiding Principles

b. Fidelity to Language of Instruction

Teachers maintain strict fidelity to the designated language of instruction, with limited and intentional bridging only when necessary to ensure safety, clarity, relationship-building, or academic scaffolding.



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Program Core Guiding Principles

c. High Expectations

All students are held to high academic and linguistic expectations. Teachers support students in meeting or exceeding grade-level standards in both languages



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Program Core Guiding Principles

d. Authentic Language Opportunities

Students engage in frequent, meaningful academic and social interactions in both languages with focus on speaking and listening. Classrooms are safe environments where students are encouraged to take linguistic risks



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Program Core Guiding Principles

e. Designated ELD and SLD

Multilingual learners receive protected Designated English Language Development (ELD) daily.

Spanish Language Development (SLD) is provided to support Spanish literacy growth.

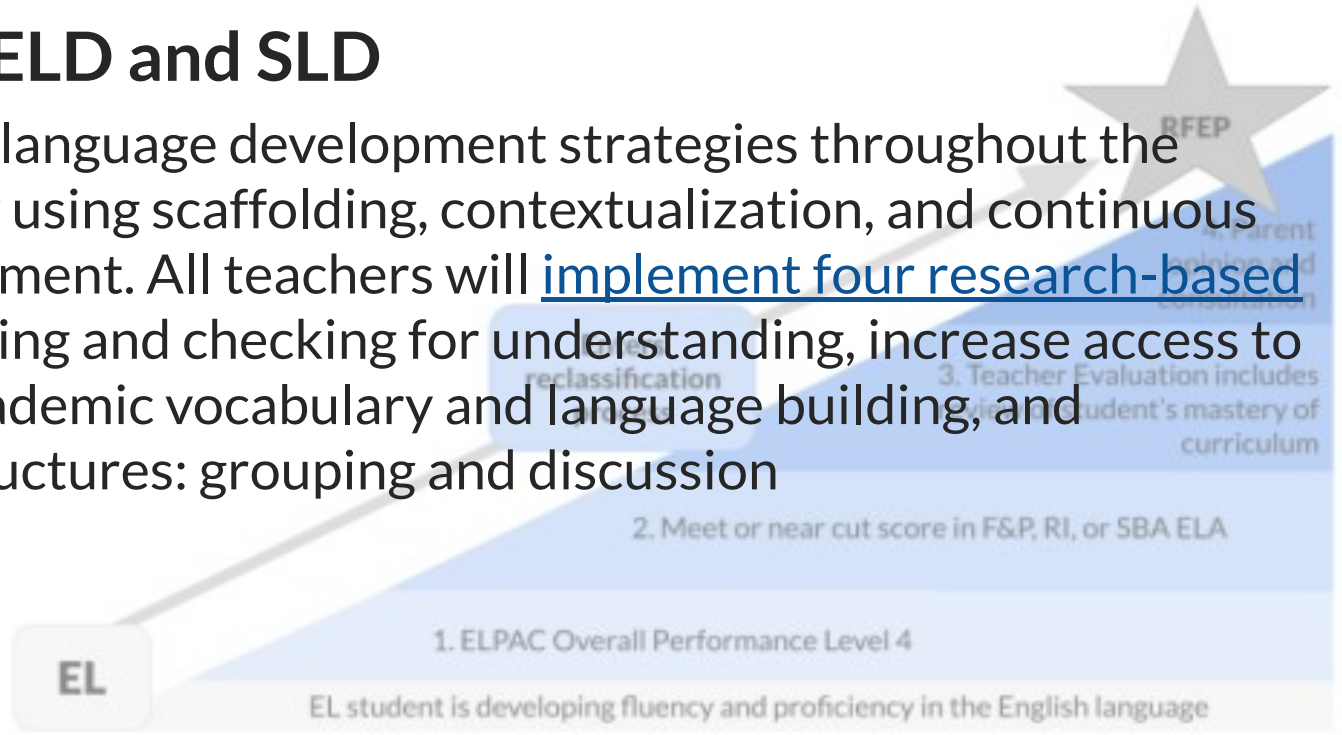


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Program Core Guiding Principles

f. Integrated ELD and SLD

Teachers embed language development strategies throughout the instructional day using scaffolding, contextualization, and continuous formative assessment. All teachers will implement four research-based strategies:chunking and checking for understanding, increase access to core content, academic vocabulary and language building, and collaborative structures: grouping and discussion



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Program Core Guiding Principles



g. Professional Development

Teachers participate in ongoing local, state, and national professional development aligned to:

- Dual language pedagogy
- CA ELA/ELD Framework
- Culturally and linguistically responsive teaching

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Program Overview and Instructional Model

The CUSD Dual Language Immersion Program is a Two-Way Immersion model integrating native English and native Spanish speakers. The program promotes:

- Bilingualism and biliteracy
- Academic achievement in both languages
- Cross-cultural understanding



Framework Alignment

- California ELA/ELD, Math, Science (NGSS), and History–Social Science Frameworks
- EL Roadmap Principle 4: System Conditions That Support Effectiveness

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Language Allocation Model

CUSD utilizes a gradual immersion model, beginning with a strong foundation in Spanish and progressing toward balanced bilingual instruction.

- TK: Bilingual (Focus on Oral Language Development in primary language and exposure to secondary language)
- Kindergarten: 60% Spanish / 40% English
- 1st Grade: 60% Spanish / 40% English
- 2nd Grade: 60% Spanish / 40% English
- 3rd Grade: 50% Spanish / 50% English
- 4th Grade: 50% Spanish / 50% English
- 5th Grade: 50% Spanish / 50% English

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Language Allocation by Content (TK–5)

Instruction is intentionally assigned by the content area to ensure meaningful language use. Materials are aligned to California standards and district-adopted curriculum, including:

Grade	English	Spanish
Kinder	Math, English Language Development, English Language Enrichment	Spanish Language Arts, Science & Social Studies, and Physical Education
1st	Math, English Language Development, English Language Enrichment	Spanish Language Arts, Science & Social Studies, and Physical Education
2nd	Math, English Language Development, English Language Enrichment	Spanish Language Arts, Science & Social Studies, and Physical Education
3rd	Math, English Language Development, English Language Arts	Spanish Language Enrichment, Science & Social Studies, and Physical Education
4th	Math,English Language Development, English Language Arts	Spanish Language Enrichment, Science & Social Studies, and Physical Education
5th	Math,English Language Development, English Language Arts	Spanish Language Enrichment, Science & Social Studies, and Physical Education

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Language Allocation by Content (TK–5)

Content Area	Core Curriculum	Supplemental Curriculum
Spanish Language Arts	Benchmark Adelante, Heggerty	
English Language Arts	Benchmark, Fundations, Heggerty	Mystery Writing
Mathematics	*CUSD math adoption committee to make a recommendation for new math curriculum	
Science	FOSS	Mystery Science
Social Studies	Scholastic, Savvas	Studies Weekly
English Language Development (ELD)	CA ELA/ELD Framework (Designated & Integrated) Benchmark, Fundations, Heggerty	

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Curriculum and Assessments

Instructional materials align with:

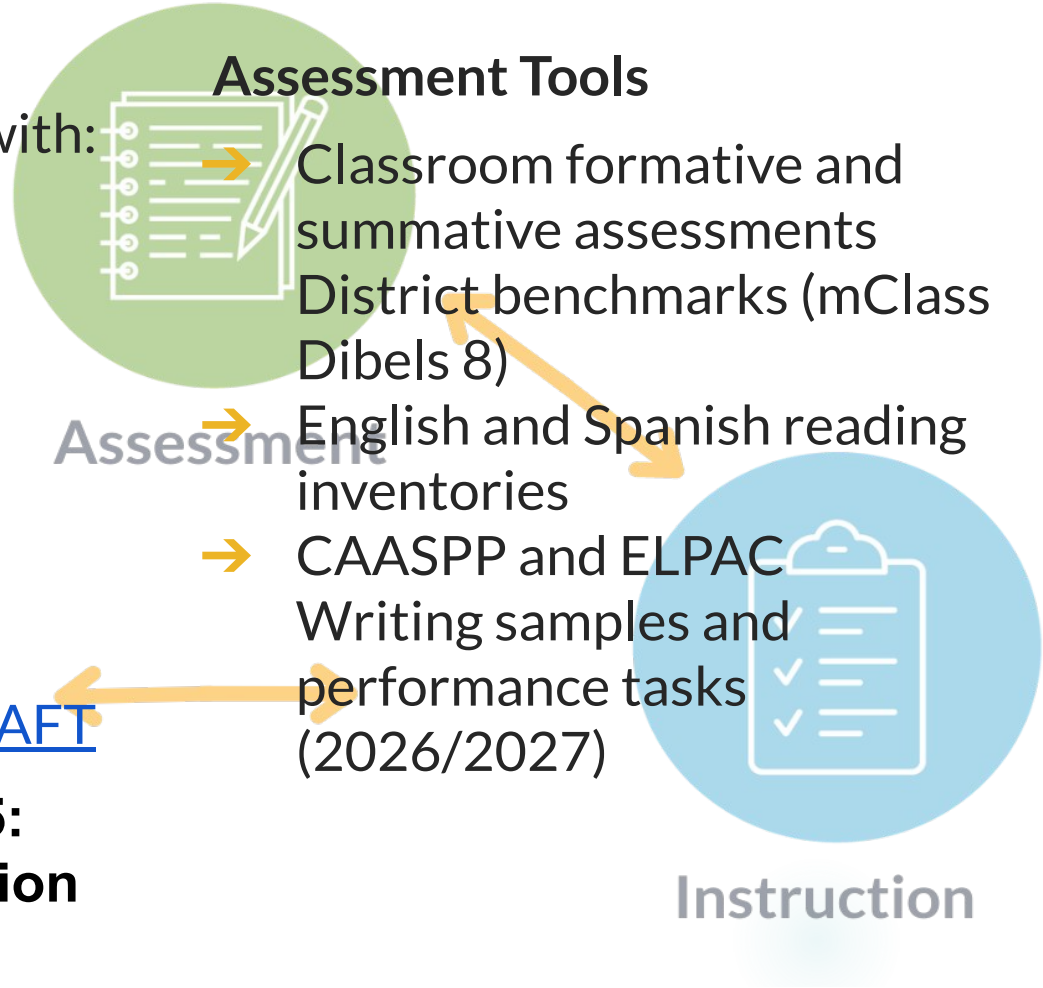
- California Common Core Standards
- California ELD Standards
- State-adopted curriculum frameworks

[2025-2026 Elementary Assessment Calendar DRAFT]

EL Roadmap Principle 5: Alignment and Articulation

Assessment Tools

- Classroom formative and summative assessments
- District benchmarks (mClass Dibels 8)
- English and Spanish reading inventories
- CAASPP and ELPAC Writing samples and performance tasks (2026/2027)



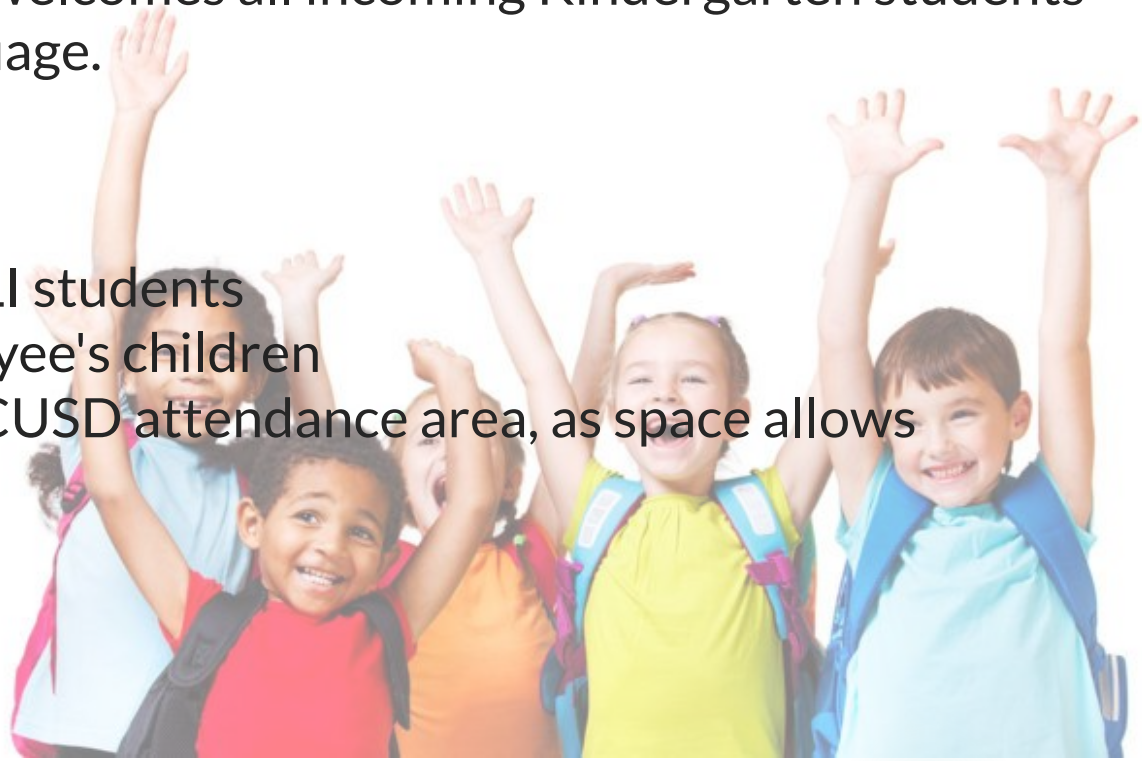
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Program Enrollment

The CUSD DLI Program welcomes all incoming Kindergarten students regardless of home language.

Prioritization

- Siblings of current DLI students
- School district employee's children
- Students residing in CUSD attendance area, as space allows



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Program Pathway

Families commit to participation from Kindergarten through 5th grade.

Secondary Continuation

- Cunha Intermediate School (Middle School Students will receive dual language instruction in their social studies classes 2026-27) 6th Grade
  - 7th & 8th (Spanish 7/Spanish 8)
- Half Moon Bay High School (Spanish for Spanish Speakers Classes

Students are supported yearly with CUSD certification ribbon acknowledging their efforts toward earning the California Seal of Biliteracy upon graduation.

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Family Involvement and Commitment

Family engagement is essential to student success

Family Participation Opportunities

- DLI information sessions
- Classroom and school volunteering
- Supporting bilingual reading at home
- Participation in SIPA or site-based committees



[Parent Compact Agreement]

Families commit to:

- Consistent attendance and punctuality
- Encouraging perseverance in both languages
- Open communication with teachers
- Participation in program-related engagement opportunities

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Acknowledgements

We extend our sincere appreciation to the following individuals for their leadership, commitment, and collaborative efforts in strengthening and revitalizing Cabrillo Unified School District's Dual Language Immersion Program. Through their thoughtful planning, expertise, and sustained dedication, they have played a critical role in enhancing program quality and supporting bilingualism, biliteracy, and student success across the district.



Jeffrey Clinton
Hatch Principal

Brittany Hooker
Cunha Assistant Principal

Ramon Miramontes
Superintendent

Rosalva Segura
Hatch Administrator

Deanna Tower
Educational Services Coordinator

Dianna Garcia
3rd Grade DI Teacher

Israel Castillo
Chief Academic Officer

Brenda De Jesus
K DI Teacher

Jesus Ogarrio Silva
4th Grade DI Teacher

Catrine Brown
SIPA Representative

Nathalie Longree
CABE Consultant

Kendra Holland
SIPA Representative

Cristian Aguilar
HMBHS Assistant Principal

Mayte Flores
Parent

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Cabrillo Unified School District

Thank you!

QUESTIONS?

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CABRILLO UNIFIED SCHOOL DISTRICT

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SUPERINTENDENT
Dr. Ramon Miramontes

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

MEMORANDUM

MEETING DATE: February 12, 2026
TO: Members of the Governing Board
FROM: Israel Castillo, Ed. M., Chief Business Officer
CATEGORY: Presentation
ITEM TITLE: 2025-26 LCAP Mid-Year Monitoring Report and Key Performance Indicator Update

BACKGROUND INFORMATION

Annually, the California Department of Education (CDE) publishes data through the California School Dashboard, which provides a comprehensive picture of district and school performance beyond state assessment results alone. This report shares Dashboard data with the Board of Education, staff, and the community to support transparency and informed decision-making focused on improving outcomes for all students. The goals and improvement efforts described herein are grounded in the District's Local Control and Accountability Plan (LCAP), Schoolwide Plans for Student Achievement, and professional learning activities implemented throughout the school year.

The purpose of this report is to highlight Cabrillo Unified School District's identified problems of practice, including areas of flat or stagnant performance over time. Through careful analysis of student outcome data, the District is able to identify targeted areas for improvement and make strategic adjustments to the LCAP, school site plans, and professional learning priorities in order to strengthen implementation of evidence-based practices districtwide.

As part of the annual California School Dashboard release, the CDE identifies school districts eligible for Differentiated Assistance (DA). For the 2025–26 school year, the California Department of Education has determined that Cabrillo Unified School District meets the eligibility criteria for Differentiated Assistance based on the 2025 Dashboard results. District DA determinations were based on one or more of the following criteria:

- Student group performance in two or more Local Control Funding Formula (LCFF) state priority areas;
- Performance on local indicators in two or more priority areas;
- A combination of student group performance in one state priority area and local indicator performance in a different priority area; or
- Failure to submit CALPADS data in accordance with Education Code §52071(a)(2).

Cabrillo Unified School District met the eligibility criteria in the following student groups and priority areas:

- English Learners:
  Priority 4 (Pupil Achievement) - Red performance in English Language Arts and Mathematics;
  Priority 8 (Outcomes in a Broad Course of Study) - Red performance in College/Career Readiness.

- Long-Term English Learners:
  Priority 4 (Pupil Achievement) - Orange performance in English Learner Progress;
  Priority 5 (Pupil Engagement) - Red performance in Chronic Absenteeism;
  Priority 8 (Outcomes in a Broad Course of Study) - Red performance in College/Career Readiness.

- Socioeconomically Disadvantaged Students:

Priority 4 (Pupil Achievement) - Red performance in English Language Arts and Mathematics;
Priority 5 (Pupil Engagement) - Red performance in Chronic Absenteeism.

- Students with Disabilities:
  Priority 4 (Pupil Achievement) - Red performance in English Language Arts and Orange performance in Mathematics
  Priority 8 (Outcomes in a Broad Course of Study) - Red performance in College/Career Readiness.

Through the District's ongoing Multi-Tiered Systems of Support (MTSS) work, this report outlines key actions implemented during the 2025–26 school year and the guiding principles informing future improvement efforts. The District will continue to work collaboratively across departments to ensure instructional coherence, alignment to district goals, and strategic allocation of resources to support student success.

Specifically, the District's improvement efforts are centered on aligning Strategic Plan priorities within the LCAP; strengthening core instruction and targeted academic interventions; expanding data-driven cycles of inquiry; increasing staffing capacity to support English Learners and intervention services; addressing chronic absenteeism; and providing sustained professional learning to support high-quality curriculum implementation and improved student outcomes across all student groups.

FISCAL ANALYSIS

There is no financial impact associated with the presentation of this item but to inform how the LCAP Action Allocations are being spent.

RECOMMENDATION

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

Prepared by: *Josefina Infanzon*

CUSD

Cabrillo Unified School District

2025-26 LCAP Mid - Year Monitoring Report

Israel Castillo, Ed. M., Chief Academic Officer

Governing Board Meeting

February 12, 2026

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AGENDA

We will be reviewing our growth towards:

- Goal 1
  - College and Career Awareness, Readiness and Attainment
  - Early Literacy: Expansion of Literacy efforts TK- 5th
  - Culturally Responsive Classrooms
- Goal 2
  - Increase English Language Development Supports (PK-8th grade)
  - Fair Practices For All Students
  - Safe School Environment
  - Reducing Chronic Absenteeism
- Goal 3
  - Layers of Support
  - Social Emotional Support
  - Family Engagement Support
- Goal 4
  - Environmental Sustainability
  - Fiscal Sustainability
  - Employee Sustainability

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Informing

The LCAP Mid-Year report allows to:

1. Monitor progress towards LCAP Goals
2. Identify strengths, gaps, and equity trends
3. Monitor expenditures
4. Inform adjustments for 2025-26 Planning

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What is the LCAP?

The LCAP is a three-year plan that **describes the goals, actions, services, and expenditures** to support positive student outcomes that address state and local priorities.



This is the section of the LCAP where we will be focusing our attention during this presentation

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CUSD LCAP Goals focus on Improving Student Outcomes_2025 Dashboard Data

ELL Performance



Orange

English Learners

Long-Term English Learners

Priority 4 - Pupil Achievement

ELA Performance



Red

English Learners

Hispanic

Socioeconomically Disadvantaged

Students with Disabilities

Priority 4 - Pupil Achievement

Math Performance



Red

English Learners

Hispanic

Socioeconomically Disadvantaged

Priority 4 - Pupil Achievement

Chronic Absenteeism



Red

Long-Term English Learners

Socioeconomically Disadvantaged

Priority 5 - Pupil Engagement

College & Career Indicator



Red

English Learners

Long-Term English Learners

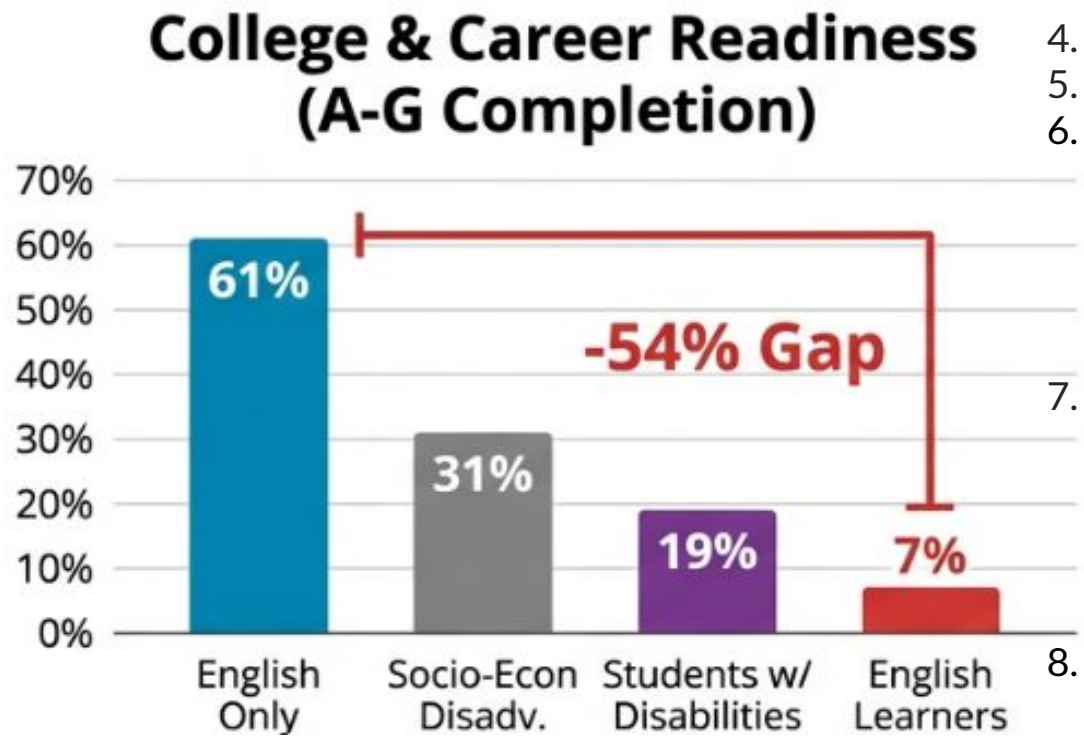
Students with Disabilities

Priority 8 - Outcomes in Broad Course of Study

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Goal 1

College & Career Readiness



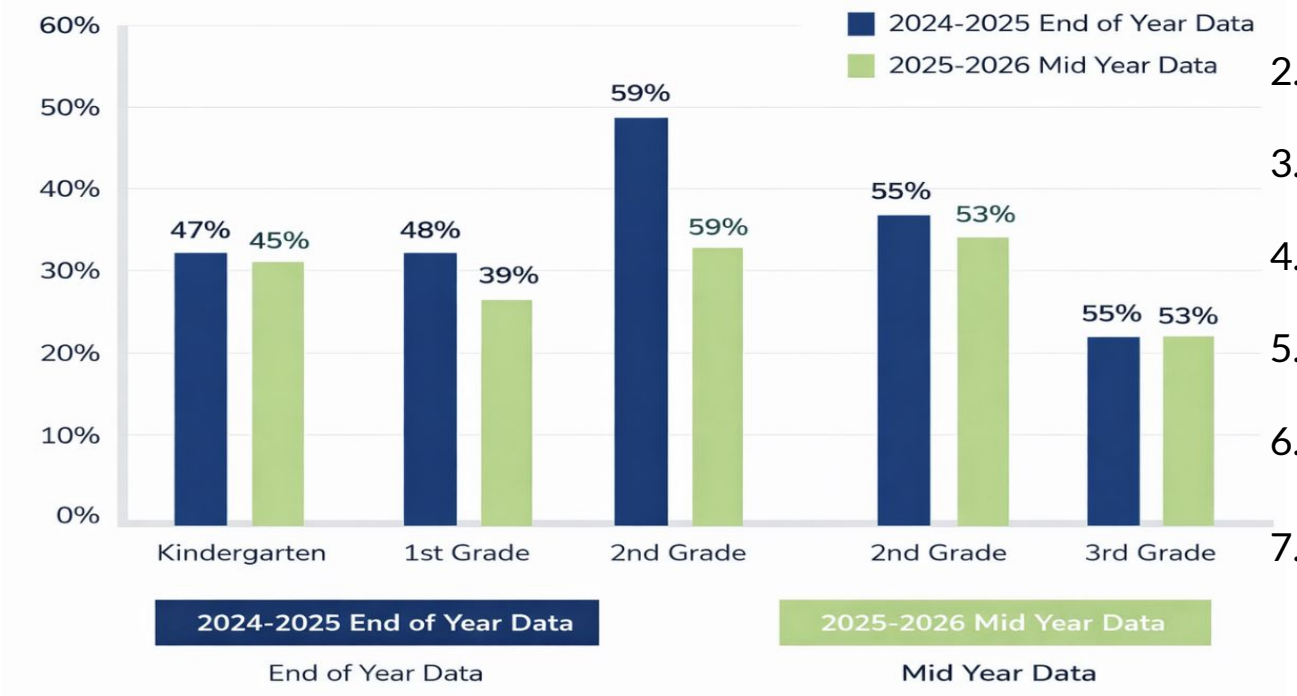
What are we doing to achieve the goal?

1. PD on Mathematical Framework
2. We had an 11 % increase in AP class offerings
3. Focus on Tier 1 through our Multi-Tiered Systems of Support
4. Expansion of Early Education
5. Adding more CTE aligned courses
6. AI Professional Development: Secondary teachers at Cunha and HMBHS are participating in workshops to "demystify" AI, focusing on personalizing student learning and reducing administrative burdens .
7. Advanced Placement (AP) Success: Half Moon Bay High School was recognized at the Bronze level on the 2024–2025 AP School Honor Roll for broadening participation and college readiness.
8. Enforcing structured procedures to clean up Student informational systems that feeds computer system of the State of California Department of Education. (CALPADS)

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Goal 1

Early Literacy



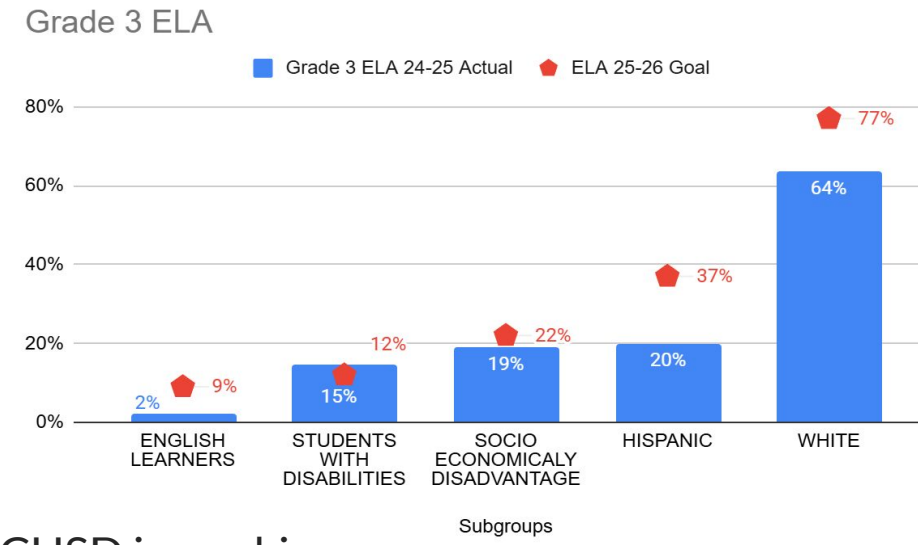
How are we doing here?

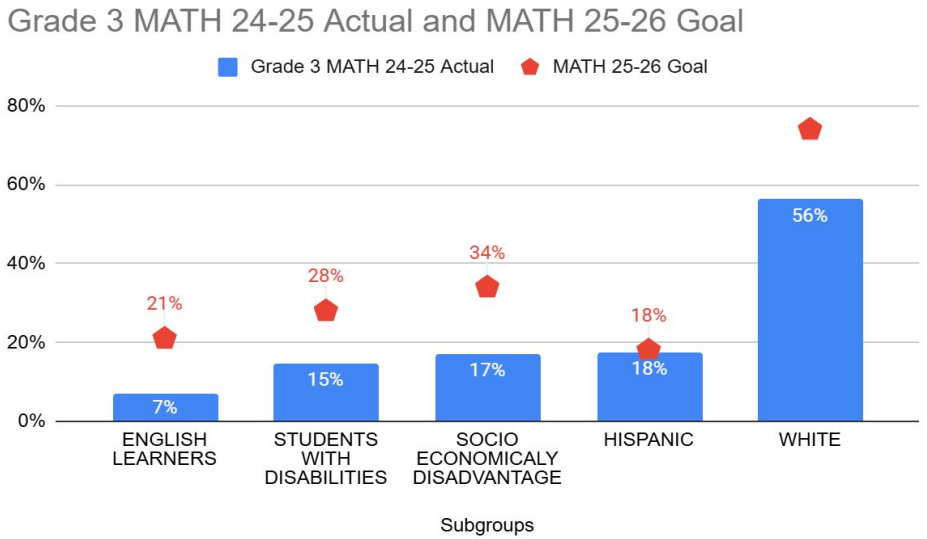
1. All teachers trained in the Science of Reading instructional approach
2. Focus on evidence-based literacy practices districtwide
3. Development of literacy blocks district wide
4. Ongoing follow-up coaching and curriculum alignment support
5. New teacher training (BTSA Support)
6. Early Literacy Collaboration: Engagement Meetings.
7. IXL (online learning platform for ELA & math)

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Goal 1

Early Literacy





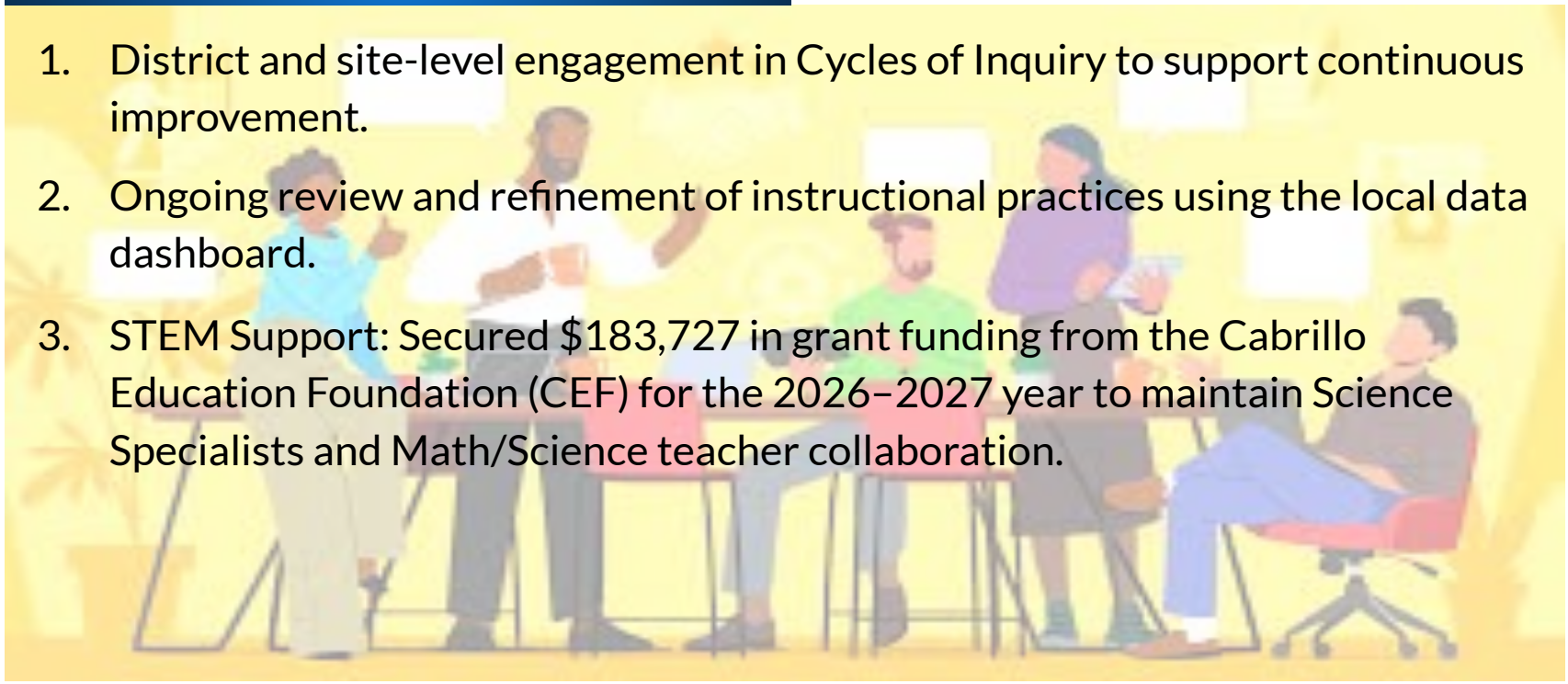
CUSD is working on:

1. CORE curriculum-focused professional development to support fidelity of implementation following adoption.
2. Math Instructional Material Adoption: The district is engaged in a rigorous, evidence-based review for a 2026–2027 implementation. The committee has narrowed options to four publishers (Kiddom, Innovamat, Amplify, and Imagine Learning) and is preparing to pilot two programs between February and May 2026 .
3. Structured Literacy Transition: Literacy leads are collaborating with elementary principals to transition to "Structured Literacy," including a central plan to phase out "Independent Reading Levels" in favor of grade-level standards reporting .

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Goal 1

Culturally Responsive Classrooms

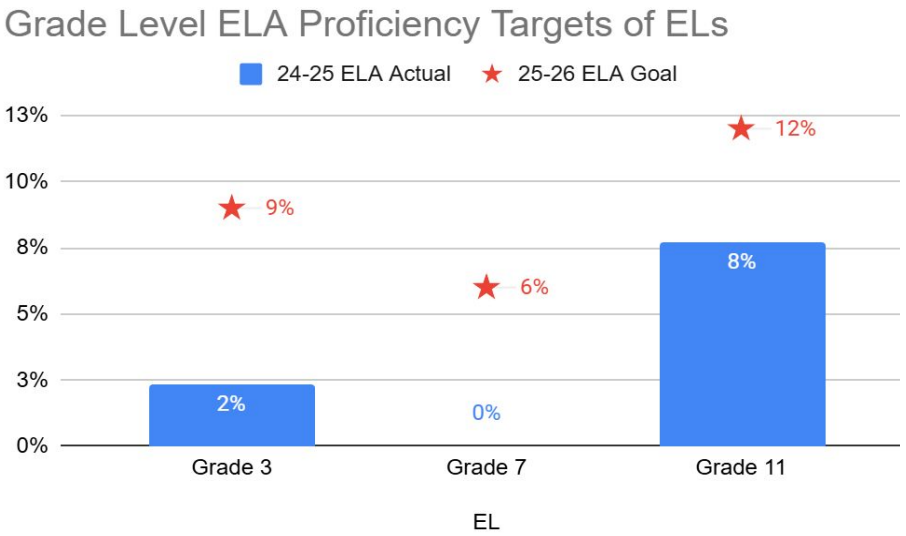


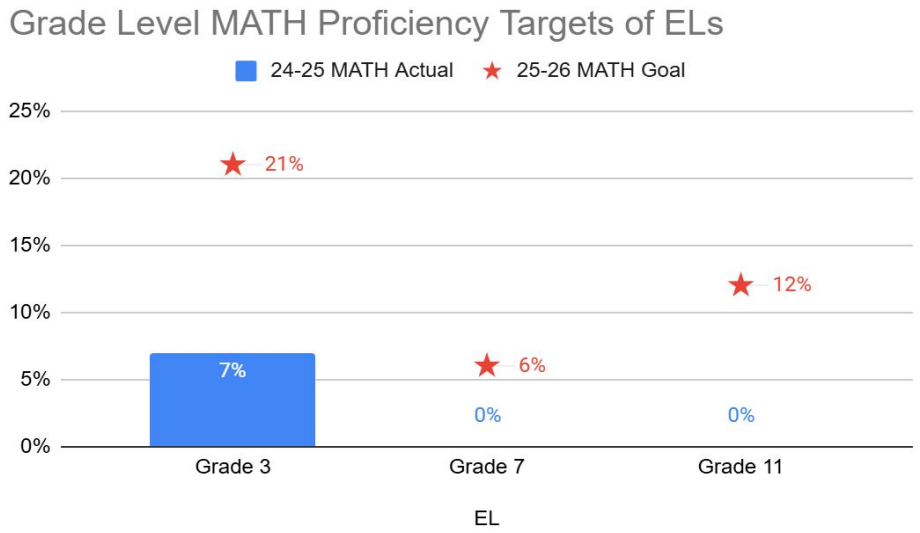
1. District and site-level engagement in Cycles of Inquiry to support continuous improvement.
2. Ongoing review and refinement of instructional practices using the local data dashboard.
3. STEM Support: Secured $183,727 in grant funding from the Cabrillo Education Foundation (CEF) for the 2026–2027 year to maintain Science Specialists and Math/Science teacher collaboration.

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Goal 2

Increase English Language Development Supports (PK-8th grade)



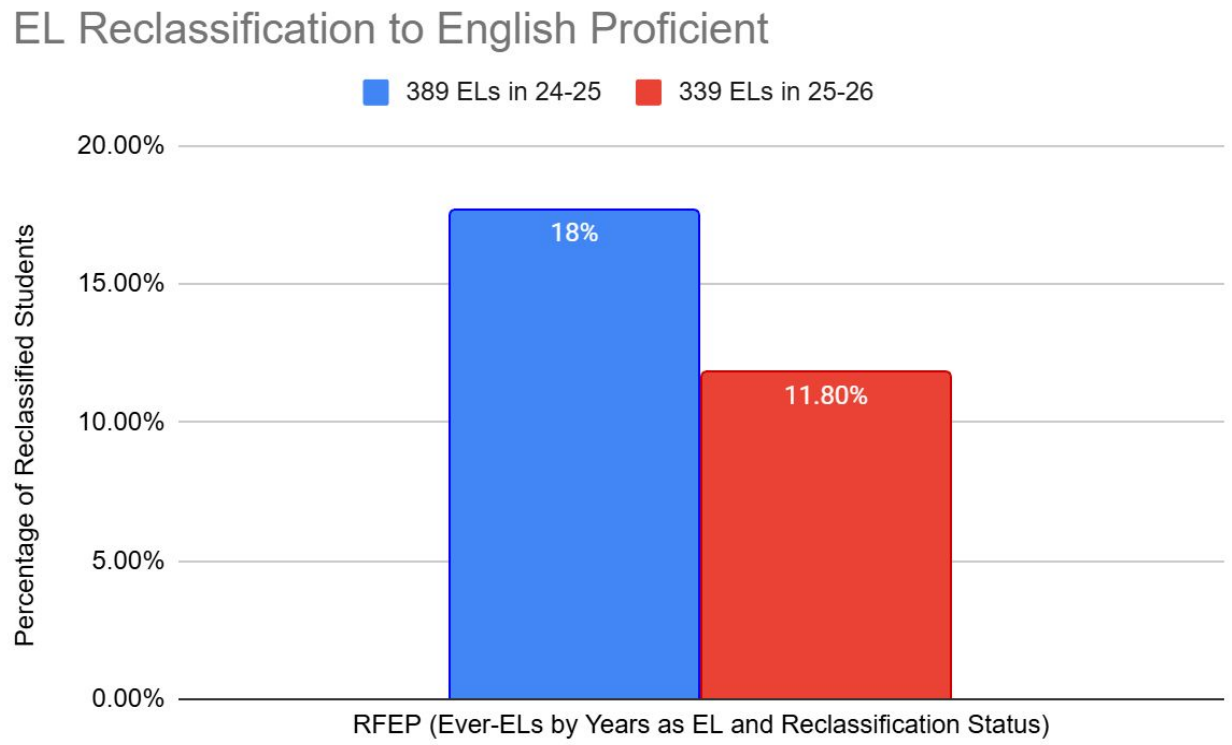


- Targeted ELA, ELD, and Math interventions prioritized for:
  - English Learners
  - Socio-Economically Disadvantaged students
  - Hispanic/Latino/Latinx students
  - Students with Disabilities
- Increased ELD staffing for 2024–25 from 0.6 FTE to 1.0 FTE to strengthen designated and integrated ELD services.

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Goal 2

Increase English Language Development Supports (PK-8th grade)



How are we doing here?

1. Intentional prioritization of areas of growth based on disaggregated student data.
2. For the 2025-26 school year 40 students have been RFEP. Please note that students taking the ELPAC Summative this Spring might get to Proficiency Level by the end of the school year. Last year we reclassified 68 students.

Source: CALPADS

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Goal 2

Fair Practices for ALL Students

	Math Proficiency	ELA Proficiency	A-G Completion
English Learners	0%	0-8%	7%
Students w/ Disabilities	4-15%	4-15%	19%
Hispanic	18%	20-22%	49% ☆ Bright Spot
Socio-Econ Disadvantaged	12-17%	17-19%	31%

Critical Need | Urgent Need | Significant Need | Goal Met / Bright Spot | Moderate Need/Baseline

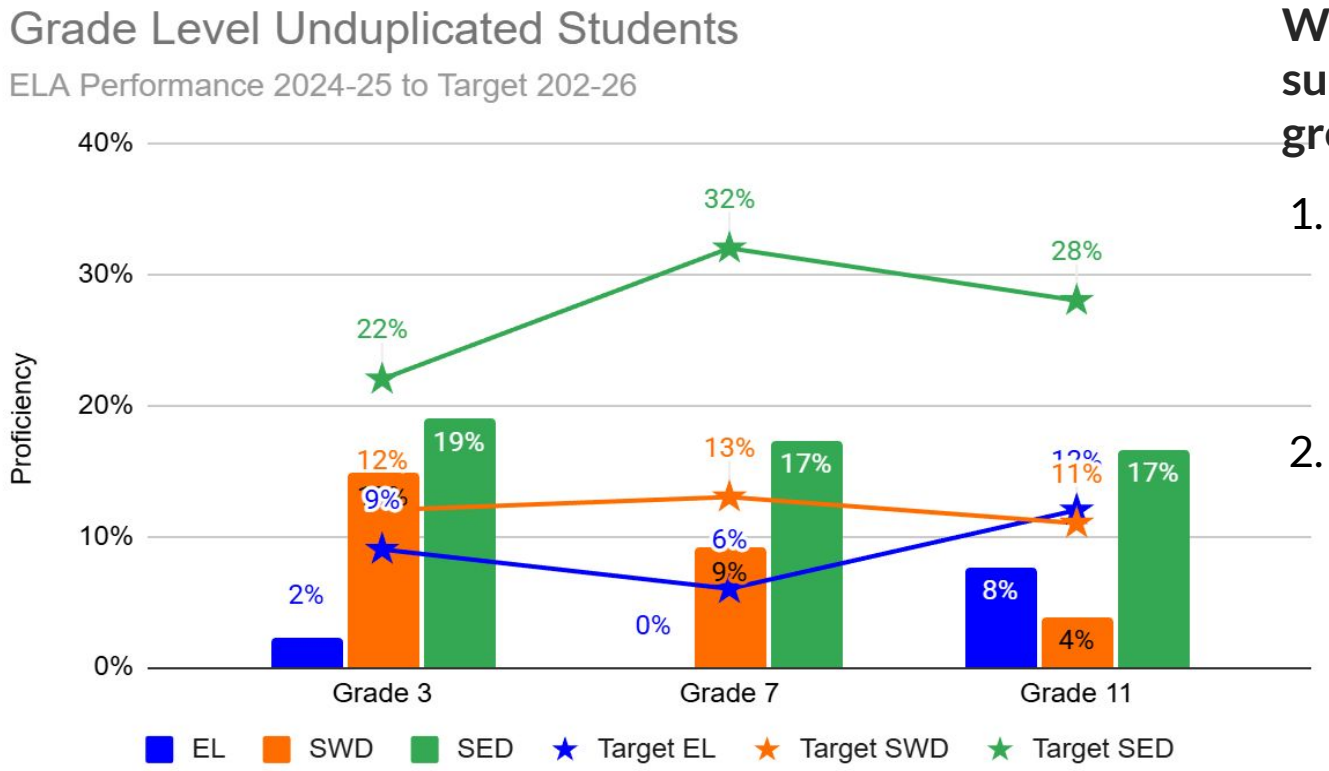
How are we doing here?

1. Ongoing analysis of subgroup performance using the Local Dashboard and site-level data.
2. Differentiated Assistance (DA): Based on 2025 Dashboard data, the district is receiving
3. Year 1 DA support to address performance gaps for English Learners, Socioeconomically Disadvantaged students, and Students with Disabilities.

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Goal 2

Fair Practices for ALL Students



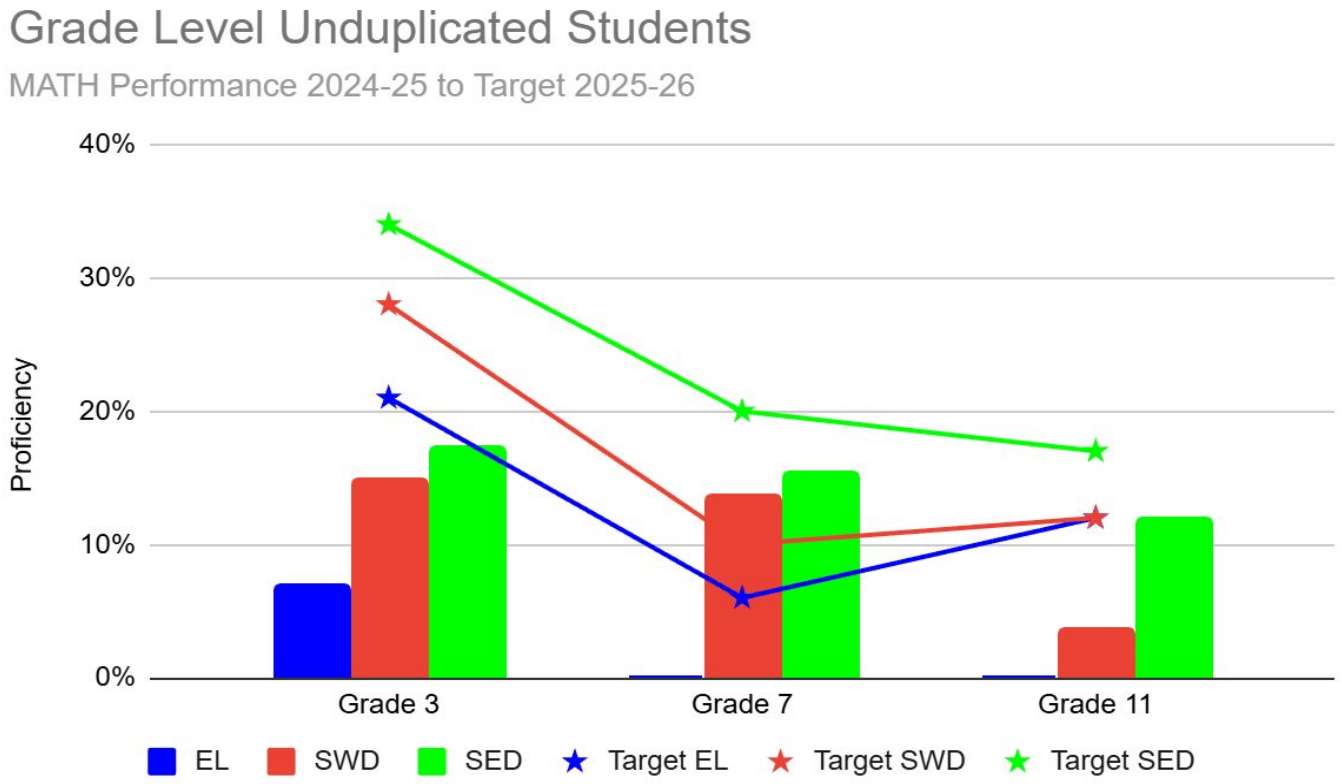
What are we doing to support these student groups?

1. Review and redefinition of intervention programs to ensure equity-driven access and effectiveness.
2. Continued alignment of Strategic Plan equity goals within LCAP actions and services.

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Goal 2

Fair Practices for ALL Students



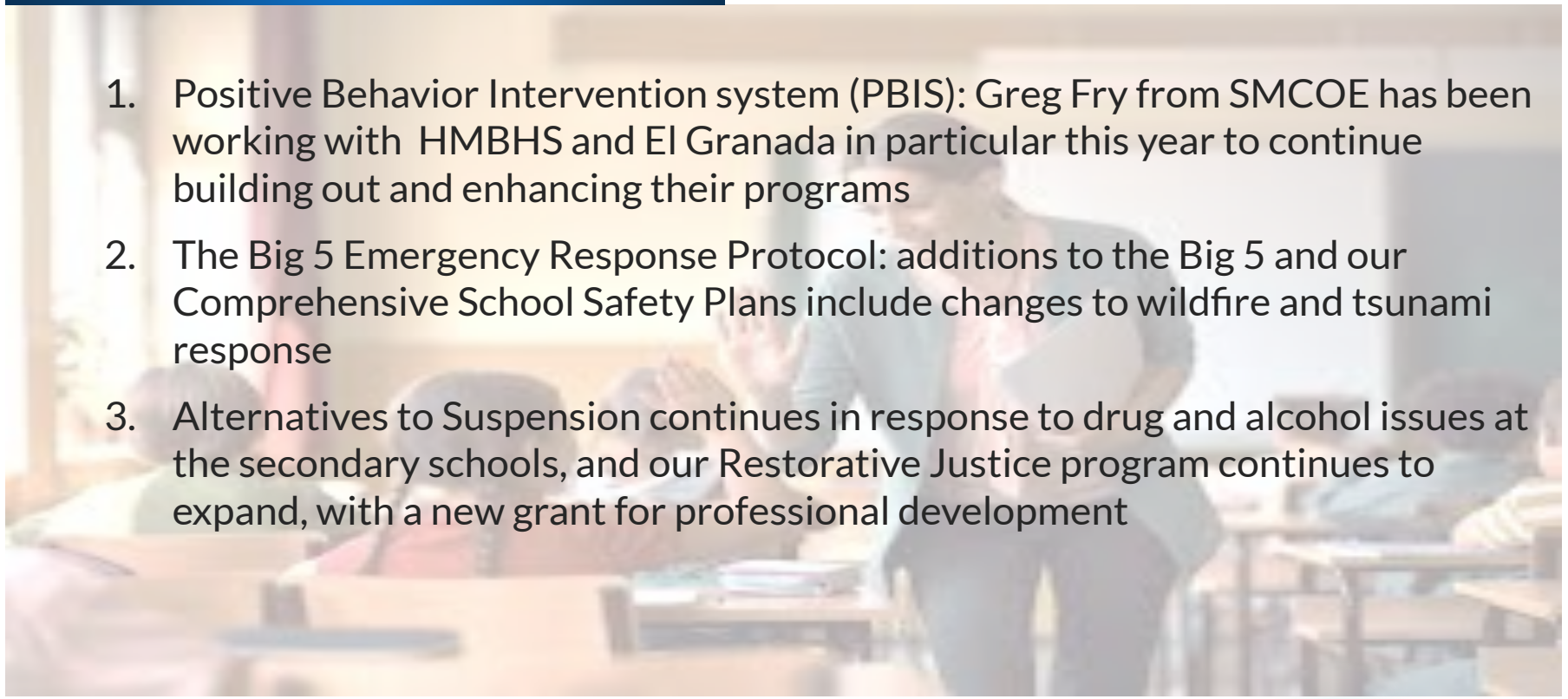
What are we doing to support these student groups?

1. Literacy TOSA
2. Reading Intervention
3. ELD TOSAs
4. MTSS
5. Adoption of new Math Curriculum for Elementary Schools
6. Literacy Block

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Goal 2

Safe School Environment



1. Positive Behavior Intervention system (PBIS): Greg Fry from SMCOE has been working with HMBHS and El Granada in particular this year to continue building out and enhancing their programs
2. The Big 5 Emergency Response Protocol: additions to the Big 5 and our Comprehensive School Safety Plans include changes to wildfire and tsunami response
3. Alternatives to Suspension continues in response to drug and alcohol issues at the secondary schools, and our Restorative Justice program continues to expand, with a new grant for professional development

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Goal 3

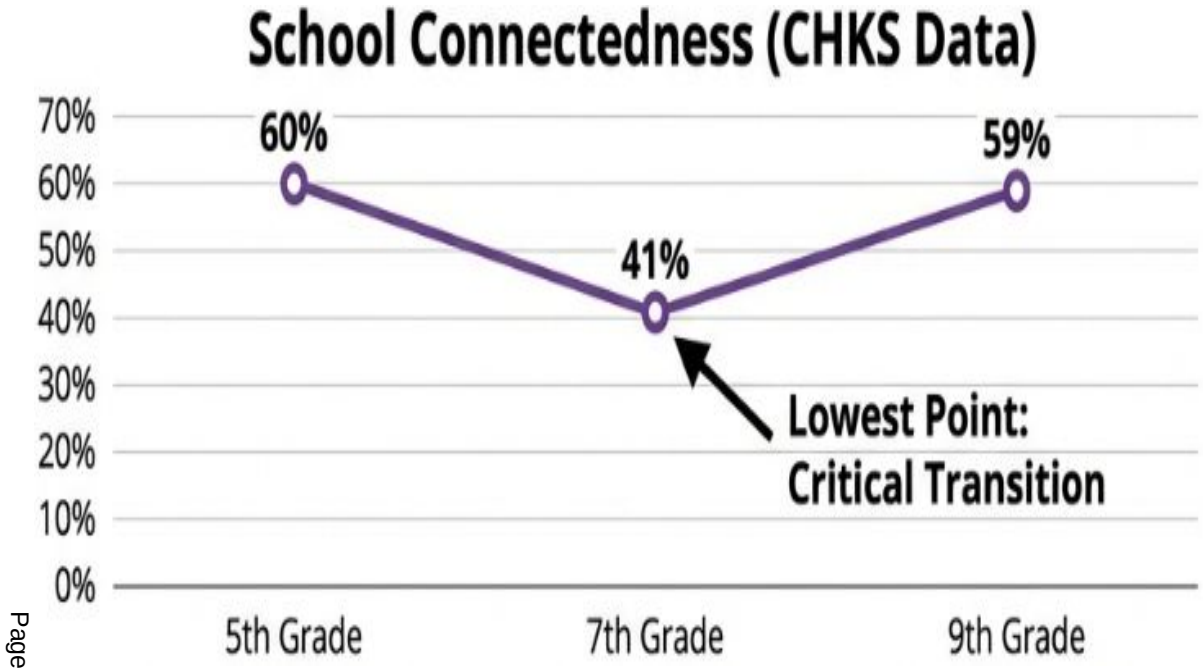
Layers of Support

1. Use of local dashboard data to monitor academic, attendance, and behavioral trends.
2. Targeted focus on chronic absenteeism through early identification and intervention.
3. Integration of academic and behavioral data within Cycles of Inquiry to support the whole child.
4. Ongoing collaboration between instructional staff and student support services to ensure coordinated interventions.
5. Continued monitoring of student outcomes related to SEL, mental health, behavior, and academics.

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Goal 3

Social Emotional Support



CUSD is implementing supports for all students to improve student connectedness to school, reducing chronic absenteeism and dropouts with the following programs:

- Challenge day
- MTSS meetings at all sites
- The district hired elementary counselors in a new program to provide support for students, while the Mental Health Intern program continues at the secondary level, where students are provided with Wellness rooms
- Safe Space group at HMBHS
- CBITS groups at Cunha

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Goal 3

Social Emotional Support

CUSD is implementing supports for all students to improve student connectedness to school, reducing chronic absenteeism and dropouts with the following programs:

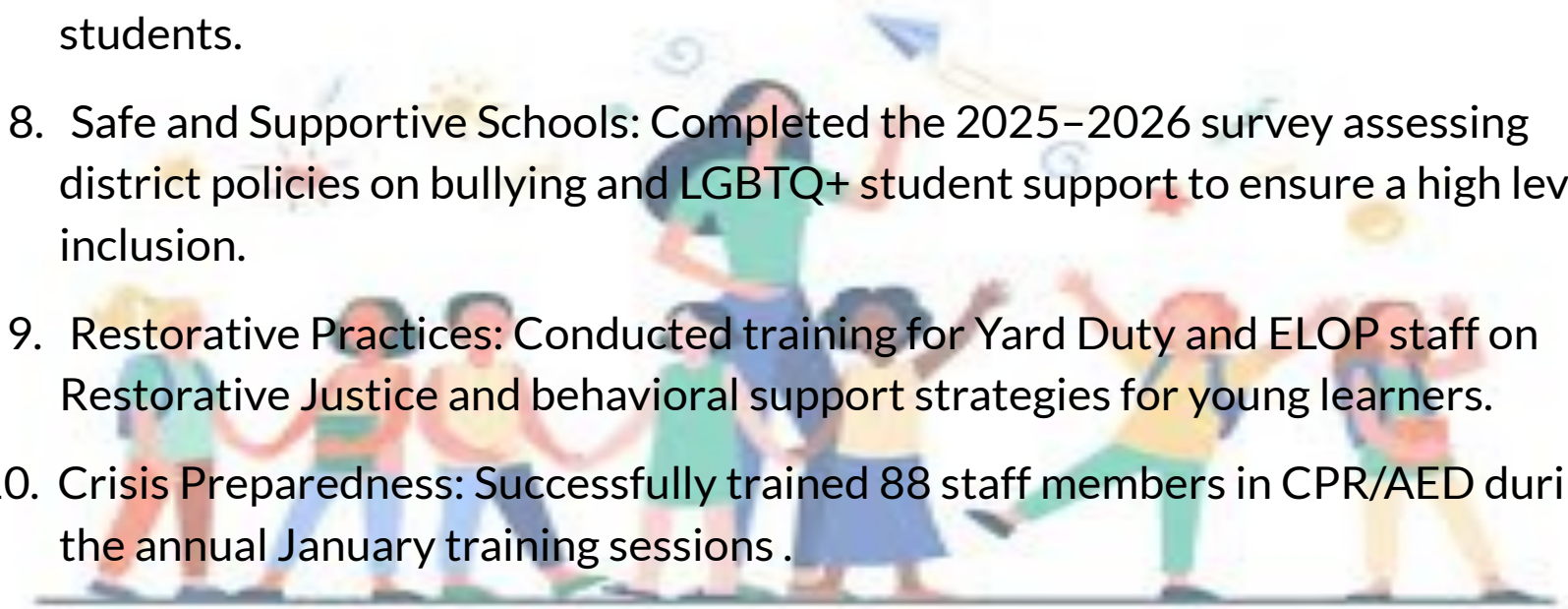
1. Use of local dashboard data to monitor academic, attendance, and behavioral trends.
2. Targeted focus on chronic absenteeism through early identification and intervention.
3. Integration of academic and behavioral data within Cycles of Inquiry to support the whole child.
4. Ongoing collaboration between instructional staff and student support services to ensure coordinated interventions.
5. Continued monitoring of student outcomes related to SEL, mental health, behavior, and academics.
6. Expanded Health Services: Completed state-mandated vision and hearing screenings for ~1,000 students and scheduled oral health screenings for TK–1st grade students.

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Goal 3

Social Emotional Support

7. Mental Health Partnerships: Continued collaboration with the Allcove youth mental health counseling initiative to provide services specifically for high school students.
8. Safe and Supportive Schools: Completed the 2025–2026 survey assessing district policies on bullying and LGBTQ+ student support to ensure a high level of inclusion.
9. Restorative Practices: Conducted training for Yard Duty and ELOP staff on Restorative Justice and behavioral support strategies for young learners.
10. Crisis Preparedness: Successfully trained 88 staff members in CPR/AED during the annual January training sessions .
11. Phone-Free Policy Planning: Initiated planning for the California Phone-Free Schools Act (AB 3216) to implement student mobile phone limits by July 2026.



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Goal 4

Environmental Sustainability

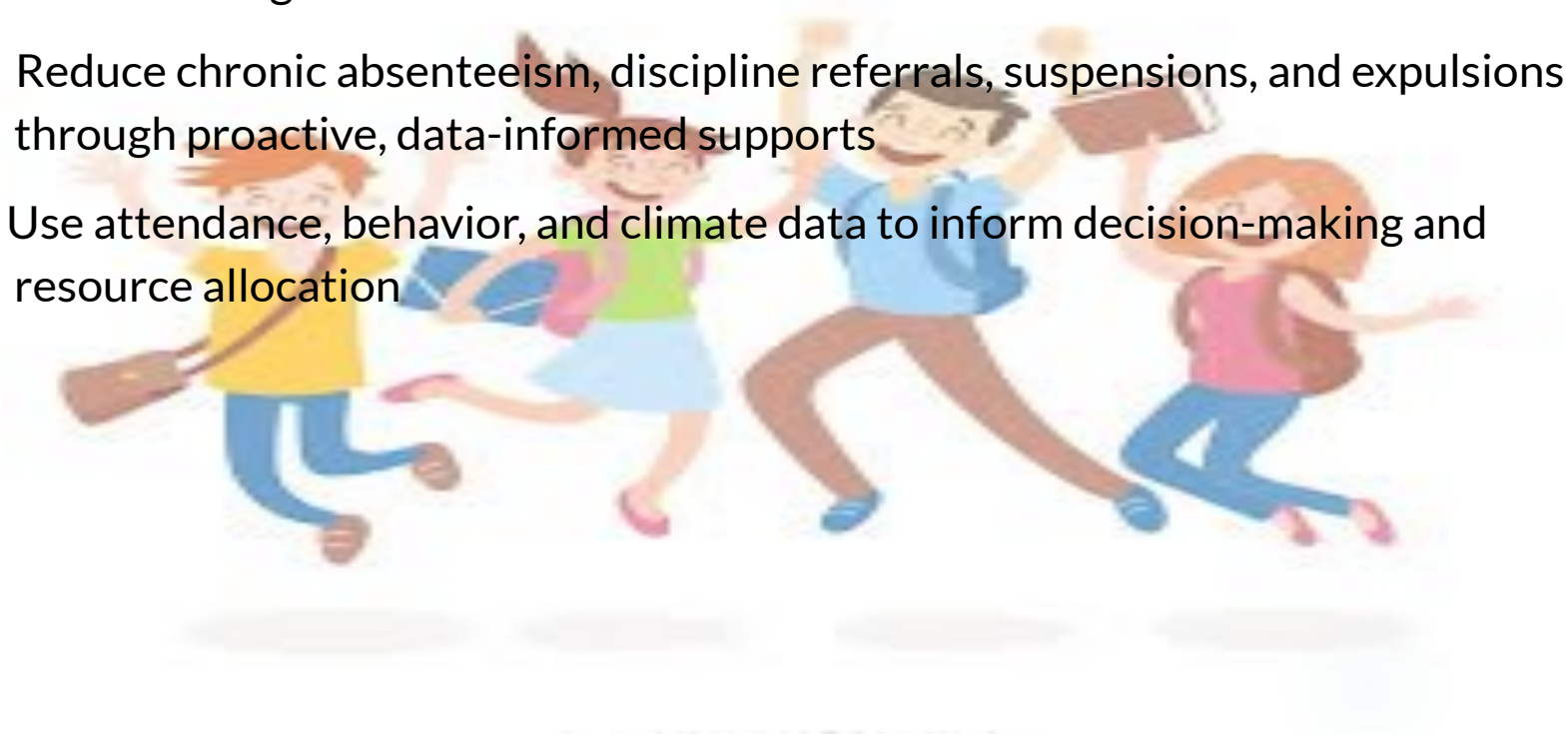
1. CUSD is supporting environmental sustainability by implementing Environmental Sustainability scope and sequence of experiences to provide students with environmental literacy and outdoor learning with:
    - HEAL Garden Program
    - HEAL TK-1st grade field trips
    - Pilarcitos Elkus Ranch
    - Coastside Land Trust
2. After-School Program Restructuring: Reorganizing the Dolphin Club (ASES) at El Granada to improve operational consistency, staffing, and compliance for state grant renewal.
3. Full-Day Kindergarten Planning: Engaging in negotiations with the teachers' association (CUTA) regarding the facility and resource needs for a potential transition to full-day Kindergarten.

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Goal 4

Environmental Sustainability

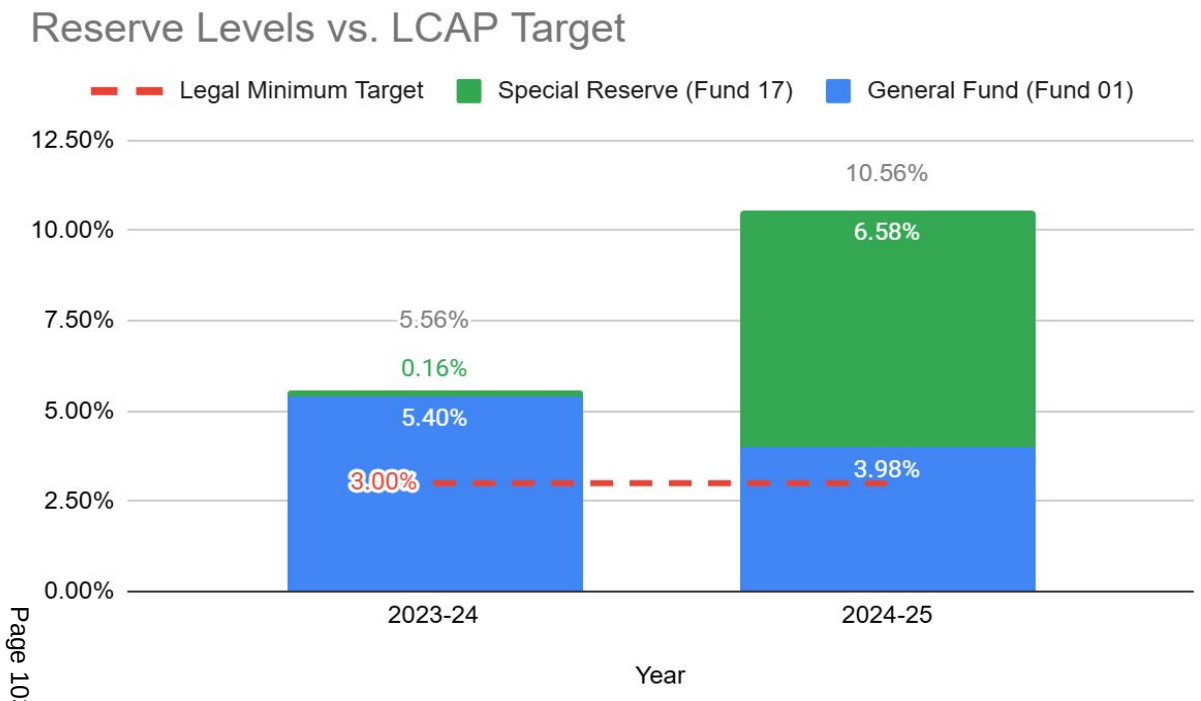
4. Strengthen positive school climate frameworks to support student engagement and wellbeing
5. Reduce chronic absenteeism, discipline referrals, suspensions, and expulsions through proactive, data-informed supports
6. Use attendance, behavior, and climate data to inform decision-making and resource allocation



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Goal 4

Fiscal Sustainability



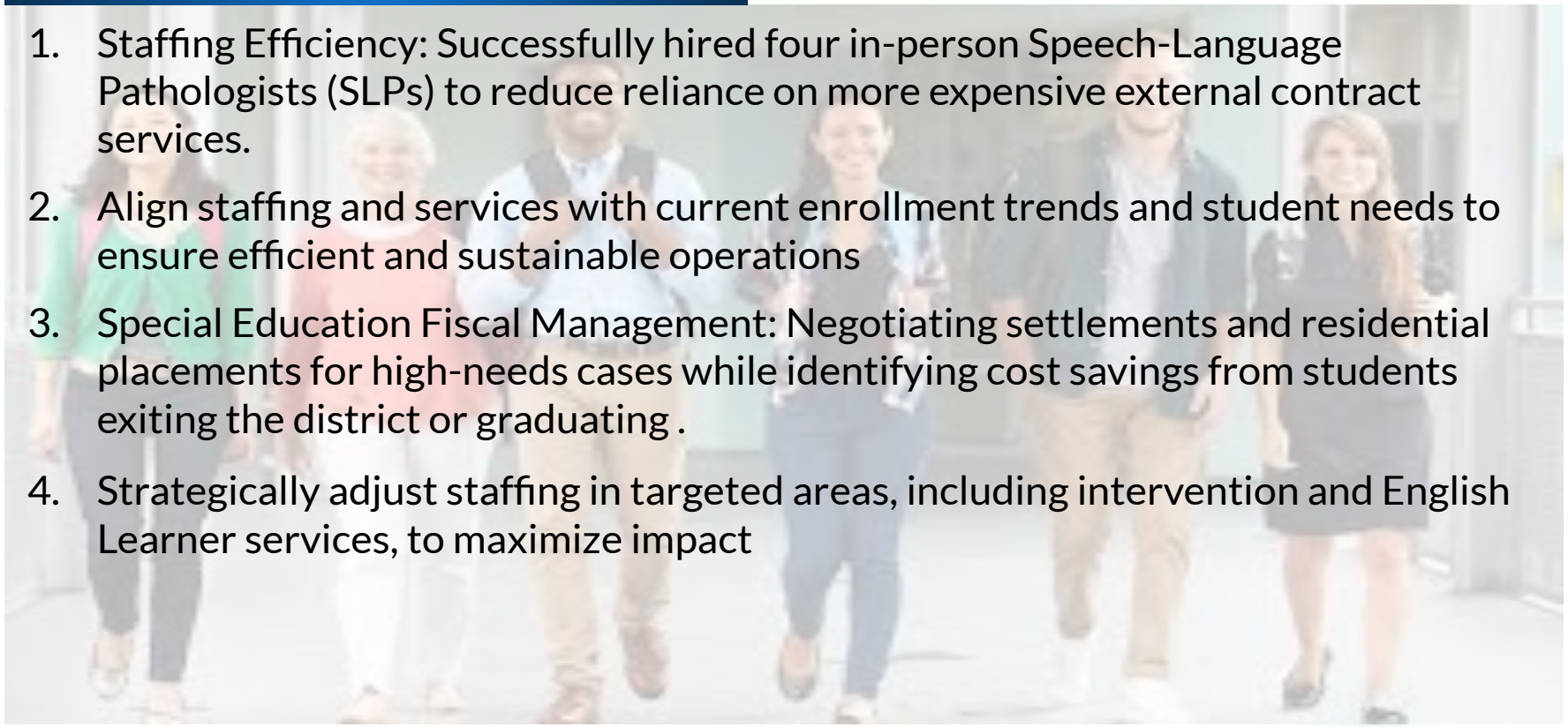
CUSD maintains the required 3% reserve for economic uncertainties and is actively progressing toward the Board's 16% reserve target.

Ongoing review of revenues, expenditures, and multi-year projections with the Budget Advisory Committee supports positive certification and long-term fiscal resilience.

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Goal 4

Employee Sustainability



1. Staffing Efficiency: Successfully hired four in-person Speech-Language Pathologists (SLPs) to reduce reliance on more expensive external contract services.
2. Align staffing and services with current enrollment trends and student needs to ensure efficient and sustainable operations
3. Special Education Fiscal Management: Negotiating settlements and residential placements for high-needs cases while identifying cost savings from students exiting the district or graduating .
4. Strategically adjust staffing in targeted areas, including intervention and English Learner services, to maximize impact

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Informing

LCAP Goals	Total Funds Budgeted	Mid-Year Expenditures
Goal 1 Student Achievement (Academic & Social Emotional)	$2,530,361	$695,447
Goal 2 At Promise Students	$1,420,000	$920,811
Goal 3 Student & Parent Engagement (Academic & Social-Emotional)	$232,000	$147,940
Goal 4 Social Emotional	$2,461,000	$1,747,212

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Informing

Strengths

1. Districtwide Literacy Implementation: All teachers have been trained in the Science of Reading, with a strong emphasis on evidence-based literacy practices, consistent literacy blocks, and ongoing coaching and curriculum alignment.
2. Data-Informed Instruction: Use of disaggregated student data, including DIBELS 8 and other formative assessments, through Cycles of Inquiry to inform instructional adjustments and targeted supports.
3. English Learner Progress: Continued implementation of reclassification processes, with steady RFEP outcomes and clear systems in place to support students progressing toward proficiency.
4. Multi-Tiered Systems of Support (MTSS): Strengthened academic and behavioral supports, including PBIS implementation, restorative practices, alternatives to suspension, and expanded mental health and counseling services.

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Informing

Strengths

5. Student Safety and Wellness: Updated Comprehensive School Safety Plans, enhancements to the Big 5 Emergency Response Protocols, and proactive planning for wildfire and tsunami response.
6. Family and Community Engagement: Increased outreach and collaboration, including Early Literacy engagement meetings and community partnerships to support immigrant families.
7. Cross-Departmental Collaboration: Strong coordination across Educational Services, Special Education, Technology, Student Services, and site leadership to support instructional programs and operational systems.
8. Expanded Learning Opportunities: Continued implementation of ELOP, summer programs, and extended learning supports aligned to student academic and social-emotional needs.

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Informing

Gaps

1. Student Achievement Gaps: Persistent achievement gaps remain for English Learners, students with disabilities, and socioeconomically disadvantaged students, particularly in literacy and mathematics.
2. Consistency of Implementation: Variability across sites in the implementation of instructional practices, MTSS interventions, and PBIS frameworks.
3. Assessment-to-Action Alignment: Continued need to strengthen how assessment data translates into timely, targeted instructional and intervention supports.
4. Staffing and Capacity: Ongoing challenges related to staffing shortages, substitute coverage, and the need for sustained professional development for new and early-career educators.

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Informing

Gaps

5. Technology Systems: Operational challenges related to grading, data systems, and instructional platforms continue to create additional workload for teachers and staff.
6. Chronic Absenteeism: Attendance remains an area of concern for specific student groups and requires more targeted intervention strategies.

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Informing

Equity Trends

1. Disproportionate Outcomes: English Learners, students with disabilities, and students from low-income households continue to experience lower academic outcomes compared to their peers.
2. Reclassification Patterns: While RFEP numbers remain steady, some EL subgroups require additional targeted language development support to accelerate progress toward proficiency.
3. Discipline Disparities: Secondary discipline data indicates the need to continue strengthening restorative practices and alternatives to suspension to reduce disproportionate impacts.
4. Access to Supports: Ensuring equitable access to interventions, counseling, enrichment, and extended learning opportunities across all school sites remains a priority.
5. Family Engagement: Language access and culturally responsive outreach continue to be essential to ensuring equitable participation in school and district initiatives.

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Cabrillo Unified School District

Thank you!

QUESTIONS?

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Monitoring Goals, Actions, and Resources for the 2025-26 Local Control and Accountability Plan (LCAP)

This template is intended for internal monitoring purposes only. The 2025-26 LCAP template and instructions should be consulted when completing required documents.

(6) (A) The superintendent of the school district shall present a report on the annual update to the local control and accountability plan and the local control funding formula budget overview for parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the school district. (B) The report shall include both of the following: (i) All available midyear outcome data related to metrics identified in the current year's local control and accountability plan. (ii) All available midyear expenditure and implementation data on all actions identified in the current year's local control and accountability plan.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Cabrillo Unified School District	Dr. Ramon Miramontes Superintendent	miramontesr@cabrillo.k12.ca.us (650) 712-7100

Goal 1

Goal Description
ACADEMIC IMPROVEMENT **The metrics and actions within this goal will ensure we maintain high-quality staff, define a district-wide implementation of academic content and performance standards, and provide opportunities for all students to access courses.** **These areas will be evaluated regularly to ensure maintenance of progress and metrics and actions will be reevaluated as necessary to determine if there is a need to evaluate a priority to a broad or focus goal.**

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
1.1	% of high school students in 12th grade completing UC/CSU "a-g" requirements and CA Dashboard College and Career Indicator	2022-2023 Data UC/CSU "a-g" requirements *All Students 38% *English Only 44% *English Learner 11% *White 45% *Hispanic 31 % *Students with Disabilities 2% *Socio-Economically Disadvantaged 15% source: PowerSchool CA Dashboard College and Career Indicator *31.7% prepared out of 271 students source: CA Dashboard	2023-2024 Data UC/CSU "a-g" requirements *All Students 37% *English Only 75% *English Learner 1% *White 51% *Hispanic 32% *Students with Disabilities 4% *Socio-Economically Disadvantaged 27% source: PowerSchool CA Dashboard College and Career Indicator *36.1% prepared out of 294 students source: CA Dashboard		2024-2025 Data UC/CSU "a-g"requirements *All Students 31% *English Only 61% *English Learner 7% *White 44% *Hispanic 49% *Students with Disabilities 19% *Socio-Economically Disadvantaged 31% source: PowerSchool CA Dashboard College and Career Indicator source: CA Dashboard	2025-2026 Data UC/CSU "a-g" requirements *All Students 44% *English Only 50% *English Learner 17% *White 51% *Hispanic 37% *Students with Disabilities 8% *Socio-Economically Disadvantaged 21% source: PowerSchool CA Dashboard College and Career Indicator *37.7% prepared out of total 2 students source: CA Dashboard

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
1.2	% of K-3rd grade students demonstrating proficiency on the Dibels 8th Assessment	2023-2024 Dibels 8th (Reading Data) End of Year Data Students demonstrating proficiency at grade level. Kindergarten: 39% 1st Grade: 50% 2nd Grade: 53% 3rd Grade: 49% source: DIBELS 8 Data	2024-2025 Dibels 8th (Reading Data) End of Year Data Students demonstrating proficiency at grade level. Kindergarten: 47% 1st Grade: 48% 2nd Grade: 59% 3rd Grade: 55% source: DIBELS 8 Data		2025-2026 Dibels 8th (Reading Data) Mid Year Data Students demonstrating proficiency at grade level. Kindergarten: 45% 1st Grade: 39% 2nd Grade: 38% 3rd Grade: 53% source: DIBELS 8 Data	2026-2027 Dibels 8th End of Year Data Students demonstrating proficiency at grade level will increase to the following percentages: Kindergarten: 54% 1st Grade: 65% 2nd Grade: 68% 3rd Grade: 64% source: DIBELS 8 Data
1.3	% of 3rd, 7th, and 11th grade student at proficient or above on the CAASPP ELA/Math	2022-2023 Data ENGLISH LANGUAGE ARTS CAASPP Proficient and Above ALL STUDENTS 3rd - 44% 7th - 40% 11th - 41% ENGLISH ONLY 3rd - 63% 7th - 59% 11th -56% ENGLISH LEARNERS 3rd - 3% 7th - 0% 11th - 6% SPECIAL EDUCATION 3rd - 6%	2023-2024 Data ENGLISH LANGUAGE ARTS CAASPP Proficient and Above ALL STUDENTS 3rd - 42% 7th - 41% 11th - 46% ENGLISH ONLY 3rd - 56% 7th - 54% 11th -62% ENGLISH LEARNERS 3rd - 9% 7th - 0% 11th - 0% SPECIAL EDUCATION		2024-2025 Data ENGLISH LANGUAGE ARTS CAASPP Proficient and Above ALL STUDENTS 3rd - 41% 7th - 40% 11th - 35% ENGLISH ONLY 3rd - 63% 7th - 59% 11th -46% ENGLISH LEARNERS 3rd - 2% 7th - 0% 11th - 8% SPECIAL EDUCATION	2025-2026 Data ENGLISH LANGUAGE ARTS CAASPP Proficient and Above ALL STUDENTS 3rd - 50% 7th - 46% 11th - 47% ENGLISH ONLY 3rd - 69% 7th - 65% 11th -62% ENGLISH LEARNERS 3rd - 9% 7th - 6% 11th - 12% SPECIAL EDUCATION

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		7th - 7% 11th - 5% WHITE 3rd - 71% 7th - 67% 11th -70% HISPANIC LATINO 3rd - 31% 7th - 25% 11th - 24% SOCIOECONOMICALLY DISADVANTAGED 3rd - 16% 7th - 26% 11th -22% MATHEMATICS ALL STUDENTS 3rd - 45% 7th - 31% 11th - 26% ENGLISH ONLY 3rd - 59% 7th - 50% 11th - 40% ENGLISH LEARNERS 3rd - 15% 7th - 0% 11th - 6% SPECIAL EDUCATION 3rd - 22% 7th - 4% 11th - 6% WHITE 3rd - 68% 7th - 59%	3rd - 18% 7th - 13% 11th - 8% WHITE 3rd - 59% 7th - 61% 11th -73% HISPANIC LATINO 3rd - 23% 7th - 21% 11th - 22% SOCIOECONOMICALLY DISADVANTAGED 3rd - 32% 7th - 13% 11th -18% MATHEMATICS ALL STUDENTS 3rd - 47% 7th - 29% 11th - 30% ENGLISH ONLY 3rd - 64% 7th - 44% 11th - 42% ENGLISH LEARNERS 3rd - 7% 7th - 0% 11th - 6% SPECIAL EDUCATION 3rd - 29% 7th - 9% 11th - 0%		3rd -15% 7th - 9% 11th -4% WHITE 3rd - 64% 7th - 63% 11th -45% HISPANIC LATINO 3rd - 20% 7th - 22% 11th - 22% SOCIOECONOMICALLY DISADVANTAGED 3rd - 19% 7th - 17% 11th -17% MATHEMATICS ALL STUDENTS 3rd - 35% 7th - 33% 11th - 21% ENGLISH ONLY 3rd - 52% 7th - 54% 11th - 29% ENGLISH LEARNERS 3rd - 7% 7th - 0% 11th - 0% SPECIAL EDUCATION 3rd - 15% 7th - 14% 11th - 4%	3rd - 12% 7th - 13% 11th - 11% WHITE 3rd - 77% 7th - 73% 11th -76% HISPANIC LATINO 3rd - 37% 7th - 31% 11th - 30% SOCIOECONOMICALLY DISADVANTAGED 3rd - 22% 7th - 32% 11th - 28% MATHEMATICS ALL STUDENTS 3rd - 51% 7th - 37% 11th - 32% ENGLISH ONLY 3rd - 65% 7th - 56% 11th - 46% ENGLISH LEARNERS 3rd - 21% 7th - 6% 11th - 12% SPECIAL EDUCATION 3rd - 28% 7th - 10% 11th - 12% WHITE

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		11th -46% HISPANIC LATINO 3rd -12% 7th -28% 11th -16% SOCIOECONOMICALLY DISADVANTAGED 3rd - 28% 7th - 14% 11th -11%	WHITE 3rd - 67% 7th - 49% 11th -49% HISPANIC LATINO 3rd -28% 7th -8% 11th -9% SOCIOECONOMICALLY DISADVANTAGED 3rd - 33% 7th - 14% 11th -10%		WHITE 3rd - 56% 7th - 57% 11th -33% HISPANIC LATINO 3rd -18% 7th -12% 11th -8% SOCIOECONOMICALLY DISADVANTAGED 3rd - 17% 7th - 15% 11th-12%	3rd - 74% 7th - 65% 11th - 52% HISPANIC LATINO 3rd -18% 7th -34% 11th -22% SOCIOECONOMICALLY DISADVANTAGED 3rd - 34% 7th - 20% 11th -17%
1.4	% students scoring Level 4 on the English Language Proficiency Assessment for California (ELPAC)	2022-2023 Data 16.50% of students scored Level 4 on the English Language Proficiency Assessment for California (ELPAC) Summative source: ELPAC	2024-2025 Data 14.63% of students scored Level 4 on the English Language Proficiency Assessment for California (ELPAC) Summative source: ELPAC		Data is not available at this point in time;	2025-2026 Data 26.5% of students scoring Level 4 on the English Language Proficiency Assessment for California (ELPAC) Summative
1.5	% students who complete a CTE program of study	Baseline to be established during the 2024-2025 school year.	2023-2024 Data 14 CTE Pathway Completers source: CALPADS Report 3.19		2024-2025 Data 18 CTE Pathways Completers Source CALPADS Report 3.19	2026-2027 Data 6% increase in students who complete a CTE program of study source: PowerSchool Student Information System
1.6	% students completed both UC a-g units, and CTE Program of study	2022-2023	2023-2024 *37% of students completed UC a-g		2024-2025	2026-2027 6% of students will complete both UC a-g

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		38% of students completed UC a-g CTE programs of study baseline data will be available 2024-2025 source: PowerSchool SIS	*14 CTE Pathway Completers source: CTE Completers | CALPADS Report 3.19 source: PowerSchool SIS		*30.92% completed UC/CSU A-G Requirements 11 graduated students completed CTE Pathway (4.42%) Last year the % students completed both UC a-g units, and CTE Program of study was not calculated properly source: CALPADS	units and CTE programs of study source: PowerSchool SIS

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.1	**College and Career (LCAP and LREBG)** Improve College and Career awareness, readiness, and attainment for all students 1.1A | Increase professional learning to deepen understanding of equity concerns and cultural competence for all educators 1.1B | Engage in a data-driven process to determine an appropriate allocation of Reading Intervention and ELD support for students needing it 1.1C | Develop and implement guidelines for proactively supporting student attendance and engagement 1.1D | Provide credit recovery opportunities for high school students needing additional graduation credits | Provide academic interventions and enrichment opportunities during and/or after regular school hours	Yes	Planned	See Metrics Above		$1,698,361.00	$634,155

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	1.1E | Provide academic interventions and enrichment opportunities during and/or after regular school hours 1.1F | Evolve high school academic programs and processes to increase opportunities and participation in courses of high interest and value to students LCAP and LREBG Action Research consistently demonstrates that comprehensive college and career counseling significantly improves student outcomes, with participants showing higher high school graduation rates and increased post-secondary enrollment. In addition to counseling services, research shows that targeted professional development for teachers and systematic elimination of barriers for students are equally critical for success. Studies indicate that when educators receive training in equity and cultural competence, they create more inclusive learning environments that support achievement across diverse populations. Research also demonstrates that removing institutional barriers—such as providing flexible scheduling, credit recovery options, and extended learning opportunities—dramatically increases student engagement and course completion rates. When students receive this multi-layered support, combining counseling, skilled instruction, and barrier removal, they develop a better understanding of higher education pathways, navigate application processes more effectively, and identify available financial aid opportunities, ultimately leading to improved post-secondary outcomes. Metric being used to monitor the action: Metric 1.1 LREBG Funds supporting this action: $463,631 per year through 2027–28						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.2	**Early Literacy** Expand early literacy efforts for broader academic readiness 1.2A | Standardize the literacy curriculum for the early learning program and align with after-school wrap-around services 1.2B | Expand a full inclusion early learning program to ensure all students access high-quality instruction in an inclusive setting 1.2C | Standardize early learning assessments for the development of individualized early learning plans 1.2D | Implement state and board-adopted curricula to increase student outcomes in mastery of Common Core State Standards 1.2E | Engage in targeted language and literacy instruction aligned with the science of reading in PK-3rd grade 1.2F | Participate in the K-3rd Big Lift Inspiring Program (BLIS) to increase summer learning opportunities for our At-Promise Students	Yes	Planned	See Metrics Above		$222,000.00	$37,015
1.3	**Culturally Responsive Classrooms** Promote meaningful, relevant, and respectful instruction for all students 1.3A | Continue training staff on best practice models of first instruction in the classroom to lower needs for intervention later	Yes	Planned	See Metrics Above		$610,000.00	$33,437

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	1.3B | Provide staff with culturally responsive curricula and materials to support inclusive and supportive learning environments 1.3C | Conduct site and classroom visits that are focused on monitoring and supporting culturally responsive teaching methods 1.3D | Expand existing after-school and summer school supports to improve student academic outcomes 1.3E | Continue outreach and translation services for families/caregivers to increase access to educational resources 1.3F | Monitor instruction to ensure teaching affirms and includes multicultural and multilingual backgrounds						

Goal 2

Goal Description
FOCUS ON EQUITY **There shall be a particular focus on increasing academic achievement for our at-promise students, including English Learners, Special Education, Hispanic/Latinx students, and Socio-Economic Disadvantaged.**

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
2.1	CAASPP Assessments data in ELA and Math, ELPAC, and RFEP rates of reclassification for At-Promise Students in grades 3rd, 7th, and 11th	2022-2023 CAASPP Assessments data in ELA and Math, ELPAC, and RFEP rates of reclassification for At-Promise Students in grades 3rd, 7th, and 11th ENGLISH LANGUAGE ARTS | CAASPP Proficient and Above ALL STUDENTS 3rd - 44% 7th - 40% 11th - 41% ENGLISH ONLY 3rd - 63% 7th - 59% 11th -56% ENGLISH LEARNERS 3rd - 3% 7th - 0% 11th - 6% SPECIAL EDUCATION 3rd - 6% 7th - 7% 11th - 5%	2023-2024 CAASPP Assessments data in ELA and Math, ELPAC, and RFEP rates of reclassification for At-Promise Students in grades 3rd, 7th, and 11th ENGLISH LANGUAGE ARTS | CAASPP Proficient and Above ALL STUDENTS 3rd - 42% 7th - 41% 11th - 46% ENGLISH ONLY 3rd - 56% 7th - 54% 11th -62% ENGLISH LEARNERS 3rd - 9% 7th - 0% 11th -0%		2024-2025 CAASPP Assessments data in ELA and Math, ELPAC, and RFEP rates of reclassification for At-Promise Students in grades 3rd, 7th, and 11th ENGLISH LANGUAGE ARTS | CAASPP Proficient and Above 2024-2025 Data ENGLISH LANGUAGE ARTS CAASPP Proficient and Above ALL STUDENTS 3rd - 41% 7th - 40% 11th - 35% ENGLISH ONLY 3rd - 63% 7th - 59% 11th -46%	2025-2026 CAASPP Assessments data in ELA and Math, ELPAC, and RFEP rates of reclassification for At-Promise Students in grades 3rd, 7th, and 11th ENGLISH LANGUAGE ARTS| CAASPP Proficient and Above ALL STUDENTS 3rd - 50% 7th - 46% 11th - 47% ENGLISH ONLY 3rd - 69% 7th - 65% 11th -62% ENGLISH LEARNERS 3rd - 9% 7th - 6% 11th - 12% SPECIAL EDUCATION 3rd - 12%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		WHITE 3rd - 71% 7th - 67% 11th -70% HISPANIC LATINO 3rd - 31% 7th - 25% 11th - 24% SOCIOECONOMICALLY DISADVANTAGED 3rd - 16% 7th - 26% 11th -22% source: CAASPP MATHEMATICS | CAASPP Proficient and Above ALL STUDENTS 3rd - 45% 7th - 31% 11th - 26% ENGLISH ONLY 3rd - 59% 7th - 50% 11th - 40% ENGLISH LEARNERS 3rd - 15% 7th - 0% 11th - 6% SPECIAL EDUCATION 3rd - 22% 7th - 4% 11th - 6% WHITE	SPECIAL EDUCATION 3rd - 18% 7th - 21% 11th - 8% WHITE 3rd - 59% 7th - 61% 11th -73% HISPANIC LATINO 3rd - 23% 7th - 21% 11th - 22% SOCIOECONOMICALLY DISADVANTAGED 3rd - 32% 7th - 27% 11th -18% source: CAASPP MATHEMATICS | CAASPP Proficient and Above ALL STUDENTS 3rd - 47% 7th - 29% 11th - 30% ENGLISH ONLY 3rd - 64% 7th - 44% 11th - 30% ENGLISH LEARNERS 3rd - 7% 7th - 0% 11th - 0%		ENGLISH LEARNERS 3rd - 2% 7th - 0% 11th - 8% SPECIAL EDUCATION 3rd -15% 7th - 9% 11th -4% WHITE 3rd - 64% 7th - 63% 11th -45% HISPANIC LATINO 3rd - 20% 7th - 22% 11th - 22% SOCIOECONOMICALLY DISADVANTAGED 3rd - 19% 7th - 17% 11th -17% MATHEMATICS ALL STUDENTS 3rd - 35% 7th - 33% 11th - 21% ENGLISH ONLY 3rd - 52% 7th - 54% 11th - 29% ENGLISH LEARNERS 3rd - 7% 7th - 0% 11th - 0%	7th - 13% 11th - 11% WHITE 3rd - 77% 7th - 73% 11th -76% HISPANIC LATINO 3rd - 37% 7th - 31% 11th - 30% SOCIOECONOMICALLY DISADVANTAGED 3rd - 22% 7th - 32% 11th -28% MATHEMATICS | CAASPP Proficient and Above ALL STUDENTS 3rd - 51% 7th - 37% 11th - 32% ENGLISH ONLY 3rd - 65% 7th - 56% 11th - 46% ENGLISH LEARNERS 3rd - 21% 7th - 6% 11th - 12% SPECIAL EDUCATION 3rd - 28% 7th - 10% 11th - 12%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		3rd - 68% 7th - 59% 11th -46% HISPANIC LATINO 3rd -12% 7th -28% 11th -16% SOCIOECONOMICALLY DISADVANTAGED 3rd - 28% 7th - 14% 11th -11% source: CAASPP ELPAC 2023/2024 16.5% Level 4 on ELPAC source: ETS RFEP 2023-24 "Ever-ELs" by Years as EL and Reclassification (RFEP) Status 541/990 54% source: Dataquest	SPECIAL EDUCATION 3rd - 29% 7th - 9% 11th - 0% WHITE 3rd - 67% 7th - 49% 11th -49% HISPANIC LATINO 3rd -28% 7th -8% 11th -9% SOCIOECONOMICALLY DISADVANTAGED 3rd - 33% 7th - 14% 11th -10% source: CAASPP ELPAC 2024/2025 Data will be produced in June 2025 Level 4 on ELPAC source: ETS RFEP 2024-25 "Ever-ELs" by Years as EL and Reclassification (RFEP) Status 81.50% source: Dataquest		SPECIAL EDUCATION 3rd - 15% 7th - 14% 11th - 4% WHITE 3rd - 56% 7th - 57% 11th -33% HISPANIC LATINO 3rd -18% 7th -12% 11th -8% SOCIOECONOMICALLY DISADVANTAGED 3rd - 17% 7th - 15% 11th-12% source: CAASPP ELPAC 2025/2026 Data will be produced in June 2025 Level 4 on ELPAC source: ETS source: Dataquest	WHITE 3rd - 74% 7th - 65% 11th - 52% HISPANIC LATINO 3rd -18% 7th -34% 11th -22% SOCIOECONOMICALLY DISADVANTAGED 3rd - 34% 7th - 20% 11th -17% ELPAC 22.5% Level 4 on ELPAC RFEP 2025-26 "Ever-ELs" by Years as EL and Reclassification (RFEP) Status 58%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
2.2	Participation of At-Promise Students in Advanced Placement (AP) and Honors Courses, Interscholastic Athletics, and Electives: For year 3, modify this set of metric to focus just on % of At- Promise students in AP classes at HMBHS, removing the Honors, Athletics and Electives	2022/2023 Electives offered: 27 Sections Available	2023-2024 Electives offered at HMBHS: AP courses: 17 Elective courses: 13 Total: 30 sections available For year 3: 2024-2025 Electives offered at HMBHS: AP courses: 15 Elective courses: 12 Total: 27 sections available		2024-2025 Electives Offered at HMBHS: Elective courses: 12 AP courses: 15 Total: 39 sections available	2025/2026 increase the Participation of At-Promise Students in Advanced Placement (AP) and Honors Courses, Interscholastic Athletics, and Electives offered by 5%. 32 Sections Available
2.3	Discipline data in secondary schools (Suspension & Expulsion Rates.	2022-2023 Discipline data in secondary schools (Suspension & Expulsion Rates). Suspension Rate: 2022-23: 2.70% Expulsion Rate 2022-23: 0.14% Source: DataQuest	2023-2024 Discipline data in secondary schools (Suspension & Expulsion Rates) Suspension Rate: 2023-24: 2.6% Expulsion Rate 2023-24: 0.10% Source: DataQuest		2024-2025 Discipline data in secondary schools (Suspension & Expulsion Rate) Suspension Rate: 2024-2025: 2.40% Expulsion Rate 2024-2025: 0% Source: DataQuest	2025-2026 Discipline Data in secondary schools (Suspension & Expulsion Rates). Decrease suspension and expulsion by 2% Suspension Rate: 2025-26: 2.43% based on 22-23 baseline Expulsion Rate 2025-26: .12% based on 22-23 baseline Source: DataQuest
2.4	Attendance Data (District Wide)	Attendance Data (District Wide) 2022/2023: 2022-23: 91.8%	Attendance Data (District Wide) 2023/2024: 2023-24: 91.5%		Attendance Data (District Wide) 2024-25: 92.70%	Attendance Data (District Wide) 2025-2026 will increase 7.9% to 98%,

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
2.5	Chronic Absenteeism Rate	Data from DataQuest 2018-19 (PrePandemic) Chronic Absenteeism Rates Alvin S. Hatch 5.7% El Granada 7.4% Farallone View 8.0% Half Moon Bay High 12.6% Kings Mountain 16.9% Manuel F. Cunha Intermediate 18.0% Pilarcitos Alternative High 60% Baseline 2022-23 Alvin S. Hatch 28.7% El Granada 22.9% Farallone View 18.3% Half Moon Bay High 20.2% Kings Mountain 33.3% Manuel F. Cunha Intermediate 20.7% Pilarcitos Alternative High 90.2%	Data from DataQuest 2023-24: Alvin S. Hatch 14.5% El Granada 16.4% Farallone View 11.5% Half Moon Bay High 24.8% Kings Mountain 13.6% Manuel F. Cunha Intermediate 16.8% Pilarcitos Alternative High 59.3%		Data from DataQuest 2024-25: Alvin S. Hatch 13.90% El Granada 15.90% Farallone View 12.00% Half Moon Bay High 19.80% Kings Mountain 8.30% Manuel F. Cunha Intermediate 14.20% Pilarcitos Alternative High 59.10%	District Chronic Absenteeism Rate will be reduced for all schools to within 5% under the 2023-24 levels. Data will be populated in June 2026 HA 13.78% EG 15.58% FV 10.92% HMB 23.56% KM 12.92% CU 15.96% PHS 56.33%
2.6	Middle School Dropout Rate (7th & 8th)	Data from DataQuest and CALPADS 2016-17 Adjusted Grade 7 Dropouts: 1 2016-17 Adjusted Grade 8 Dropouts: 0 Baseline 2022-23 Dropout rate grades 7-8: 1/584=0.1%	Data from DataQuest and CALPADS 2023-24 Dropout rate grades 7-8 1/542=0.1%		Data from DataQuest and CALPADS 2024-25 Dropout rate grades 7-8 :0.19%	# of Middle School Dropout Rate will be reduced to 1% source: DataQuest and CALPADS
2.7	High School Dropout Rate	Data from DataQuest and CALPADS	Data from DataQuest and CALPADS		Data from DataQuest and CALPADS	2025-2026 High School Dropout Rate will be reduced to 1%.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		2016-17 Annual Adjusted Grade 9-12 Dropout Rate: 3% 2022-23 Dropout rate grades 9-12: 30/1062=2.8%	2023-24 Dropout rate grades 9-12: 26/1028=2.5%		2024-25 Dropout rate grades 9-12 =4.03%	Grade 9-12 Dropout Rate: 2% Source: DataQuest
2.8	High School Graduation Rate	2022-23 High School Graduation Rate Half Moon Bay High School Four-Year Adjusted Cohort Graduation Rate: 90.6% Pilarcitos Alternative High School Four-Year Adjusted Cohort Graduation Rate: 35.0% Source: DataQuest	Data from DataQuest 2023-24 Half Moon Bay High School Four-Year Adjusted Cohort Graduation Rate: 91.9% 2023-24 Pilarcitos Alternative High School Four-Year Adjusted Cohort Graduation Rate: 63.6%		Data from DataQuest 2024-25 Half Moon Bay High School Four-Year Adjusted Cohort Graduation Rate: 96.4% 2024-25 Pilarcitos Alternative High School Four-Year Adjusted Cohort Graduation Rate: 60.9%	2025-2026 High School Graduation Rate Half Moon Bay High School Four-Year Adjusted Cohort Graduation Rate will increase at HMBHS to 96% Pilarcitos Alternative High School Four-Year Adjusted Cohort Graduation Rate: 50.0% Source: DataQuest
2.9	English Language Proficiency Assessment for California (ELPAC) Summative (Percentage of students scoring 4) and reclassification. will increase by 10%. Reclassification By 2027, Students scoring Level 4 on the	2022/2023 English Language Proficiency Assessment for California (ELPAC) Summative (Percentage of students scoring 4) and Reclassification. 16.50% EL Students scored Level 4 on ELPAC RFEP	2023/2024 English Language Proficiency Assessment for California (ELPAC) Summative (Percentage of students scoring 4) and Reclassification. 2023-24 14.18% EL Students scored Level 4 on ELPAC RFEP rates of reclassification.		2024/2025 English Language Proficiency Assessment for California (ELPAC) Summative (Percentage of students scoring 4) and Reclassification. 2024-25 13.44% EL Students scored Level 4 on ELPAC RFEP rates of reclassification.	2025/2026 English Language Proficiency Assessment for California (ELPAC) Summative (Percentage of students scoring 4) and Reclassification. 26.50% EL Students scored Level 4 on ELPAC RFEP

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		"Ever-ELs" by Years as EL and Reclassification (RFEP) Status Students: 541/990 RFEP rates of reclassification. 54%	81.50%		17.68% *The Correct Value for last Year was 15.63	"Ever-ELs" by Years as EL and Reclassification (RFEP) Status Increase by 4 points RFEP rates of reclassification. 58%

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.1	**Improved Achievement for Unduplicated Students: Increased academic outcomes using best practice instruction** At Cabrillo Unified School District (CUSD), we recognize the unique needs of long-term English learners and are committed to providing targeted support. To address these needs, we have incorporated specific actions that explicitly focus on language acquisition programs and professional development for long-term English learners. CUSD will implement comprehensive language acquisition programs specifically designed for long-term English learners. These programs will include tailored curricula and instructional strategies that focus on advancing English language proficiency and academic achievement. We will ensure that these programs are integrated into the daily instructional schedule and provide additional support through after-school and summer programs.	Yes	Planned	See Metrics Above		$345,000.00	$198,935

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	CUSD will offer ongoing professional development for teachers and staff that focuses on the needs of long-term English learners. This training will cover effective instructional strategies, assessment techniques, and cultural competency to enhance teachers' abilities to support English language development. By equipping our educators with the necessary skills and knowledge, we aim to improve the educational outcomes of long-term English learners. 2.1A Increase English Language Development Supports (PK-8th grade) to help reclassify students earlier to English proficient status for increased access to academic courses 2.1B Increase teacher training and monitor the use of classroom ELD Strategies to support students with Designated and Integrated ELD 2.1C Provide professional development to support best practice instruction for Students with Disabilities and other At-Promise Students 2.1D Integrate culturally relevant enrichment programs and wellness supports into core curricula 2.1E Develop early intervention plans based on early learning screeners in core PK-3rd grade content areas and in alignment with Big Lift literacy efforts (LCAP goal 2.4 & 2.8) 2.1F Maintain interpretation and translation services for Non-English speaking families (e.g., maintenance of school community relations assistants) (LCAP 4.3)						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.2	**Fair Practices For All Students: Provide equitable and inclusive access to district programs and pathways** 2.2A Convene a Diversity, Equity, and Inclusion (DEI) Committee as recommended in CUSD Equity Audit 2.2B Increase outreach to Spanish-speaking (hispanohablante) families to improve school-home communication and support student outcomes 2.2C Review current course and program enrollment process and requirements to increase advanced course enrollment opportunities for all student subgroups 2.2D Institutionalize Link Crew and WEB programs at HMBHS and Cunha to help foster student leadership and provide peer mentoring 2.2E Engage all school communities to systematically review data on student outcomes and identify solutions to support equitable schools and build high-quality school-family relationships 2.2F Increase professional development to support At-Promise Students, enhance teacher-student relationships, and improve peer interactions (LCAP 1.3 & 1.4)	Yes	Planned	See Metrics Above		$685,000.00	$467,796

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.3	**Safe School Environment:** **Promote positive, safe, and welcoming campuses that engage all learners** 2.3A Maintain secondary school counselors to provide services needed for At-Promise Students (LCAP 4.5) 2.3B Expand emerging youth-led leadership and peer mentoring initiatives across sites to develop positive student role models 2.3C Strengthen training in SMCOE Big 5 Safety Protocol guidelines and Incident Command System (ICS) structure to improve site emergency responses 2.3D Increase the use of Alternatives to Suspension and exclusionary discipline to keep students in school, productively engaged, and accessing their education 2.3E Expand staff training and implementation of restorative community circles at all sites to improve peer-to-peer interactions 2.3F Partner with SMCOE on implementation of student safety protocols to guide campus security efforts	Yes	Planned	See Metrics Above		$390,000.00	$254,080
2.4	**Increase staff, family and community engagement strategies to reduce chronic absenteeism.** Reducing Chronic Absenteeism: 2.4A Train Attendance staff to monitor and engage with students and families experiencing chronic absenteeism	No	Planned	See Metrics Above		$0.00	$0

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	2.4B Streamline School Attendance Review Board (SARB) process at sites and District Office to access district and county resources for families 2.4C Create attendance teams at every site to focus on the root causes of absenteeism for students 2.4D Increase family education initiatives and messaging to ensure they understand the importance of attendance						

Goal 3

Goal Description
WHOLE CHILD **The metrics and actions within this goal will be implemented to ensure that progress is made within the whole child. Progress will be measured and monitored through our systems in the areas of Behavior, Social Emotional Learning, Mental Health, and Academics to guide ongoing services. Continue to support student wellness strategies and monitor student outcome data to support the whole child. This goal will be maintained over the coming three years. We will be evaluated on a regular basis to ensure maintenance of progress and metrics and actions will be reevaluated as necessary to determine if there is a need to evaluate a priority to a broad or focus goal.**

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
3.1	% of 5th, 7th, 9th, and 11th grade California Healthy Kids Survey (CHKS) student responses on school connectedness	For 2023 CHKS data: 5th: 67% 7th: 44% 9th: 49% 11th: 47%	For 2024 CHKS data: 5th: 75% 7th: 55% 9th: 44% 11th: 49%		For 2025 CHKS data: 5th: 60% 7th: 41% 9th: 59% 11th:53%	Data will be populated June 2026: Outcome targeted at 5th: 77% 7th: 54% 9th: 59% 11th: 57%
3.2	% student expulsion and suspension data	From Ca School Dashboard: Suspension Rate: 2021-22: 2% 2022-23: 2.70% Expulsion Rate 2021-22: 0.10% 2022-23: 0.14%	From DataQuest: Suspension Rate: 2023-24: 2.6% Expulsion Rate 2023-24: 0.1%		From DataQuest: Suspension Rate: 2024-25: 2.40% Expulsion Rate 2024-25: 0%	Data will be populated June 2026. Outcome targeted at: Suspension Rate: 2025-26: 2.43% Expulsion Rate 2025-26: 0.12%
3.3	% student attendance Rate	Data from School Status Attend 2021-22: 92.3%; 2022-23: 91.8%;	Data from School Status Attend 2023-24: 91.5%		Data from School Status Attend 2024-25: 92.70%	By 2027, the district Attendance Rate will equal or exceed 98%, Data will be populated in June 2027
3.4	% district Chronic Absenteeism Rate	Data from DataQuest	Data from DataQuest		Data from DataQuest	District Chronic Absenteeism Rate

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		2018-19 (PrePandemic) Chronic Absenteeism Rates Alvin S. Hatch 5.7% El Granada 7.4% Farallone View 8.0% Half Moon Bay High 12.6% Kings Mountain 16.9% Manuel F. Cunha Intermediate 18.0% Pilarcitos Alternative High 60% Baseline 2022-23 Alvin S. Hatch 28.7% El Granada 22.9% Farallone View 18.3% Half Moon Bay High 20.2% Kings Mountain 33.3% Manuel F. Cunha Intermediate 20.7% Pilarcitos Alternative High 90.2%	2023-24: Alvin S. Hatch 14.5% El Granada 16.4% Farallone View 11.5% Half Moon Bay High 24.8% Kings Mountain 13.6% Manuel F. Cunha Intermediate 16.8% Pilarcitos Alternative High 59.3%		2024-25: Alvin S. Hatch 13.90% El Granada 15.90% Farallone View 12.00% Half Moon Bay High19.80% Kings Mountain 8.30% Manuel F. Cunha Intermediate 14.20% Pilarcitos Alternative High 59.10%	will be reduced for all schools to within 5% under the 2023-24 levels. Data will be populated in June 2026 HA 13.78% EG 15.58% FV 10.92% HMB 23.56% KM 12.92% CU 15.96% PHS 56.33%
3.5	# of Middle School student Dropout Rate	Data from DataQuest and CALPADS 2016-17 Adjusted Grade 7 Dropouts: 1 2016-17 Adjusted Grade 8 Dropouts: 0 Baseline 2022-23 Dropout rate grades 7-8: 1/584=0.1%	Data from DataQuest and CALPADS 2023-24 Dropout rate grades 7-8 1/542=0.1%		Data from DataQuest and CALPADS 2024-25 Dropout rate grades 7-8 =0.19%	# of Middle School student Dropout Rate will reduce to 0 for 7th and 8th grade source: DataQuest and CALPADS
3.6	# of High School student Dropout Rate	Data from DataQuest and CALPADS	Data from DataQuest and CALPADS		Data from DataQuest and CALPADS 2024-25 Dropout rate grades 9-12 = 4.03%	# of High School Dropout Rate will be reduced to 1%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		2016-17 Annual Adjusted Grade 9-12 Dropout Rate: 3% 2022-23 Dropout rate grades 9-12: 30/1062=2.8%	2023-24 Dropout rate grades 9-12: 26/1028=2.5%			source: DataQuest and CALPADS
3.7	% High School Graduation Rate	Data from DataQuest 2022-23 Half Moon Bay High School Four-Year Adjusted Cohort Graduation Rate: 90.6% 2022-23 Pilarcitos Alternative High School Four-Year Adjusted Cohort Graduation Rate: 35.0%	Data from DataQuest 2023-24 Half Moon Bay High School Four-Year Adjusted Cohort Graduation Rate: 91.9% 2023-24 Pilarcitos Alternative High School Four-Year Adjusted Cohort Graduation Rate: 63.6%		Data from DataQuest 2024-25 Half Moon Bay High School Four-Year Adjusted Cohort Graduation Rate: 96.40% 2024-25 Pilarcitos Alternative High School Four-Year Adjusted Cohort Graduation Rate: 60.90%	2025-2026 Data High School Graduation Rate will increase at HMBHS to 96% and at PHS to 50%
3.8	The Panorama Survey was the original metric, and was discontinued in the 2024-25 School year. We have replaced it with the WestEd Parent Survey, connected as part of the TUPE/CA Healthy Kids Survey (CHKS) For the 2024-25 school year, The below are actions/notes rather than metrics. These will be reflected in the Actions going forward. [Implement a plan for home-school connectedness and parent/family survey participation and satisfaction Form a Committee: Include teachers, parents, administrators,	Data from Surveys: 2022-2023: 320 families completed Panorama Survey 2023-2024: 227 families completed the Panorama Survey Panoramic Survey Results: Barriers to Engagement: 78% favorable (1% increase since Spring 2023). School Climate: 60% favorable (3% increase since Spring 2023). Family Engagement: 28% favorable (1%	Source: WestEd California School Parent Survey (CSPS) 2023-24, District aggregate 528 parents completed the CSPS School actively seeks the input of parents before making important decisions. Strongly agree/agree: 52% Parents feel welcome to participate at this school. Strongly agree/agree: 75%		Source: WestEd California School Parent Survey (CSPS) 2024-25, District aggregate: 302 parents completed the CSPS School actively seeks the input of parents before making important decisions. Strongly agree/agree: 63% Parents feel welcome to participate at this school. Strongly agree/agree: 87%	Data from Survey: 10% increase in survey participation: Parents completing the WestEd California School Parent Survey (CSPS) District aggregate: Target = 394 parents completing 5% annual increase in parent engagement metrics: School actively seeks the input of parents before making important decisions.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
	and community members to oversee the initiative. Regular Meetings: Schedule regular meetings to discuss progress, challenges, and next steps. Develop Communication Strategies]	increase since Spring 2023). Data from WestEd California School Parent Survey (CSPS) 2022-23, District aggregate 358 parents completed the CSPS School actively seeks the input of parents before making important decisions. Strongly agree/agree: 67% Parents feel welcome to participate at this school. Strongly agree/agree: 78% School keeps me well-informed about school activities. Strongly agree/agree: 82% Attended a general school meeting: 89% This school is a supportive and inviting place for students to learn. Strongly agree/agree: 79% This school is a safe place for my child. Strongly agree/agree: 80%	School keeps me well-informed about school activities. Strongly agree/agree: 82% Attended a general school meeting: 88% This school is a supportive and inviting place for students to learn. Strongly agree/agree: 76% This school is a safe place for my child. Strongly agree/agree: 80% Parents of students with IEPS: School actively seeks the input of parents: 11% strongly agree Parents of students with IEPS: Parents feel welcome to participate in this school: 23% strongly agree Parents of students with IEPS: Communication with parents about school: 31% strongly agree		School keeps me well-informed about school activities. Strongly agree/agree: 89% Attended a general school meeting: 94% This school is a supportive and inviting place for students to learn. Strongly agree/agree: 86% This school is a safe place for my child. Strongly agree/agree: 90% Parents of students with IEPS: School actively seeks the input of parents: 21% strongly agree Parents feel welcome to participate in this school: 39% strongly agree Communication with parents about school: 38% strongly agree"	Strongly agree/agree: Target = 70% Parents feel welcome to participate at this school. Strongly agree/agree: Target = 82% School keeps me well-informed about school activities. Strongly agree/agree: Target = 86% Attended a general school meeting: Target = 93% This school is a supportive and inviting place for students to learn. Strongly agree/agree: Target = 83% This school is a safe place for my child. Strongly agree/agree: Target = 84%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		For the 2024-25 school year, The below are actions/notes rather than metrics. These will be reflected in the Actions going forward. [Increase family Engagement Use emails, newsletters, social media, and the school website to reach parents and families. Language Accessibility: Ensure communications are available in multiple languages as needed. Consistent Messaging: Provide clear information about the importance of home-school connectedness and how parents can get involved. Increase Parent Involvement: Develop Professional Development that targets the following areas: Workshops and Events: Organize workshops, seminars, and family events to engage parents. Volunteer Opportunities: Promote volunteer				

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		opportunities within the school. Parent-Teacher Associations: Strengthen the role of PTAs and other parent groups. Enhance Technology and Accessibility: Promote the use of online portals for parents to access student information and school updates. Virtual Meetings: Offer virtual meetings and webinars to accommodate parents' schedules and increase accessibility. Provide Support and Resources:]				
3.9	% enrollment of Student Engagement through Summer School Interventions Source: Summer School Attendance Data Recommendation: change just to enrollment	Final enrollment for SS 2023 estimated at: 451 Big Lift = 136 Summer STEAM =140 Immersion = 23 Credit Recovery = 88 High School PE, freshman, Algebra, Science =29 ESY & Summer Skills = 35	Final enrollment for SS 2024 estimated at: 545 Big Lift = 140 Summer STEAM = 165 Bridge Freshmen = 5 Credit Recovery = 132 High School PE, Algebra, Science = 19 ESY & Summer Skills = 34 ELOP = 50		Final enrollment for SS 2024 estimated at: 393 Big Lift = 130 Summer STEAM = 135 Bridge Freshmen = 9 Credit Recovery = 64 High School PE, Algebra, Science = 0 ESY & Summer Skills = 10 ELOP = 45	10% increased enrollment of Student Engagement through Summer School Interventions (500 Students)

^ctions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
3.1	**Layers of Support** Continue student wellness strategies and monitor student outcome data to support the whole child 3.1A | Expand on robust athletics and VAPA programs to create more diverse opportunities for student belonging (e.g., clubs) 3.1B | Utilize measurement and monitoring systems in the areas of Behavior, Social Emotional Learning, Mental Health, and Academics to guide ongoing services 3.1C | Integrate thematic units incorporating culturally relevant lessons, Visual Arts and Performing Arts, Environmental Sustainability, STEM, and wellness supports into core curricula 3.1D | Promote nutrition, health education, and physical activity within the core curriculum 3.1E | Implement a PK-12th MTSS tiered plan of staff and student support providing standardized intervention strategies designed to enhance core instruction and serve student needs 3.1F | Engage in Plan-Do-Study-Act Cycles of Inquiry to review CHKS data and integrate into SPSA goals	No	Planned	See Metrics Above		$137,000.00	$140,256
3.2	**Social Emotional Support Provide services promoting social-emotional learning, mental health, and emotional support for students (LCAP and LREBG)** 3.2 A Continue implementation of Positive Behavior Intervention Support (PBIS), Multi-Tiered System of Supports (MTSS), and Pyramid Framework for PK-12 (5.1)	No	Planned	See Metrics Above		$512,871.00	$1,684

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	3.2 B Implement evidence-based Social Emotional Learning (SEL) programs and curriculum in grades PK-12 to support student well-being 3.2 C Provide access to direct school-based mental health counseling programs that are evidence-based to help support student engagement and well-being (LCAP 4.1) 3.2 D Continue development and implementation of Behavior Intervention Plans (BIPs) for students identified as needing those services by Coordination of Services Teams (COST) 3.2 E Maintain community partnerships to provide cost-effective resources that can help support students and families (LCAP 4.2) 3.2 F Provide evidence-based SEL workshops to strengthen individual and community well-being (TK-12) LCAP and LREBG Action Research extensively validates this comprehensive approach to social-emotional support. Studies demonstrate that multi-tiered frameworks like PBIS and MTSS reduce disciplinary incidents by 20-60% while improving academic outcomes and school climate. Evidence-based SEL programs yield an average of 11 percentile points of improvement in academic achievement and significant reductions in behavioral problems. School-based mental health services show superior outcomes compared to external referrals, with students demonstrating greater treatment adherence and improved engagement. Individualized behavior interventions, when implemented						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	systematically, reduce problematic behaviors by 80-90% while increasing positive outcomes. Community partnerships enhance effectiveness and sustainability, while family and community SEL capacity building create reinforcing environments that strengthen and sustain student behavioral improvements over time. Metric being used to monitor the action: Metric 3.2 LREBG Funds supporting this action: $455,871 per year through 2027–28						
3.3	**Family Engagement and Support: Provide culturally competent resources to students and families by strengthening community partnerships** 3.3A Provide family engagement support to help families prioritize student attendance and support academic progress 3.3B Maintain participation with family organizations (e.g., ELAC, DELAC, PTO, SIPA, SSC, et cetera) and initiate DEI Committee to advise on the process 3.3C Develop a communication plan for regular family engagement activities at district and school sites to foster positive relationships for staff and families 3.3D Expand case management strategy with an emphasis on parent/family education and support 3.3 E Increase parent/family training on College and Career student pathways (e.g., A-G graduation pathway, CUSD graduation	Yes	Partially Implemented	See Metrics Above		$38,000.00	$6,000

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	pathway, dual enrollment, and concurrent enrollment) 3.3 F Develop a home visit protocol as part of standard student intervention processes						

Goal 4

Goal Description
DISTRICT SUSTAINABILITY **Build on environmental literacy efforts, optimized facilities, efficient use of resource and ensure adequate and efficient staffing as a way to control operational costs and "right size" services to match school enrollments** **Increase the implementation of a positive climate framework to increase student wellbeing and student academic achievement while decreasing chronic absenteeism, discipline referrals, suspensions, and expulsions.**

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
4.1	% of 5th, 8th, and 12th grade students at proficiency or above on the CAASPP CAST scores	2022-2023 Data 5th Grade 28% 8th Grade 24% 12th Grade 21% source: CAASPP CAST Data	2023-2024 Data 5th Grade 30% 8th Grade 29% 12th Grade 27% source: CAASPP CAST Data		2024-2025 Data 5th Grade 30% 8th Grade 31% 11th Grade 14% The CAST was administered to 11th graders only during the 2024-25 school year source: CAASPP CAST Data	2026-2027 5th Grade 38% 8th Grade 34% 12th Grade 31% source: CAASPP CAST Data
4.2	Meet its legally required minimum three percent (3%) reserve for economic uncertainties ensuring positive certifications	2023-2024 Data 7% reserve	2024-2025 Data 3% reserve		2025-2026Data 10% reserve	2026-2027 Data Maintain a minimum of 3% reserve yearly
4.3	% of diverse teaching staff by 3% and % of teachers participating in professional development towards career advancement	2023-2024 Data Increase the percentage of diverse teaching staff by 3%,	2024-2025 Data		2025-2026 Data Increase the percentage of diverse teaching staff | 3%	2026-2027 Data Increase the percentage of diverse

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		and increase the percentage of teachers participating in professional development towards career advancement by 3%	Increase the percentage of diverse teaching staff | 3% Increase the percentage of teachers participating in professional development towards career advancement | 3%		Increase the percentage of teachers participating in professional development towards career advancement | 3%	teaching staff by 3%, and increase the percentage of teachers participating in professional development towards career advancement by 3% Data will be retrieved at the end of 2026/2027 academic school year.
4.4	All schools will rate "Good" on the FIT report	2023 FIT reports as included in the 2023 School Accountability Report Cards (SARC): 3 out of 7 schools scored "Good" on the FIT report https://www.cabrillo.k12.ca.us/cms/one.aspx?portalId=18665063&pageId=18819745	2023 FIT reports as included in the 2023 School Accountability Report Cards (SARC): 3 out of 7 schools scored "Good" on the FIT report https://www.cabrillo.k12.ca.us/cms/one.aspx?portalId=18665063&pageId=18819745		2025 FIT reports as included in the 2024/25 School Accountability Report Cards (SARC): 5 schools scored "Good" and 2 scores 'exemplary' out of 7 on the FIT report https://www.cabrillo.k12.ca.us/cms/one.aspx?portalId=18665063&pageId=18819745	7 out of 7 sites will rate "Good" on the FIT report in the Data: 2026-27 School Accountability Report Cards (SARC)
4.5	% of CUSD teachers appropriately assigned and fully credentials in the subject area and for the students they are teaching	83% of teachers are considered Highly Qualified DATA SOURCE: CA Department of Education | Data Quest 2022-2023 School Year - Teaching Assignment Monitoring Outcomes by Full-Time Equivalent (FTE) Report	83% of teachers are considered Highly Qualified DATA SOURCE: Due to CDE being unable to update the Data, we will use our own CUSD data to determine if staff is highly qualified.			86% of teachers will be considered Highly Qualified DATA SOURCE: CUSD Data

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
4.6	% of CUSD students in the school district have sufficient access to the standards-aligned instructional materials	2022-2023 Data 100% of CUSD students in the school district have sufficient access to the standards-aligned instructional materials	2023-2024 Data 100% of CUSD students in the school district have sufficient access to the standards-aligned instructional materials		2024-2025 Data 202100% of CUSD students in the school district have sufficient access to the standards-aligned instructional materials	2025-2026 Data 100% of CUSD students in the school district have sufficient access to the standards-aligned instructional materials
4.7	Energy and water cost	2022-2023 Energy and Water Cost Total energy costs =$808,348.07 Total water costs =$109,627.76 TOTAL Energy & Water Cost=$917,975.83. source: Energy costs come from PG&E Gas costs come from SPURR Water costs come from Coastside County Water District, Montara Sanitary District, and California Water Service	2023-2024 Energy and Water Cost Total energy costs =TBD June 26, 2025 Total water costs =TBD June 26, 2025 TOTAL Energy & Water Cost=TBD June 26, 2025 source: Energy costs come from PG&E Gas costs come from SPURR Water costs come from Coastside County Water District, Montara Sanitary District, and California Water Service		2024-2025: Total Energy & Water Costs: $725,068.51, PG&E + SPURR (gas)= $558,455.81, Water = $166,612.70	Costs from energy and water savings will decrease by 10% lower than baseline data

ctions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
4.1	**Environmental Sustainability** 4.1A Implement Environmental Sustainability scope and sequence of experiences to provide all students with environmental literacy and outdoor learning activities 4.1B Train TK-5 educators using district science adoption to increase early scientific literacy 4.1C Maintain energy consumption and waste reduction awareness campaigns districtwide 4.1D Maintain clean and orderly classrooms and schools to support learning and ensure the safety of students and staff 4.1E Develop a multi-year Environmental Sustainability Plan to guide ongoing district actions toward promoting district-wide sustainability strategies 4.1F Continue ongoing bond investments to build upon school gardens, solar power generation, and water capture strategies at every school site	No	Partially Implemented	See Metrics Above		$2,211,000.00	$1,707,906
4.2	**Fiscal Sustainability:** **Align, augment, and monitor fiscal resources to ensure financial stability** **In both current year and out years 2027 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.**	No	Planned	See Metrics Above		$15,000.00	$5,985

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	4.2A. Follow FCMAT fiscal health framework to address deficit spending and increase reserves 4.2B Adopt and enact a Fiscal Stabilization Plan to provide reductions and savings required of financial solvency and sustainability 4.2C Explore a replacement parcel tax to increase funding for staff compensation 4.2D I Improve the use of CUSD's position control system to ensure adequate and efficient staffing as a way to control operational costs and "right size" services to match school enrollments 4.2E Implement SMCOE's recommended budget development process to secure an accurate account of expenditures and income 4.2F Continue to engage in Budget Advisory Committee meetings to obtain regular feedback on budgetary decisions						
4.3	**In both the current year and out years 2027, CUSD will work on increasing Employee Sustainability by 3%:** **Create systems to recruit, retain, and support highly qualified and diverse staff** 4.3 A Collaborate with California Department of Education, higher education institutions, and other recruitment organizations and agencies to engage a diverse and highly skilled talent pool 4.3B Develop an employee feedback survey for all staff to provide data for HR decision making	No	Planned	See Metrics Above		$235,000.00	$33,321

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	4.3C Explore alternative compensation structures to incentivize recruitment and retention of high potential, high performing, and diverse staff (e.g., below-market-rate staff housing) 4.3D Support beginning educators in their practice through the California Commission on Teacher Credentialing Teacher Induction Model 4.3E Promote a "Grow Your Own" program to help identify local talent and support CSEA employees for teacher certification and career advancement 4.3F Develop a district webpage to communicate opportunities for employee advancement through professional development by 2025						

Goal 5

Goal Description

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures

Impact to the Budget Overview for Parents

Item	As adopted in Budget Overview for Parents	Mid-Year Update
Total LCFF Funds		
LCFF Supplemental/Concentration Grants		

CABRILLO UNIFIED SCHOOL DISTRICT

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

SUPERINTENDENT
Dr. Ramon Miramontes

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

MEMORANDUM

MEETING DATE: February 12, 2026
TO: Members of the Governing Board
FROM: Jennifer Marsh, Chief Business Officer
CATEGORY: Action
ITEM TITLE: Approval of Independent Audit Report for the Year Ending June 30, 2025

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, 2025, 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

2024-25 CUSD Audited Financial Report.

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

Approve the Independent Audit Report for the year ending June 30, 2025, as submitted.

Prepared by: *Holly Lynne*

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

AUDIT REPORT

JUNE 30, 2025

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, 2025, 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, 2025 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, 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 financial trends and analysis and the reconciliation of the Annual Financial and Budget Report to the Audited Financial Statements, as required by the *2024-25 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 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 26, 2026, 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 26, 2026
Morgan Hill, California

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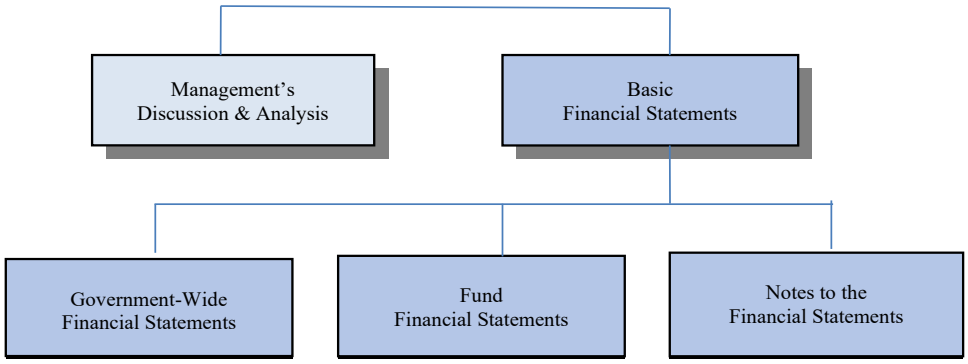
Management's Discussion and Analysis

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, 2025. 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, 2025 were as follows:

- Total net position decreased by $916,757 from June 30, 2024 to June 30, 2025.
- General revenues accounted for $50,931,267, which is 77% of all revenues. Program specific revenues in the form of operating grants and contributions and charges for services accounted for $15,008,427 or 23% of total revenues of $65,939,694.
- The District had $66,856,451 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) decreased by $14,587,438, or 16%, from June 30, 2024 to June 30, 2025.
- Among major funds, the General Fund reported $51,272,407 in revenues and $54,202,052 in expenditures. The General Fund's fund balance increased by $3,790,507 from June 30, 2024 to June 30, 2025.

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 2024 - 2025?" 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, Special Reserve Fund for Capital Outlay Projects, 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 $9,024,237 and net capital assets increased by $23,255,073 while long-term liabilities increased by $2,048,818. Unrestricted net position of the District, which does not have constraints from grantors, legal requirements, or legislation, increased by $3,563,417.

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

Table 1 - Summary of Net Position

	2025	2024	Change	Percent
Assets				
Current Assets	$ 84,613,039	$ 98,843,875	$(14,230,836)	-14.4%
Capital Assets	159,927,069	136,671,996	23,255,073	17.0%
Total Assets	$ 244,540,108	$ 235,515,871	$ 9,024,237	3.8%
Deferred Outflows of Resources	$ 14,254,378	$ 15,826,174	$ (1,571,796)	-9.9%
Liabilities				
Current and Other Liabilities	$ 10,154,753	$ 8,532,151	$ 1,622,602	19.0%
Long-Term Liabilities	215,071,358	213,022,540	2,048,818	1.0%
Total Liabilities	$ 225,226,111	$ 221,554,691	$ 3,671,420	1.7%
Deferred Inflows of Resources	$ 8,457,355	$ 3,759,577	$ 4,697,778	125.0%
Net Position				
Net Investment in Capital Assets	$ 42,849,209	$ 41,458,080	$ 1,391,129	3.4%
Restricted	13,680,488	19,551,791	(5,871,303)	-30.0%
Unrestricted	(31,418,677)	(34,982,094)	3,563,417	10.2%
Total Net Position	$ 25,111,020	$ 26,027,777	$ (916,757)	-3.5%

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

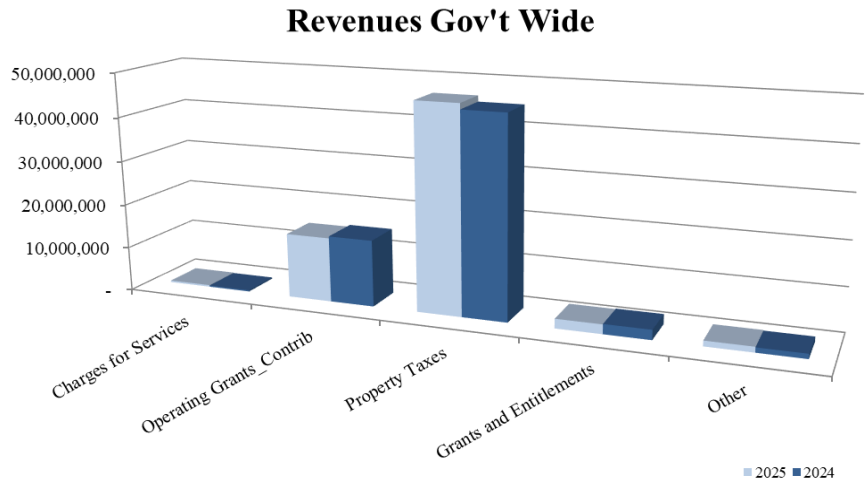
Table 2 - Change in Net Position

	2025	2024	Change	Percent
Revenues				
Program Revenues:				
Charges for Services	$ 380,921	$ 280,466	$ 100,455	35.8%
Operating Grants and Contributions	14,627,506	15,075,187	(447,681)	-3.0%
General Revenues:				
Property Taxes	45,903,595	45,215,398	688,197	1.5%
Grants and Entitlements - Unrestricted	2,150,837	2,257,737	(106,900)	-4.7%
Other	2,876,835	1,130,846	1,745,989	154.4%
Total Revenues	65,939,694	63,959,634	1,980,060	3.1%
Program Expenses				
Instruction	32,451,364	32,077,078	374,286	1.2%
Instruction-Related Services	8,275,650	8,538,116	(262,466)	-3.1%
Pupil Services	5,769,421	5,237,394	532,027	10.2%
General Administration	5,235,577	4,077,694	1,157,883	28.4%
Plant Services	6,208,346	6,760,480	(552,134)	-8.2%
Ancillary Services	1,324,534	1,187,405	137,129	11.5%
Community Services	129,074	119,513	9,561	8.0%
Payments to Other Agencies	265,457	376,466	(111,009)	-29.5%
Interest and Fiscal Charges	7,197,028	5,841,313	1,355,715	23.2%
Total Expenses	66,856,451	64,215,459	2,640,992	4.1%
Change in Net Position	$ (916,757)	$ (255,825)	$ (660,932)	258.4%

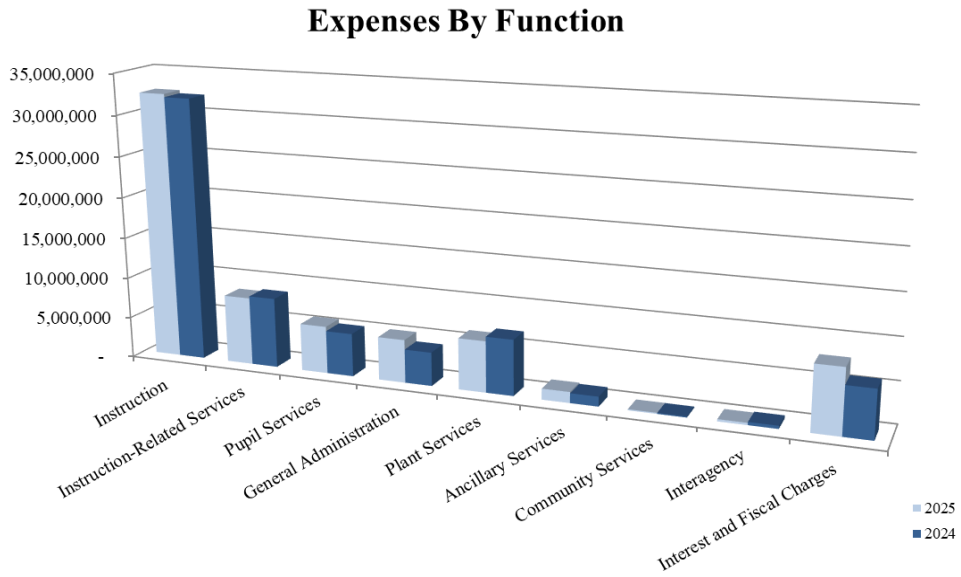
Property taxes comprised 70% of District revenues versus 71% in the prior year. Direct instruction costs comprised 49% of District expenses for fiscal year 2024-25 versus 50% in the prior year. Total revenues increased by 3.1% and total expenses increased by 4.1% as compared to the prior fiscal year.

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, 2024 and 2025:



The following is a summary of expenses by function for the fiscal years ended June 30, 2024 and 2025:



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	2025	2024	Change	Percent
Instruction	$ 27,359,530	$ 25,350,626	$ 2,008,904	7.9%
Instruction-Related Services	5,983,278	6,891,994	(908,716)	-13.2%
Pupil Services	4,375,157	3,507,068	868,089	24.8%
General Administration	4,754,809	4,040,306	714,503	17.7%
Plant Services	6,172,745	6,679,721	(506,976)	-7.6%
Ancillary Services	912,969	806,528	106,441	13.2%
Community Services	114,481	86,228	28,253	32.8%
Payments to Other Agencies	(5,021,973)	(4,343,978)	(677,995)	-15.6%
Interest and Fiscal Charges	7,197,028	5,841,313	1,355,715	23.2%
Total Net Cost of Services	$ 51,848,024	$ 48,859,806	$ 2,988,218	6.1%

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	2025	2024	Change
General Fund	$ 11,506,152	$ 7,715,645	$ 3,790,507
Building Fund	51,527,140	62,206,084	(10,678,944)
Special Reserve Fund for Capital Outlay Projects	5,070,299	11,745,980	(6,675,681)
Bond Interest & Redemption Fund	6,337,553	7,631,189	(1,293,636)
Nonmajor Funds	3,210,142	2,939,826	270,316
Total Governmental Fund Balances	$ 77,651,286	$ 92,238,724	$ (14,587,438)

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 2024-25 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 $8,955,786 from the original to final budget.

For the General Fund, the final budget basis revenue and other financing sources estimate was $50,807,943. The original budgeted estimate was $45,325,558.

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	2025 Net Capital Asset	2024 Net Capital Asset	Percentage Change
Land	$ 1,456,448	$ 1,456,448	0.0%
Work-in-Progress	60,648,680	35,864,957	69.1%
Site Improvements	12,348,677	11,568,606	6.7%
Buildings and Improvements	84,798,327	86,986,842	-2.5%
Furniture and Equipment	674,937	795,143	-15.1%
Totals	$ 159,927,069	$ 136,671,996	17.0%

LONG TERM LIABILITIES

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

Table 6 - Long-term Liabilities

Type	2025	2024	Percentage Change
General obligation bonds	$ 168,605,000	$ 157,420,000	7.1%
Unamortized bond premiums - net	14,442,048	14,686,453	-1.7%
Net Pension Liability	31,748,769	40,536,082	-21.7%
Compensated absences	275,541	380,005	-27.5%
Total Debt	$ 215,071,358	$ 213,022,540	1.0%

FACTORS BEARING ON THE DISTRICT'S FUTURE

The financial position of the District is influenced by several factors that are expected to affect operations during 2025–26 and in future fiscal years. Statewide economic conditions remain uncertain, and the Governor's 2025–26 Budget proposal reflects modest revenue growth. While the Local Control Funding Formula is projected to increase slightly, expenditure pressures in areas such as pensions, special education, and employee compensation may continue to grow at a faster rate than state revenues.

Enrollment and average daily attendance trends continue to shift due to demographic changes and local housing patterns. As ADA remains the primary determinant of LCFF revenue, even small fluctuations may affect funding levels. To meet Proposition 2 requirements, the District is initiating an updated enrollment and demographic study, which will guide long-term staffing, classroom capacity, and facilities planning.

Employee salaries and benefits remain the largest component of the District's operating costs. Rising pension contribution rates and increases in health insurance premiums continue to place pressure on the General Fund. Outcomes of ongoing and future collective bargaining negotiations will directly influence multiyear projections and the District's ability to maintain adequate reserves.

The District continues its efforts to strengthen reserves to support long-term fiscal solvency and maintain the required reserve for economic uncertainties. Sustained attention to distinguishing between one-time and ongoing expenditures will be necessary to preserve structural balance and support the District's credit profile.

As a Basic Aid district, local property tax revenues remain a primary driver of financial stability; however, revenues may fluctuate due to changes in assessed valuation and market activity on the Coastside. Continued monitoring of local property tax trends is essential to ensuring accurate multiyear projections.

The District will also continue to evaluate the long-term fiscal impacts of special education costs, rising health benefit premiums, state and federal grant sunsets, and operational needs such as technology upgrades and liability insurance requirements. These factors, individually and collectively, will influence the District's financial position in the years ahead.

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, 2025

	Governmental Activities
Assets	
Current assets:	
Cash in county treasury	$ 79,469,573
Cash in revolving fund	25,000
Cash in bank	113,021
Cash with fiscal agent	41,866
Accounts receivable	4,950,564
Inventories	13,015
Total current assets	84,613,039
Capital assets - net	159,927,069
Total Assets	$ 244,540,108
Deferred Outflows of Resources	
Deferred loss on early retirement of long-term debt	$ 536,250
Pension adjustments	13,718,128
Total Deferred Outflows of Resources	$ 14,254,378
Liabilities	
Accounts payable	$ 5,567,575
Unearned revenue	1,394,178
Accrued interest	3,193,000
Total current liabilities	10,154,753
Long-term liabilities:	
Due within one year	1,225,000
Due after one year	213,846,358
Total long-term liabilities	215,071,358
Total Liabilities	$ 225,226,111
Deferred Inflows of Resources	
Pension adjustments	$ 8,457,355
Net Position	
Net investment in capital assets	$ 42,849,209
Restricted for:	
Capital projects	7,906,723
Educational programs	5,443,115
Adult education	96,413
Cafeteria programs	234,237
Total restricted net position	13,680,488
Unrestricted	(31,418,677)
Total Net Position	$ 25,111,020

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, 2025

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental activities				
Instruction	$ 32,451,364	$ 9,393	$ 5,082,441	$ (27,359,530)
Instruction-related services:				
Supervision of instruction	2,522,645	1,232	1,659,492	(861,921)
Instruction library, media and technology	1,968,804	1,827	32,739	(1,934,238)
School site administration	3,784,201	2,520	594,562	(3,187,119)
Pupil services:				
Home-to-school transportation	988,196	3,131	65,043	(920,022)
Food services	1,158,983	79,454	820,316	(259,213)
All other pupil services	3,622,242	1,531	424,789	(3,195,922)
General administration:				
All other general administration	5,235,577	89	480,679	(4,754,809)
Plant services	6,208,346	1,134	34,467	(6,172,745)
Ancillary services	1,324,534	588	410,977	(912,969)
Community services	129,074	771	13,822	(114,481)
Payments to other agencies	265,457	279,251	5,008,179	5,021,973
Interest on long-term debt	7,197,028	-	-	(7,197,028)
Total governmental activities	$ 66,856,451	$ 380,921	$ 14,627,506	(51,848,024)
General revenues:				
Taxes and subventions:				
Taxes levied for general purposes				36,784,862
Taxes levied for debt service				7,533,384
Taxes levied for other specific purpose				1,585,349
Federal and state aid non restricted to specific purposes				2,150,837
Interest and investment earnings				2,043,298
Miscellaneous				833,537
Total general revenues and special item				50,931,267
Change in net position				(916,757)
Net position beginning				26,027,777
Net position ending				$ 25,111,020

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

CABRILLO UNIFIED SCHOOL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2025

	General Fund	Building Fund	Special Reserve Fund For Capital Outlay Projects	Bond Interest and Redemption Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and investments	$ 12,395,056	$ 53,786,775	$ 3,661,443	$ 6,286,823	$ 3,339,476	$ 79,469,573
Cash in revolving fund	25,000	-	-	-	-	25,000
Cash in bank	113,021	-	-	-	-	113,021
Cash with fiscal agent	41,866	-	-	-	-	41,866
Accounts receivable	3,903,825	548,259	37,824	50,730	409,926	4,950,564
Due from other funds	3,620,302	-	5,424,955	-	166,454	9,211,711
Prepaid items and stores inventories	6,524	-	-	-	6,491	13,015
Total Assets	$ 20,105,594	$ 54,335,034	$ 9,124,222	$ 6,337,553	$ 3,922,347	$ 93,824,750
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	$ 2,458,806	$ 2,390,011	$ 564,742	$ -	$ 154,016	$ 5,567,575
Due to other funds	5,173,528	417,883	3,489,181	-	131,119	9,211,711
Unearned revenue	967,108	-	-	-	427,070	1,394,178
Total Liabilities	8,599,442	2,807,894	4,053,923	-	712,205	16,173,464
Fund balances:						
Nonspendable:						
Revolving fund	25,000	-	-	-	-	25,000
Stores inventories	6,524	-	-	-	6,491	13,015
Restricted for:						
Educational programs	5,443,115	-	-	-	-	5,443,115
Debt service	-	-	-	6,337,553	-	6,337,553
Adult education	-	-	-	-	96,413	96,413
Cafeteria programs	-	-	-	-	234,237	234,237
Capital projects	-	51,527,140	5,070,299	-	2,836,424	59,433,863
Assigned for:						
Site repairs	-	-	-	-	267	267
Child development	-	-	-	-	36,310	36,310
Unassigned:						
Economic uncertainties	2,166,070	-	-	-	-	2,166,070
Unappropriated	3,865,443	-	-	-	-	3,865,443
Total Fund Balances	11,506,152	51,527,140	5,070,299	6,337,553	3,210,142	77,651,286
Total Liabilities and Fund Balances	$ 20,105,594	$ 54,335,034	$ 9,124,222	$ 6,337,553	$ 3,922,347	$ 93,824,750

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, 2025

Total fund balances - governmental funds		$ 77,651,286
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	$ 212,018,078	
Accumulated depreciation	(52,091,009)	159,927,069
Interest payable on long-term debt does not require the use of current financial resources and, therefore, is not reported in the governmental funds.		(3,193,000)
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.		13,718,128
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.		(8,457,355)
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	$ 168,605,000	
Unamortized bond premium	14,442,048	
Deferred loss on defeasance on long-term debt	(536,250)	
Net pension liabilities	31,748,769	
Compensated absences (vacation)	275,541	(214,535,108)
Total net position - governmental activities		$ 25,111,020

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, 2025

	General Fund	Building Fund	Special Reserve Fund For Capital Outlay Projects	Bond Interest and Redemption Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Revenues:						
LCFF sources	$ 38,313,096	$ -	$ -	$ -	$ -	$ 38,313,096
Federal revenue	1,290,031	-	-	-	373,441	1,663,472
Other state	6,387,769	-	-	30,491	1,568,054	7,986,314
Other local	5,281,511	3,346,717	380,990	8,407,806	559,787	17,976,811
Total revenues	51,272,407	3,346,717	380,990	8,438,297	2,501,282	65,939,693
Expenditures:						
Current						
Instruction	29,385,971	-	-	-	514,843	29,900,814
Instruction-related services:						
Supervision of instruction	2,522,462	-	-	-	122,510	2,644,972
Instruction library, media and technology	1,997,057	-	-	-	-	1,997,057
School site administration	3,444,432	-	-	-	499,528	3,943,960
Pupil services:						
Home-to-school transportation	863,245	-	-	-	-	863,245
Food services	5,648	-	-	-	1,209,536	1,215,184
All other pupil services	3,797,891	-	-	-	-	3,797,891
General administration:						
All other general administration	5,406,437	-	-	-	40,237	5,446,674
Plant services	4,479,884	119,873	-	-	29,196	4,628,953
Facilities acquisition and construction	579,960	28,647,288	33,446	-	118,189	29,378,883
Ancillary Services	1,324,534	-	-	-	-	1,324,534
Community services	129,074	-	-	-	-	129,074
Payments to other agencies	265,457	-	-	-	-	265,457
Debt service:						
Principal	-	-	-	3,815,000	-	3,815,000
Interest and fees	-	258,500	-	6,561,616	-	6,820,116
Total expenditures	54,202,052	29,025,661	33,446	10,376,616	2,534,039	96,171,814
Excess (deficiency) of revenues over (under) expenditures	(2,929,645)	(25,678,944)	347,544	(1,938,319)	(32,757)	(30,232,121)
Other financing sources (uses):						
Transfers in	7,023,225	-	-	-	303,073	7,326,298
Transfers out	(303,073)	-	(7,023,225)	-	-	(7,326,298)
Bond proceeds	-	15,000,000	-	-	-	15,000,000
Bond premiums	-	-	-	644,683	-	644,683
Total other financing sources (uses)	6,720,152	15,000,000	(7,023,225)	644,683	303,073	15,644,683
Net changes in fund balances	3,790,507	(10,678,944)	(6,675,681)	(1,293,636)	270,316	(14,587,438)
Fund balances beginning	7,715,645	62,206,084	11,745,980	7,631,189	2,939,826	92,238,724
Fund balances ending	$ 11,506,152	$ 51,527,140	$ 5,070,299	$ 6,337,553	$ 3,210,142	$ 77,651,286

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, 2025

Total net change in fund balances - governmental funds		$ (14,587,438)
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	$ 27,603,332	
Depreciation expense	(4,348,259)	23,255,073
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	$ (15,000,000)	
Bond premiums	(644,683)	
Repayment of bond principal	3,815,000	(11,829,683)
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:		889,088
In governmental funds, actual contributions to pension plans are reported as expenditures in the year incurred. However, in the government-wide Statement of Activities, only the current year pension expense as noted in the plans' valuation reports is reported as an expense, as adjusted for deferred inflows and outflows of resources.		2,517,739
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:		104,464
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.		(1,266,000)
Changes in net position of governmental activities		$ (916,757)

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, 2025

	School Scholarship Fund
Assets:	
Cash on hand and in banks	$ 126,631
Total Assets	$ 126,631
Net Position:	
Restricted	$ 126,631
Total Net Position	$ 126,631

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, 2025

	School Scholarship Fund
Additions	
Other Local	$ 136,124
Deductions	
Scholarships	131,363
Changes in net position	4,761
Net position beginning	121,870
Net position ending	$ 126,631

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, 2025, 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 Student Activity Fund and Special Reserve Fund for Other Than Capital Outlay.

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.

The Special Reserve Fund for Capital Projects exists primarily to account for funds set aside for Board designated construction projects.

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").

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 Student Activity Fund and 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, 2023
Measurement Date	June 30, 2024
Measurement Period	July 1, 2023 to June 30, 2024

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

	PERS	STRS	Total
Deferred outflows of resources	$5,237,438	$8,480,690	$13,718,128
Deferred inflows of resources	1,507,253	6,950,102	8,457,355
Pension expense	2,952,977	2,389,021	5,341,998
Net pension liabilities	15,629,649	16,119,120	31,748,769

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

The District recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – vacation and sick leave. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. The liability for compensated absences includes salary-related taxes and benefits, where applicable. Compensated absences in the governmental activities are liquidated primarily by using general fund resources.

Vacation

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.

Sick Leave

The District's policy permits employees to accumulate earned but unused sick leave. All sick leave lapses when employees leave the employ of the District and, upon separation from service, no monetary obligation exists. A liability for estimated value of sick leave that will be used by employees as time off is not included in the liability for compensated absences as employees typically use the most recently earned sick leave earned (Last in First Out). Therefore, it is not likely employees will use the remaining balance accumulated as of year-end.

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. 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 implementation of this standard did not have a material impact on the District's financial statements.

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 implementation of this standard did not have a material

impact on the District's financial statements and management determined there were no concentrations or constraints that make the District vulnerable to the risk of substantial impact.

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. 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.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*

This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, Leases, and intangible right-to-use assets recognized in accordance with Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, should be disclosed separately by major class of underlying asset in the capital as-sets note disclosures. Subscription assets recognized in accordance with Statement No. 96, Subscription-Based Information Technology Arrangements, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class.

This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset. 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, 2025 is as follows:

Description	Carrying Amount	Fair Value
Government-Wide Statements:		
Cash in county treasury investment pool	$ 79,469,573	$ 79,469,573
Cash in revolving fund	25,000	25,000
Cash in banks	113,021	113,021
Cash with fiscal agent	41,866	41,866
Total Government-Wide Cash and Investments	79,649,460	79,649,460
Fiduciary Funds:		
Cash in banks	126,631	126,631
Total Cash and Investments	$ 79,776,091	$ 79,776,091

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, 2025, the bank balance of the District's accounts with banks was $362,285, of which $77,686 was not insured by the FDIC.

Cash in County Treasury

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

Fair Value Measurements

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

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

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

Policies and Practices

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

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

A. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to the changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains cash with the San Mateo County Investment Pool. The pool has a fair value of approximately $2.8 billion and an amortized book value of $2.85 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, 2025:

Description	General Fund	Building Fund	Special Reserve Fund For Capital Outlay Projects	Bond Interest & Redemption Fund	Nonmajor Funds	Total
Unrestricted	$ 854,657	$ -	$ -	$ -	$ 3,070	$ 857,727
Federal Government	1,024,279	-	-	-	143,510	1,167,789
State Government	689,702	-	-	-	234,425	924,127
Local and Other Resources	1,335,187	548,259	37,824	50,730	28,921	2,000,921
Total Accounts Receivable	$ 3,903,825	$ 548,259	$ 37,824	$ 50,730	$ 409,926	$ 4,950,564

4. CAPITAL ASSETS AND DEPRECIATION

Capital asset activities for the year ended June 30, 2025 were as follows:

Capital Assets	Balance July 01, 2024	Additions	Adjustments & Deletions	Balance June 30, 2025
Land - not depreciable	$ 1,456,448	$ -	$ -	$ 1,456,448
Work-in-progress - not depreciable	35,864,957	25,610,199	(826,476)	60,648,680
Site improvements	17,251,255	1,596,223	-	18,847,478
Buildings and improvements	127,291,908	1,216,726	-	128,508,634
Furniture and equipment	2,550,178	6,660	-	2,556,838
Total capital assets	184,414,746	28,429,808	(826,476)	212,018,078
Less accumulated depreciation for:				
Site improvements	5,682,649	816,152	-	6,498,801
Buildings and improvements	40,305,066	3,405,241	-	43,710,307
Furniture and equipment	1,755,035	126,866	-	1,881,901
Total accumulated depreciation	47,742,750	4,348,259	-	52,091,009
Total capital assets - net depreciation	$ 136,671,996	$ 24,081,549	$ 826,476	$ 159,927,069

Depreciation expense was charged to governmental activities as follows:

Instruction	$ 4,037,897
Instruction library, media and technology	64,109
School site administration	22,645
Home-to-school transportation	164,875
All other general administration	40,806
Plant services	17,927
Total depreciation expense	$ 4,348,259

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	$ 7,023,225	$ 303,073
Special Reserve Fund	-	7,023,225
Nonmajor Funds	303,073	-
Totals	$ 7,326,298	$ 7,326,298

Interfund Receivables/Payables (Due From/Due To)

Interfund receivables and payables consisted of the following as of June 30, 2025:

Fund	Due From	Due To
General Fund	$ 3,620,302	$ 5,173,528
Building Fund	-	417,883
Special Reserve Fund	5,424,955	3,489,181
Nonmajor Funds	166,454	131,119
Totals	$ 9,211,711	$ 9,211,711

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, 2025:

Long Term Liabilities	Balance July 01, 2024	Additions	Deductions	Balance June 30, 2025	Due Within One Year
General Obligation Bonds	$ 157,420,000	$ 15,000,000	$ 3,815,000	$ 168,605,000	$ 1,225,000
Unamortized Bond Premium	14,686,453	644,683	889,088	14,442,048	-
Net Pension Liabilities	40,536,082	15,975,914	24,763,227	31,748,769	-
Compensated Absences	380,005	231,713	336,177	275,541	-
Total Long-Term Liabilities	$ 213,022,540	$ 31,852,310	$ 29,803,492	$ 215,071,358	$ 1,225,000

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.

On April 15, 2025, the District issued $15,000,000 in 2025 Series A General Obligation Bonds through Measure K for improvements and construction at District's school sites. The bonds were issued at a premium of $644,683 and secured by property taxes. Issuance costs of $258,500 were paid with bond proceeds on issuance. The net deposit into the Building Fund was $14,741,500 and $644,683 was deposited into the Bond Interest and Redemption Fund to meet the required debt service reserve.

The following summarizes the bonds outstanding as of June 30, 2025:

Bond	Issue Date	Maturity Date	Interest Rate	Original Issue	Outstanding July 01, 2024	Issued	Redeemed	Outstanding June 30, 2025
2012B	1/14/2015	8/1/2044	2-5%	$ 20,000,000	$ 5,015,000	$ -	$ 220,000	$ 4,795,000
2012C	1/18/2017	8/1/2046	3.38-5%	20,000,000	19,960,000	-	-	19,960,000
2017	8/31/2017	8/1/2028	2-5%	4,610,000	3,855,000	-	670,000	3,185,000
2018A	9/25/2018	8/1/2048	3.5-5%	35,000,000	30,270,000	-	50,000	30,220,000
2018B	6/3/2020	8/1/2050	4%	40,000,000	34,020,000	-	-	34,020,000
2012D	4/19/2023	8/1/2048	2.6-4.1%	23,000,000	22,650,000	-	740,000	21,910,000
2023	4/19/2023	8/1/2037	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	-	2,005,000	21,995,000
2024	5/2/2024	8/1/2041	4-5%	11,265,000	11,265,000	-	130,000	11,135,000
2024A	4/15/2025	8/1/2029	5%	15,000,000	-	15,000,000		15,000,000
Total General Obligation Bonds				$217,260,000	$ 157,420,000	$15,000,000	$ 3,815,000	$168,605,000

As of June 30, 2025, the annual debt service requirements of the general obligation bonds were as follows:

Fiscal Year	Principal	Interest	Total
2026	$ 1,225,000	$ 6,984,473	$ 8,209,473
2027	6,415,000	7,484,981	13,899,981
2028	6,870,000	7,163,456	14,033,456
2029	4,930,000	6,819,431	11,749,431
2030	4,710,000	6,592,331	11,302,331
2031-2035	16,565,000	30,392,156	46,957,156
2036-2040	28,295,000	25,388,097	53,683,097
2041-2045	43,205,000	18,208,475	61,413,475
2046-2050	48,805,000	7,609,650	56,414,650
2051-2055	7,585,000	189,626	7,774,626
Total	$ 168,605,000	$ 116,832,676	$ 285,437,676

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:

	SMCSIG June 30, 2024
Total Assets and Deferred Outflows	$ 86,469,967
Total Liabilities and Deferred Inflows	39,477,333
Total Equity	46,992,634
Total Revenues	90,813,314
Total Expenditures	79,027,242

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, 2025, 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	7.000%	8.000%
Required employer contribution rates	27.050%	27.050%

(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, 2025, the District's contributions were as follows:

	CalPERS
Contributions - employer	$ 2,561,215

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

As of June 30, 2025, 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	$ 15,629,649

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, 2024, 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, 2023 rolled forward to June 30, 2024 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, 2024 and 2025 was as follows:

	CalPERS
Proportion - June 30, 2024	0.04989%
Proportion - June 30, 2025	0.04373%
Change - Increase/(Decrease)	0.00049%

For the year ended June 30, 2025, the District recognized pension expense of $2,952,977 for the Plan.

At June 30, 2025, 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	$ 345,468	$ -
Differences between Expected and Actual Experience	1,310,318	111,861
Differences between Projected and Actual Investment Earnings	607,122	-
Differences between Employer's Contributions and Proportionate Share of Contributions	-	27,174
Change in Employer's Proportion	413,315	1,368,218
Pension Contributions Made Subsequent to Measurement Date	2,561,215	-
Total	$ 5,237,438	$ 1,507,253

The District reported $2,561,215 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, 2026.

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
2026	$ 668,171
2027	970,423
2028	(277,522)
2029	(192,103)
2030	-
Thereafter	-
Total	$ 1,168,969

Actuarial Assumptions - The total pension liabilities in the June 30, 2023 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
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	$ 23,217,974
Current	6.90%
Net Pension Liability	$ 15,629,649
1% Increase	7.90%
Net Pension Liability	$ 9,361,089

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, 2025, are summarized as follows:

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

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

For the year ended June 30, 2025, the District's contributions were as follows:

	CalSTRS
Employer Contributions	$ 3,651,035
State Contributions	1,471,288
Total	$ 5,122,323

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

As of June 30, 2025, 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	$ 16,119,120
State	7,395,452
Total	**$ 23,514,572**

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, 2024, 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, 2023 rolled forward to June 30, 2024 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, 2024 and 2025 was as follows:

	CalSTRS
Proportion - June 30, 2024	0.02951%
Proportion - June 30, 2025	0.02400%
Change - Increase/(Decrease)	-0.00112%

For the year ended June 30, 2025, the District recognized pension expense of $2,389,021 for the Plan which included an on-behalf amount of $1,471,288 from the state.

At June 30, 2025, 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	$ 70,560	$ 1,100,880
Differences between Expected and Actual Experience	1,823,280	704,880
Differences between Projected and Actual Investment Earnings	-	65,040
Differences between Employer's Contributions and Proportionate Share of Contributions	118,648	216,923
Change in Employer's Proportion	2,817,167	4,862,379
Pension Contributions Made Subsequent to Measurement Date	3,651,035	-
Total	$ 8,480,690	$ 6,950,102

The District reported $3,651,035 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, 2026.

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
2026	$ (1,510,166)
2027	936,154
2028	(318,618)
2029	(560,202)
2030	(28,949)
Thereafter	(638,666)
Total	$ (2,120,447)

Actuarial Assumptions - The total pension liabilities in the June 30, 2023 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.10%
Inflation	2.75%
Payroll Growth	3.25%
Wage Growth	3.50%
Postretirement Benefit Increases [1]	
Investment Rate of Return [2]	7.10%
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] Uses a base year of 2023 and projected improvement is based on the MP-2021 Ultimate Projection Scale.

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)
Public Equity	38.00%	5.25%
Real Estate	15.00%	4.05%
Private Equity	14.00%	6.75%
Fixed Income	14.00%	2.45%
Risk Mitigation Strategies	10.00%	2.25%
Inflation Sensitive	7.00%	3.65%
Liquidity	2.00%	0.05%
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.

(b) Real return is net of assumed 2.75% inflation.

(c) 20-to 30-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	$ 28,670,640
Current	7.10%
Net Pension Liability	$ 16,119,120
1% Increase	8.10%
Net Pension Liability	$ 5,638,080

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

REQUIRED SUPPLEMENTARY INFORMATION

CABRILLO UNIFIED SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL (GAAP)
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive - (Negative)
	Original	Final	Actual (GAAP Basis)	
Revenues:				
LCFF sources	$ 36,699,156	$ 38,705,192	$ 38,313,096	$ (392,096)
Federal revenues	1,280,623	1,389,244	1,290,031	(99,213)
Other state	4,244,293	6,593,308	6,387,769	(205,539)
Other local	3,101,486	4,120,199	5,281,511	1,161,312
Total revenues	45,325,558	50,807,943	51,272,407	464,464
Expenditures:				
Certificated salaries	16,558,957	20,067,623	20,067,623	-
Classified salaries	8,061,317	9,882,668	9,882,668	-
Employee benefits	12,256,891	13,207,816	13,207,816	-
Books and supplies	1,456,253	2,040,939	2,039,958	981
Services and other operating expenditures	6,568,773	8,250,791	8,250,791	-
Capital outlay	75,000	518,403	518,403	-
Other outgo	270,056	234,793	234,793	-
Total expenditures	45,247,247	54,203,033	54,202,052	981
Excess (deficiency) of revenues over (under) expenditures	78,311	(3,395,090)	(2,929,645)	465,445
Other financing sources (uses):				
Transfers in	-	(3,534,044)	7,023,225	10,557,269
Transfers out	(290,144)	(303,073)	(303,073)	-
Total other financing sources (uses)	(290,144)	(3,837,117)	6,720,152	10,557,269
Change in fund balance	(211,833)	(7,232,207)	3,790,507	11,022,714
Fund balances beginning	7,715,645	7,715,645	7,715,645	-
Fund balances ending	$ 7,503,812	$ 483,438	$ 11,506,152	$ 11,022,714

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, 2025

Plan Measurement Date	2015	2016	2017	2018	2019
Fiscal Year Ended	2016	2017	2018	2019	2020
Contractually Required Contributions	$ 647,624	$ 760,509	$ 905,457	$ 1,072,486	$ 1,260,202
Contributions in Relation to Contractually Required Contributions	647,624	760,509	905,457	1,072,486	1,260,202
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -
Covered Payroll	$ 5,466,565	$ 5,476,015	$ 5,829,998	$ 5,937,803	$ 6,390,153
Contributions as a % of Covered Payroll	11.85%	13.89%	15.53%	18.06%	19.72%

Plan Measurement Date	2020	2021	2022	2023	2024
Fiscal Year Ended	2021	2022	2023	2024	2025
Contractually Required Contributions	$ 1,343,866	$ 1,752,726	$ 2,210,596	$ 2,322,918	$ 2,561,215
Contributions in Relation to Contractually Required Contributions	1,343,866	1,752,726	2,210,596	2,322,918	2,561,215
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -
Covered Payroll	$ 6,492,106	$ 7,650,485	$ 8,721,766	$ 8,710,941	$ 9,475,432
Contributions as a % of Covered Payroll	20.70%	22.91%	25.35%	26.67%	27.03%

Notes to Schedule:

Valuation Date: June 30, 2023

Assumptions Used:
- Entry Age Method used for Actuarial Cost Method
- Level Percentage of Payroll and Direct Rate Smoothing
- 3.9 Years Remaining Amortization Period
- Inflation Assumed at 2.30%
- Investment Rate of Returns set at 6.8%
- 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 LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Fiscal Year Ended	**2016**	**2017**	**2018**	**2019**	**2020**
District's Proportion of Net Pension Liability	0.03972%	0.04121%	0.04294%	0.04408%	0.04252%
Proportionate Share of Net Pension Liability	$ 5,855,010	$ 8,139,553	$ 10,250,911	$ 11,753,116	$ 12,392,136
Covered Payroll	$ 4,604,800	$ 5,466,565	$ 5,476,015	$ 5,829,998	$ 5,937,803
Proportionate Share of NPL as a % of Covered Payroll	**127.15%**	**148.90%**	**187.20%**	**201.60%**	**208.70%**
Plan's Fiduciary Net Position as a % of the TPL	**79.43%**	**73.90%**	**71.87%**	**70.85%**	**70.05%**

Fiscal Year Ended	**2021**	**2022**	**2023**	**2024**	**2025**
District's Proportion of Net Pension Liability	0.04322%	0.04375%	0.04957%	0.04989%	0.04373%
Proportionate Share of Net Pension Liability	$ 13,261,225	$ 8,895,501	$ 17,057,272	$ 18,058,532	$ 15,629,649
Covered Payroll	$ 6,390,153	$ 6,492,106	$ 7,650,485	$ 8,721,766	$ 8,710,941
Proportionate Share of NPL as a % of Covered Payroll	**207.53%**	**137.02%**	**222.96%**	**207.05%**	**179.43%**
Plan's Fiduciary Net Position as a % of the TPL	**70.00%**	**80.97%**	**69.76%**	**69.96%**	**72.29%**

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, 2025

Plan Measurement Date **Fiscal Year Ended**	**2015** **2016**	**2016** **2017**	**2017** **2018**	**2018** **2019**	**2019** **2020**
Contractually Required Contributions	$ 1,534,386	$ 1,800,800	$ 2,158,869	$ 2,396,832	$ 2,490,591
Contributions in Relation to Contractually Required Contributions	1,534,386	1,800,800	2,158,869	2,396,832	2,490,591
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -
Covered Payroll	**$ 14,299,963**	**$ 14,314,785**	**$ 14,960,977**	**$ 14,722,555**	**$ 14,564,860**
Contributions as a % of Covered Payroll	10.73%	12.58%	14.43%	16.28%	17.10%

Plan Measurement Date **Fiscal Year Ended**	**2020** **2021**	**2021** **2022**	**2022** **2023**	**2023** **2024**	**2024** **2025**
Contractually Required Contributions	$ 2,480,499	$ 2,752,112	$ 3,360,122	$ 3,145,863	$ 3,651,035
Contributions in Relation to Contractually Required Contributions	2,480,499	2,752,112	3,360,122	3,145,863	3,651,035
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -
Covered Payroll	**$ 15,359,127**	**$ 16,265,437**	**$ 17,754,369**	**$ 16,483,914**	**$ 19,115,366**
Contributions as a % of Covered Payroll	16.15%	16.92%	18.93%	19.08%	19.10%

Notes to Schedule:

Valuation Date: June 30, 2023

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 LABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Fiscal Year Ended	**2016**	**2017**	**2018**	**2019**	**2020**
District's Proportion of Net Pension Liability	0.02490%	0.02559%	0.02700%	0.02700%	0.02700%
District's Proportionate Share of Net Pension Liability	$16,763,831	$20,695,361	$24,969,330	$24,814,890	$24,385,320
State's Proportionate Share of Net Pension Liability Associated with the District	8,866,223	11,781,455	14,771,606	14,207,765	13,303,899
	$25,630,054	$32,476,816	$39,740,936	$39,022,655	$37,689,219
Covered Payroll	$13,428,356	$14,299,963	$14,314,785	$14,960,977	$14,722,555
Proportionate Share of NPL as a % of Covered Payroll	**124.84%**	**144.72%**	**174.43%**	**165.86%**	**165.63%**
Plan's Fiduciary Net Position as a % of the TPL	**74.02%**	**70.04%**	**69.46%**	**70.99%**	**72.56%**

Fiscal Year Ended	**2021**	**2022**	**2023**	**2024**	**2025**
District's Proportion of Net Pension Liability	0.02600%	0.02852%	0.02601%	0.02951%	0.02400%
District's Proportionate Share of Net Pension Liability	$25,196,340	$12,981,029	$18,071,292	$22,477,550	$16,119,120
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
	$38,500,239	$25,969,742	$24,602,827	$31,527,653	$26,888,789
Covered Payroll	$14,564,860	$15,359,127	$16,265,437	$17,754,369	$16,483,914
Proportionate Share of NPL as a % of Covered Payroll	**172.99%**	**84.52%**	**111.10%**	**126.60%**	**97.79%**
Plan's Fiduciary Net Position as a % of the TPL	**71.82%**	**87.21%**	**81.20%**	**80.62%**	**83.55%**

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, 2025

	Special Revenue Funds				Capital Projects Fund	
	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	Total Nonmajor Governmental Funds
Assets						
Cash and investments	$ 40,721	$ 334,211	$ 30,426	$ 264	$ 2,933,854	$ 3,339,476
Accounts receivable	788	3,067	128,998	3	28,922	161,778
Due from grantor government	14,512	233,636	-	-	-	248,148
Due from other funds	63,382	-	103,072	-	-	166,454
Prepaid items and inventory	-	-	6,491	-	-	6,491
Total Assets	$ 119,403	$ 570,914	$ 268,987	$ 267	$ 2,962,776	$ 3,922,347
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	$ 3,214	$ 5,817	$ 28,206	$ -	$ 116,779	$ 154,016
Due to other funds	19,776	101,717	53	-	9,573	131,119
Deferred revenue	-	427,070	-	-	-	427,070
Total Liabilities	22,990	534,604	28,259	-	126,352	712,205
Fund Balances:						
Nonspendable stores inventories	-	-	6,491	-	-	6,491
Restricted for adult education	96,413	-	-	-	-	96,413
Restricted for cafeteria programs	-	-	234,237	-	-	234,237
Restricted for capital projects	-	-	-	-	2,836,424	2,836,424
Assigned for site repairs	-	-	-	267	-	267
Assigned for child development	-	36,310	-	-	-	36,310
Total Fund Balances	96,413	36,310	240,728	267	2,836,424	3,210,142
Total Liabilities and Fund Balances	$ 119,403	$ 570,914	$ 268,987	$ 267	$ 2,962,776	$ 3,922,347

CABRILLO UNIFIED SCHOOL DISTRICT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Special Revenue Funds				Capital Projects Fund	
	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	Total Nonmajor Governmental Funds
Revenues:						
Federal revenue	$ 35,068	$ -	$ 338,373	$ -	$ -	$ 373,441
Other state	418,504	677,453	472,097	-	-	1,568,054
Other local	5,075	12,326	80,376	16	461,994	559,787
Total revenues	458,647	689,779	890,846	16	461,994	2,501,282
Expenditures:						
Current						
Instruction	153,074	361,769	-	-	-	514,843
Instruction-related services:						
Supervision of instruction	-	122,510	-	-	-	122,510
School site administration	332,254	167,274	-	-	-	499,528
Pupil services:						
Food services	-	-	1,209,536	-	-	1,209,536
General administration:						
All other general administration	19,765	10,899	-	-	9,573	40,237
Plant services	-	15,000	1,656	-	12,540	29,196
Facilities acquisition and construction	-	-	-	-	118,189	118,189
Total expenditures	505,093	677,452	1,211,192	-	140,302	2,534,039
Excess (deficiency) of revenues over (under) expenditures	(46,446)	12,327	(320,346)	16	321,692	(32,757)
Other financing sources (uses):						
Transfers in	-	-	303,073	-	-	303,073
Total other financing sources (uses)	-	-	303,073	-	-	303,073
Change in fund balances	(46,446)	12,327	(17,273)	16	321,692	270,316
Fund balances beginning	142,859	23,983	258,001	251	2,514,732	2,939,826
Fund balances ending	$ 96,413	$ 36,310	$ 240,728	$ 267	$ 2,836,424	$ 3,210,142

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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, 2025

	Second Period Report	Annual Report
Regular ADA:		
Grades TK/K through three	702.72	698.51
Grades four through six	464.91	464.64
Grades seven and eight	328.44	328.47
Grades nine and twelve	830.79	824.43
Regular ADA Totals	2,326.86	2,316.05
Extended year special education:		
Grades TK/K through three	16.95	16.95
Grades four through six	0.91	0.91
Grades nine and twelve	7.59	7.59
Special education - nonpublic and nonsectarian:		
Grades TK/K through three	2.14	2.43
Grades four through six	0.66	1.88
Grades nine and twelve	3.27	3.57
Extended year special education - nonpublic and nonsectarian:		
Grades TK/K through three	0.21	0.21
Grades nine and twelve	0.27	0.27
ADA Totals	2,358.86	2,349.86

CABRILLO UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME OFFERED
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Grade Level	Minutes Requirements	2025 Actual Minutes	Number of Days Traditional Calendar	Number of Days Multitrack Calendar	Status
Kindergarten	36,000	46,575	180	0	In compliance
Grade 1	50,400	50,990	180	0	In compliance
Grade 2	50,400	50,990	180	0	In compliance
Grade 3	50,400	50,990	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	58,428	180	0	In compliance
Grade 7	54,000	58,428	180	0	In compliance
Grade 8	54,000	58,428	180	0	In compliance
Grade 9	64,800	65,030	180	0	In compliance
Grade 10	64,800	65,030	180	0	In compliance
Grade 11	64,800	65,030	180	0	In compliance
Grade 12	64,800	65,030	180	0	In compliance

School districts and charter schools must maintain their instructional minutes as defined in Education Code Section 46207. This schedule is required of all districts and charter schools, including basic aid districts.

CABRILLO UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	(Budget [1]) 2026	2025	2024	2023
General Fund				
Revenues and other financial sources	$ 49,228,014	$ 58,295,632	$ 50,722,375	$ 49,251,972
Expenditures	48,135,039	54,202,052	48,273,806	48,625,171
Other uses and transfers (out)	300,000	303,073	307,599	170,000
Total outgo	48,435,039	54,505,125	48,581,405	48,795,171
Change in fund balance	$ 792,975	$ 3,790,507	$ 2,140,970	$ 456,801
Ending fund balance	$ 12,299,127	$ 11,506,152	$ 7,715,645	$ 5,574,675
Available reserves [2]	$ 3,177,704	$ 6,031,513	$ 2,763,345	$ 1,387,922
Designated for economic uncertainty	$ 3,177,704	$ 2,166,070	$ 1,450,830	$ 1,387,922
Unassigned fund balance	$ -	$ 3,865,443	$ 1,312,515	$ -
Available reserves as a percentage of total outgo	7%	11%	6%	3%
Total long-term liabilities	$ 213,846,358	$ 215,071,358	$ 213,022,540	$ 183,448,202
Average daily attendance (ADA) at P-2	2,538	2,359	2,450	2,519

ADA has decreased by 160 since 2023. The district anticipates an increase of 179 ADA in 2025/26.

The general fund balance has increased by $5,739,858 since 2023. 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 all of the past three years. Total long-term debt has increased by $31,623,156 over the past three years.

[1] Budget numbers are based on the first adopted budget of the fiscal year 2025/26.

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

CABRILLO UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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	$ 266,658
School Breakfast Program	10.553		13391	71,715
Child Nutrition: Supply Chain Assistance (SCA) Funds	10.555		15655	10,789
Total Child Nutrition Cluster				349,162
TOTAL U.S. DEPARTMENT OF AGRICULTURE				349,162
U. S. DEPARTMENT OF EDUCATION				
Passed Through California Department of Education				
Special Education Cluster				
Special Ed: IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	84.173	(1)	13430	14,332
Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	84.173	(1)	13431	118
Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611	84.027	(1)	13379	608,437
Total Special Education Cluster				622,887
Title I, Part C				
NCLB: Title I, Part C, Migrant Ed (Regular and Summer Program)	84.011		14326	114,395
NCLB: Title I, Migrant Education Summer Program	84.011		10005	45,246
Total Title I, Part C				159,641
Adult Education				
Adult Education: Adult Basic Education & ELA (Section 231)	84.002A		14508	22,783
Adult Education: English Literacy & Civics Education	84.002		14750	12,285
Total Adult Education				35,068
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	84.010		14329	239,768
Department of Rehab: Workability II, Transition Partnership	84.126		10006	74,801
Carl D. Perkins Career and Technical Education: Secondary, Section 131	84.048		14894	15,945
ESEA (ESSA): Title II, Part A, Teacher Quality Local Grants	84.367		14341	79,932
ESEA (ESSA) : Title III, Immigrant Student Program	84.365		15146	6,989
NCLB: Title III, English Learner Student Program	84.365		14346	59,942
Education Stabilization Fund (ESF) Subprograms:				
American Rescue Plan - Homeless Children and Youth II (ARP HYC II)	84.425U		15566	7,814
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	84.425D		15620	11,968
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	84.425D		15621	10,345
Total Education Stabilization Fund (ESF) Subprograms				30,127
TOTAL U. S. DEPARTMENT OF EDUCATION				1,325,100
TOTAL FEDERAL PROGRAMS				$ 1,674,262

(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, 2025

	General Fund	Building Fund	Special Reserve Fund For Capital Outlay Projects	Bond Interest and Redemption Fund	Other Nonmajor Governmental Funds
June 30, 2025 Annual Financial and Budget Report (SACS) Fund Balances	$ 11,211,890	$ 50,366,059	$ 4,928,277	$ 6,271,061	$ 3,252,412
Adjustments & Reclassifications:					
GASB 31 Fair Value Adjustments	191,619	1,161,081	142,022	66,492	60,373
Student Activity Special Revenue Fund					
Cash with County Treasury	113,021	-	-	-	(113,021)
Accounts payable	(10,378)	-	-	-	10,378
June 30, 2025 Audited Financial Statements Fund Balances	$ 11,506,152	$ 51,527,140	$ 5,070,299	$ 6,337,553	$ 3,210,142

CABRILLO UNIFIED SCHOOL DISTRICT
NOTES TO STATE AND FEDERAL AWARD COMPLIANCE SECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

1. PURPOSE OF SCHEDULES

A. Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes in the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments in state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

B. Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day and Longer Instructional Year. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206.

C. Schedule of Financial Trends and Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

D. Schedule of Expenditures of Federal Awards

Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Regulations, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) requires a disclosure of the financial activities of all federally funded programs. This schedule was prepared to comply with Uniform Guidance requirements.

E. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds reported on the SACS report to the audited financial statements.

2. RESULTS OF RECONCILIATIONS OF EXPENDITURES PER SCHEDULE OF GRANT ACTIVITY WITH THE DISTRICT'S ACCOUNTING SYSTEM

There were no material unreconciled differences between the District's records and the Schedule of Federal Grant Activity as shown on the Schedule of Expenditures of Federal Awards.

3. BASIS OF PRESENTATION - SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Regulations, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The District has elected not to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

OTHER INFORMATION

CABRILLO UNIFIED SCHOOL DISTRICT
ORGANIZATION (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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
Carmen Daniel	President	2026
Lizet Cortes	Vice President	2026
Peter Cerneka	Clerk	2028
Breanna Lafontaine	Member	2028
Mary Beth Alexander	Member	2026

Administration

Dr. Ramon Miramontes, Ed.D.
Superintendent

Jennifer Marsh
Chief Business Officer

Bianca Forester
Director of Personnel and Pupil Services

OTHER INDEPENDENT AUDITOR'S REPORTS

Chavan and Associates, llp
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Cabrillo Unified School District (the District) as of and for the year ended June 30, 2025, 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 26, 2026.

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

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provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other 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 26, 2026
Morgan Hill, California

Chavan and Associates, llp
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Cabrillo Unified School District's (the District) compliance with the types of compliance requirements described in *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2025. 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, 2025.

Basis for Opinion on Each Major federal programs

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Cabrillo Unified School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal programs. Our audit does not provide a legal determination of Cabrillo Unified School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Cabrillo Unified School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Cabrillo Unified School District's compliance with the requirements of each major federal programs.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Cabrillo Unified School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Cabrillo Unified School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Cabrillo Unified School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

C & A LLP

January 26, 2026
Morgan Hill, California

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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 on State Compliance

Opinion

We have audited the Cabrillo Unified School District (the District)'s compliance with the types of compliance requirements described in the *2024-25 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, 2025.

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, 2025.

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 *2024-25 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 *2024-25 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 2024-25 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:

2024-25 K-12 Audit Guide Procedures	Procedures Performed
Local Education Agencies Other than Charter Schools:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Independent Study	No
Continuation Education	No
Instructional Time	Yes

2024-25 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
Kindergarten Continuance	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 did not perform Independent Study and Continuation Education audit procedures for the school district because the related ADA was immaterial.

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.

Chavan and Associates, llp
Certified Public Accountants

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 *2024-25 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 26, 2026
Morgan Hill, California

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FINDINGS AND RECOMMENDATIONS

CABRILLO UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	**Unmodified**
Internal control over financial reporting:	
Material weaknesses?	____ Yes __x__ No
Significant deficiencies identified not considered to be material weaknesses?	____ Yes __x__ None Reported
Non-compliance material to financial statements noted?	____ Yes __x__ No

Federal Awards

Internal control over major programs:	
Material weaknesses?	____ Yes __x__ No
Significant deficiencies identified not considered to be material weaknesses?	____ Yes __x__ None Reported
Type of auditor's report issued on compliance over major programs	**Unmodified**
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)	____ Yes __x__ No

Identification of Major Programs:

Assisstance Listing	Name of Federal Program
84.027, 84.173	Special Education Cluster

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

Chavan and Associates, llp
Certified Public Accountants

Cabrillo Unified School District
Governing Board and Management
Half Moon Bay, California

In planning and performing our audit of the financial statements of Cabrillo Unified School District as of and for the year ended June 30, 2025, 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, we considered Cabrillo Unified School District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Cabrillo Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Cabrillo Unified School District's internal control over financial reporting.

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 over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible:* The chance of the future event or events occurring is more than remote but less than likely.

- *Probable*: The future event or events are likely to occur.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this letter is to provide recommendations to management and those charged with governance regarding potential opportunities to strengthen controls and create operation efficiencies. As part of this communication, the auditor may consider alerting clients to newly adopted and newly effective GASB accounting standards updates. The following is a summary of new accounting pronouncements from the Governmental Accounting Standards Board:

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

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(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.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*
This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, Leases, and intangible right-to-use assets recognized in accordance with Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, Subscription-Based Information Technology Arrangements, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class.

This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

Purpose of Communication

This communication is intended solely for the information and use of management and those individuals charged with governance, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

C & A LLP

January 26, 2026
Morgan Hill, California

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Chavan and Associates, llp
Certified Public Accountants

To the Governing Board
Cabrillo Unified School District
Half Moon Bay, California

We have audited the accompanying financial statements of the governmental activities, business-type activities, fiduciary activities, each major fund, and the aggregate remaining fund information of the Cabrillo Unified School District as of and for the year ended June 30, 2025, and have issued our report thereon dated January 26, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Cabrillo Unified School District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing Cabrillo Unified School District's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope we previously communicated to management.

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Compliance with All Ethics Requirements Regarding Independence

The engagement team and others in our firm, as appropriate, have complied with all relevant ethical requirements regarding independence. Safeguards have been implemented to reduce threats to our independence to an acceptable level in relation to the preparation of the financial statements and related note disclosures. Those safeguards include the review of the financial statements and notes by a qualified Partner, Manager, Senior or third party, that has not been included in the audit team.

Significant Risks Identified

We did not identify any significant risks that required special audit considerations.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Cabrillo Unified School District is included in Note 1 to the financial statements. There were no new accounting standard changes and no changes in significant accounting policies or their application during the year ended June 30, 2025, other then the implementation of GASB 101 and 102 as disclosed in Note 1 to the financial statements. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements include accumulated depreciation related to capital assets, actuarial assumptions included in employee retirement plans that impact pension balances reported in the financial statements, and net present value calculations for right of use assets and leases.

Management's estimate of depreciation and accumulated depreciation is based on property and equipment that are stated at cost at the date of acquisition or estimated fair value at the date of donation in the case of gifts. The Organization depreciates assets using the straight-line method of depreciation over estimated useful lives of 5 to 50 years. We evaluated the key factors and assumptions used to develop the identified estimates and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

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Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Cabrillo Unified School District's financial statements relate to cash and investments, pensions and long-term liabilities.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. No significant unusual transactions were identified as a result of our audit procedures that required the attention of management.

Identified or Suspected Fraud

We did not identify nor obtain information that indicates that fraud may have occurred.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit.

There were no uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures.

There were no material corrected misstatements or uncorrected misstatements noted during the audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing

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matter, which could be significant to the Cabrillo Unified School District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. There were no circumstances that affect the form and content of our auditor's report.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter addressed to us dated January 26, 2026.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with the Cabrillo Unified School District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Cabrillo Unified School District's auditors.

This report is intended solely for the information and use of the Board and management of the Cabrillo Unified School District and is not intended to be and should not be used by anyone other than these specified parties.

C & A LLP

January 26, 2026
Morgan Hill, California

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CABRILLO UNIFIED SCHOOL DISTRICT

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SUPERINTENDENT
Dr. Ramon Miramontes

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

MEMORANDUM

MEETING DATE: February 12, 2026
TO: Members of the Governing Board
FROM: Jennifer Marsh, Chief Business Officer
Drew Gamet, Bond Program Fiscal Project Director
Kendra Holland, Citizens' Bond & Parcel Tax Oversight Committee
CATEGORY: Action
ITEM TITLE: Citizens' Bond and Parcel Tax Oversight Committee Annual Report 2024-25

BACKGROUND INFORMATION

California Education Code sections 15278–15282 require school districts that have passed general obligation bond measures to establish an independent Citizens' Oversight Committee and to provide for ongoing public accountability regarding the use of bond proceeds. The Citizens' Oversight Committee is charged with reviewing bond expenditures, audit reports, and project information to ensure that bond funds are expended only on projects authorized by voters.

Cabrillo Unified School District currently has three voter-approved general obligation bond measures: Measure S (2012), Measure M (2018), and Measure K (2024). The district serves approximately 2,500 students across its schools.

REPORT/PROPOSAL

The Citizens' Bond and Parcel Tax Oversight Committee is presenting its Annual Report to the Governing Board for the fiscal year ending June 30, 2025. The Committee met publicly on September 30, 2025, and January 14, 2026, during which it reviewed bond financial reports, project updates, and independent audit information related to Bond Measures S, M, and K.

The Oversight Committee reviewed the independent financial and performance audit reports for bond measures with audit requirements during the reporting period. The audit reports for Measures S and M reported no findings, confirming that bond funds were expended in accordance with voter authorization and applicable legal requirements. Measure K audit requirements will commence in the next reporting cycle, consistent with the timing of bond issuance and expenditures.

The Oversight Committee confirms that bond proceeds were used solely for voter-approved projects and were not expended on salaries or routine operating costs. The Committee finds that the district continues to administer bond funds in a transparent and compliant manner consistent with voter intent.

Committee membership for the reporting year included:

- Kendra Holland, Chair
- Lisa Zannette, Vice Chair
- Hiro Ellis, Secretary
- Chris Giannini, Member

FISCAL ANALYSIS

There is no fiscal impact associated with the acceptance of the Citizens' Bond and Parcel Tax Oversight Committee Annual Report. Oversight Committee activities are funded through existing bond program administrative costs as permitted by law.

RECOMMENDATION

Receive and accept the Citizens' Bond and Parcel Tax Oversight Committee Annual Report and Audit for Bond Measures S, M, and K for the fiscal year ending June 30, 2025.

Prepared by: *Holly Lynne*

Cabrillo Unified School District
Bond & Parcel Tax Citizens' Oversight Committee
498 Kelly Ave.
Half Moon Bay, CA 94019

Citizens' Bond and Parcel Tax Oversight Committee
Annual Report to the Governing Board
Fiscal Year Ending June 30, 2025

Introduction

The Citizens' Bond and Parcel Tax Oversight Committee ("Committee") was established in accordance with California Education Code sections 15278–15282 to provide independent oversight of the District's expenditure of funds derived from voter-approved bond measures. Cabrillo Unified School District serves approximately 2,500 students. This report reflects the Committee's review of bond and parcel tax activity for the fiscal year ending June 30, 2025.

Committee Membership

The Committee for the reporting year was comprised of:

- Kendra Holland, Chair
- Lisa Zannette, Vice Chair
- Hiro Ellis, Secretary
- Chris Giannini, Member

Overview of Bond Measures

Cabrillo Unified School District voters have approved three general obligation bond measures:

- Measure S – Passed in 2012, authorizing approximately $81 million for repairing, upgrading, and modernizing school facilities.
- Measure M – Passed in 2018, authorizing approximately $99 million to continue districtwide facility improvements and address aging infrastructure.
- Measure K – Passed on November 5, 2024, authorizing up to $153.4 million to address critical facility needs, safety improvements, and modernization projects across the District.

Role of the Committee

The responsibilities of the Citizens' Oversight Committee include:

- Reviewing bond expenditures to ensure funds are spent only on projects authorized by voters.
- Reviewing independent financial and performance audits.
- Providing transparency and accountability to the community and the Governing Board.
- Reporting annually on bond fund usage and compliance.

Cabrillo Unified School District
Bond & Parcel Tax Citizens' Oversight Committee
498 Kelly Ave.
Half Moon Bay, CA 94019

Summary of Bond Fund Use for Fiscal Year 2024-25

During the reporting period, the Committee reviewed documentation and received updates from District staff regarding the use of bond funds for authorized projects. Bond expenditures continued to support modernization, safety improvements, and long-term facility needs under Measures S and M, while Measure K activities focused on planning and early implementation following voter approval.

Independent Audit Reports

For the fiscal year ending June 30, 2025, the Committee reviewed the independent financial and performance audit reports for bond measures with audit requirements during this period. The audits for Measures S, K, and M reported no findings, confirming that bond funds were expended in accordance with voter authorization and applicable legal requirements.

Compliance with Legal Requirements

Based on its review, the Committee confirms that:

- Bond funds were expended only on voter-approved projects.
- No bond funds were used for salaries or routine operational expenses.
- Expenditures complied with all applicable legal and ballot requirements.

Committee Meetings and Activities

During the fiscal year, the Citizens' Oversight Committee held two publicly noticed meetings:

- July 9, 2024
- September 17, 2024
- November 19, 2024

At these meetings, the Committee reviewed financial reports, project updates, and audit information; discussed bond fund expenditures; and fulfilled its oversight responsibilities in an open and transparent manner.

Conclusion

Based on its review of financial information, project reporting, and independent audit results, the Citizens' Bond and Parcel Tax Oversight Committee finds that bond funds associated with Measures S and M are being used appropriately and in full compliance with voter intent and legal requirements, and that Measure K implementation including initial bond issuance and expenditures, is proceeding in compliance with voter authorization and applicable legal requirements, as confirmed by the independent audit reports. The Committee appreciates the cooperation and transparency provided by District staff, the Governing Board, and the District's independent auditors, Chavan and Associates LLC.

CABRILLO UNIFIED SCHOOL DISTRICT
MEASURE K BOND BUILDING FUND

Audited Financial Statements &
Independent Auditor's Report
June 30, 2025

Chavan & Associates, LLP
Certified Public Accountants
16450 Monterey Rd., Ste. #5
Morgan Hill, CA 95037

CABRILLO UNIFIED SCHOOL DISTRICT
Measure K Bond Building Fund
For the Fiscal Year Ended June 30, 2025

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FINANCIAL SECTION

Chavan and Associates, llp
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Measure K Facilities Bond Citizens' Oversight Committee and
Governing Board Members
Cabrillo Unified School District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the Measure K Bond Building Fund of the Cabrillo Unified School District (the District), as of and for the fiscal year ended June 30, 2025, and the related notes to the 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 financial position of the Measure K Bond Building Fund of the District, as of June 30, 2025, and the changes in financial position thereof for the fiscal 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* (GAGAS), 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.

Other Matters

As discussed in Note 1, the financial statements present only the Measure K Bond Building Fund and do not purport to, and do not, present fairly the financial position of the District as of June 30, 2025, and the changes in its financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

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.

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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.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Measure K Bond Building Fund of the District's basic financial statements. The Measure K Bond Building Fund Schedule of Cumulative Expenditures is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Measure K Bond Building Fund Schedule of Cumulative Expenditures 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial

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statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Measure K Bond Building Fund Schedule of Cumulative Expenditures is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have issued our report dated November 11, 2025, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of Proposition 39, as incorporated in California Constitution Article 13A, we have also issued our performance audit report dated November 11, 2025, on our consideration of the Measure K Bond Building Fund's compliance with the requirements of Proposition 39. That report is an integral part of our audit of the Measure K Bond Building Fund for the fiscal year ended June 30, 2025, and should be considered in assessing the results of our financial audit.

C & A LLP

November 11, 2025
Morgan Hill, California

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CABRILLO UNIFIED SCHOOL DISTRICT
Measure K Bond Building Fund
Balance Sheet
June 30, 2025

Assets		
Cash and investments	$	14,922,551
Interest receivable		153,745
Total Assets	$	15,076,296
Liabilities and Fund Balance		
Liabilities:		
Accounts payable	$	94,743
Due to other funds		354,499
Total Liabilities		449,242
Fund Balance:		
Restricted for capital projects		14,627,054
Total Fund Balance		14,627,054
Total Liabilities and Fund Balance	$	15,076,296

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

CABRILLO UNIFIED SCHOOL DISTRICT
Measure K Bond Building Fund
Statement of Revenue, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2025

Revenues:		
Investment earnings	$	268,507
Net increase in fair value of investments		162,800
Total Revenue		431,307
Expenditures:		
Classified salaries		47,265
Classified benefits		16,117
Supplies and materials		5,396
Contract services		1,566
Capital outlay		475,409
Bond issuance costs		258,500
Total Expenditures		804,253
Excess (deficiency) of revenues over (under) expenditures		(372,946)
Other financing sources (uses):		
Sale of bonds		15,000,000
Total other financing sources (uses)		15,000,000
Net Changes in Fund Balance		14,627,054
Fund Balance Beginning		-
Fund Balance Ending	$	14,627,054

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

NOTE 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 accounting principles generally accepted in the United States of America as prescribed by the U.S. 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.

In 2024-25, a committee to the District's Governing Board and Superintendent, called the Measure K Facilities Bond Citizens' Oversight Committee was established. The purpose of the committee is to inform the public concerning the expenditure and uses of the District's bond measure revenues. The committee's legal charge is to actively review and report on the expenditure of taxpayer money for school construction in accordance with voter approved projects.

The financial statements presented are for the Measure K Bond Building Fund and are not intended to be a complete presentation of the District's financial position on operations.

C. Basis of Presentation

Fund Financial Statements:

Fund financial statements report detailed information about the District. The Building Fund is a governmental fund and is presented as a major fund in the District's combined financial statements. 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 such as Measure K general obligation bonds.

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 Balance for the Measure K Bond Building Fund presents increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

D. Basis of Accounting

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

Revenues - Exchange and Non-exchange Transactions:

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. To achieve comparability of reporting among California districts, and so as not to distort normal revenue patterns with specific respect to reimbursement grants and correction to state-aid apportionments, the California Department of Education has defined available for district as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue:

Unearned revenue arises when assets (such as cash) are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements (such as qualified expenditures) are met are recorded as liabilities from unearned revenue.

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.

Expenditures:

On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred. 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. 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 and District superintendent during the year to give consideration to unanticipated income and expenditures. 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.

F. 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.

G. Assets, Liabilities, and Equity

1. 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.

2. Cash & Cash Equivalents

The District's cash deposits are considered to be cash on hand and cash in banks. Cash and Cash Equivalents are generally considered short-term, highly liquid investments with a maturity of three months or less from the purchase date.

3. Investments

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.

The following is a summary of the definition of fair value:

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.

4. Long-Term Obligations

In the Measure K Bond Building Fund financial statements, bond premiums, discounts and bond issuance costs are recognized during the current period. The face amount of the debt issued, premiums, or discounts are reported as other financing sources/uses.

5. Fund Balance Classifications

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

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

- Restricted includes fund balance 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 includes fund balance 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 includes fund balance 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.

- Unassigned includes positive fund balance that 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.

6. 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.

NOTE 2 - CASH AND INVESTMENTS

Summary of Deposits

A summary of deposits as of June 30, 2025, is as follows:

Deposit or Investment	Carrying Amount	Fair Value
Cash in county treasury investment pool	$ 14,922,551	$ 14,922,551

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.

The District has the following recurring fair value measurements as of June 30, 2025:

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.

Cash in County Treasury

The District is an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (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.

Policies and Practices

The District is authorized under California Government Code 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.

Risk Disclosures

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

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to the changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains cash with the San Mateo County Investment Pool. The pool has a fair value of approximately $2.877 billion and an amortized book value of $2.845 billion.

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 A-1 by S&P Rating Investor Service.

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.

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.

NOTE 3 - INTERFUND TRANSACTIONS

Interfund transactions are reported as 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 Receivables/Payables (Due From/Due To)

As of June 30, 2025, the Building Fund owed the General Fund $417,883.

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenues to funds through which the resources are to be expended. The District did not have any interfund transfers in the Measure K Bond Building Fund during the year.

NOTE 4 - ACCOUNTS PAYABLE

Accounts payable consisted of the following as of June 30, 2025:

Architect	$	83,574
Consulting services		11,056
Supplies and services		113
Total	$	94,743

NOTE 5 - MEASURE K GENERAL OBLIGATION BOND

In April of 2025, the District issued $15,000,000 in General Obligation Bonds, Series A, to finance the acquisition, construction, furnishing and equipping of District facilities. From the gross proceeds of $15,644,683, which included a premium of $644,683 and was netted by issuance costs of $258,500, net proceeds of $15,386,183 was deposited with the County in the District's name. The balance of $644,683 reported in the Interest and Sinking Fund is reserved to meet the debt reserve requirements of the bond, and consists of the bond premium net of associated issuance costs. The interest rates are fixed per maturity date for both serial and term bonds, resulting in a range of interest rates (from 3.5 to 5%) based on the maturity schedule.

The following schedule summarizes net proceeds from the bond issuance in April of 2025:

Par Value	$	15,000,000
Premium		644,683
Cost of Issuance Expense		(258,500)
Interest and Sinking Fund		(644,683)
Net Proceeds to Building Fund	$	14,741,500

The following schedule summarizes the District's Measure K general obligation bonds as of June 30, 2025:

General Obligation Bonds	Original Issue	Outstanding June 30, 2024	Issued	Redeemed	Outstanding June 30, 2025	Current Portion
2024 GOB-A	$ 15,000,000	$ -	$ 15,000,000	$ -	$ 15,000,000	$ -
Unamortized Bond Premiums	644,683	-	644,683	128,937	515,746	128,937
Total General Obligation Bonds	$ 15,644,683	$ -	$ 15,644,683	$ 128,937	$ 15,515,746	$ 128,937

The following is a summary of the annual debt service requirements as of June 30, 2025:

Fiscal Year	Principal	Interest to Maturity	Total
2026	$ -	$ 191,667	$ 191,667
2027	5,050,000	750,000	5,800,000
2028	5,160,000	497,500	5,657,500
2029	2,290,000	239,500	2,529,500
2030	2,500,000	125,000	2,625,000
Total	$ 15,000,000	$ 1,803,667	$ 16,803,667

NOTE 6 - COMMITMENTS

Through November 11, 2025, the date on which the financial statements were available to be issued, the District had no encumbrances of the Measure K Bond Building Fund proceeds to be spent on capital projects in the fiscal year ended June 30, 2025.

SUPPLEMENTARY INFORMATION

CABRILLO UNIFIED SCHOOL DISTRICT
Measure K Bond Building Fund
Schedule of Cumulative Expenditures
For the Fiscal Year Ended June 30, 2025

	Fiscal Year Ended June 30, 2025	From Inception Through June 30, 2025
Program Budget:		
Program Proceeds	$ 15,000,000	$ 15,000,000
Investment Earnings	431,307	431,307
Total Program Budget	15,431,307	15,431,307
Site/Project Description:		
General Support Expenditures	5,396	5,396
Turf Replacement	393,859	393,859
Facility Master Plan	83,116	83,116
Unallocated (1)	63,382	63,382
Bond Issuance Costs	258,500	258,500
Total Expenditures	804,253	804,253
(Over) Under Budget/Remaining Budget	$ 14,627,054	$ 14,627,054

(1) Undistributed expenditures include allowable bond program costs that have not yet been assigned to a specific project as of the date of this report.

CABRILLO UNIFIED SCHOOL DISTRICT
Measure K Bond Building Fund
Notes to the Program Schedule
For the Fiscal Year Ended June 30, 2025

NOTE 1 - THE PROGRAM

Proposition 39 was enacted by the voters on November 7, 2000, and changed the required majority for local voter approval of public school and community college general obligation bonds from two-thirds to fifty-five percent of votes. It also required school districts to provide facilities to charter schools operating within their jurisdiction.

On November 5, 2024, local voters passed Measure K, which generates funding to provide safe, efficient, and modern facilities for Cabrillo Unified School District students and staff. Measure K will generate up to $153.4 million to repair, upgrade and expand our local schools. Funds will be generated through the sale of general obligation bonds, which will be repaid through assessments on residential and commercial property located within the Cabrillo Unified School District.

All projects funded by the issuance of Measure K general obligation bonds will be subject to review both by the District's Board of Trustees and by an independent citizens' oversight committee. The District will also provide many public forums to present progress and seek input from community members, parents, and staff.

NOTE 2 - CITIZENS' OVERSIGHT COMMITTEE

Duties of the committee include verifying that bond revenues were expended only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities. The committee must also verify that no funds were used for any teacher or administrative salaries or other school operation expenses.

Furthermore, the committee is authorized to receive, and review copies of the annual independent performance audit and the annual independent financial audit required by Article XIIIA, Section 1(b)(3)(C) and Article XIIIA, Section 1(b)(3)(D), respectively, of the California Constitution.

The committee was formed by the Board trustees as required by state law. During the fiscal year ended June 30, 2025, the District was unable to fill all of the committee positions, however, as required by Article XIIIA, the District was actively seeking to fill these roles and publicly posted the vacancies. The Citizens' Oversight Committee was comprised of the following members during the fiscal year ended June 30, 2025:

Name	Title/Function	Term Expiration
Chris Giannini	Parent	2027
Kendra Holland	Parent and PTA	2027
Hiro Ellis	Parent and PTA	2027
Lisa Zanette	At Large	2027
VACANT	Business Organization	N/A
VACANT	Senior Citizens' Organization	N/A
VACANT	Taxpayers' Organization	N/A

SCHEDULE OF FINDINGS
AND
RECOMMENDATIONS

CABRILLO UNIFIED SCHOOL DISTRICT
Measure K Bond Building Fund
Schedule of Findings and Recommendations
For the Fiscal Year Ended June 30, 2025

This section identifies the deficiencies, significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards* or Appendix A of the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel.

Our tests resulted in no findings and recommendations.

A. Financial Statement Findings

Our tests resulted in no findings and recommendations.

B. Performance Audit Findings

Our tests resulted in no findings and recommendations.

CABRILLO UNIFIED SCHOOL DISTRICT
Measure K Bond Building Fund
Schedule of Prior Year Findings and Recommendations
For the Fiscal Year Ended June 30, 2025

There were no prior year findings and recommendations to be reported.

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*

Measure K Facilities Bond Citizens' Oversight Committee and
Governing Board Members
Cabrillo Unified School District

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 Measure K Bond Building Fund of the Cabrillo Unified School District (the District) as of and for the fiscal year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's Measure K Bond Building Fund financial statements, and have issued our report thereon dated November 11, 2025.

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) to determine the 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 entity'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 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.

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,

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regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C & A LLP

November 11, 2025
Morgan Hill, California

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INDEPENDENT AUDITOR'S REPORT ON PERFORMANCE

Measure K Facilities Bond Citizens' Oversight Committee and
Governing Board Members
Cabrillo Unified School District

Performance Audit

We were engaged to conduct a performance audit of the Cabrillo Unified School District (the District) Measure K Bond Building Fund for the fiscal year ended June 30, 2025.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIIIA, Section 1(b)(3)(C) of the California Constitution and Appendix A contained in the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements Proposition 39 and outlined in Article XIIIA, Section 1(b)(3)(C) of the California Constitution, but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The results of our tests indicated that the District expended Measure K Bond Building Fund only for the specific projects approved by the voters in accordance with Proposition 39, and outlined in Article XIIIA, Section 1(b)(3)(C) of the California Constitution.

This report is intended solely for the information and use of the District and is not intended to be, and should not be used by, anyone other than the specified party.

Auditor Objectives

Our audit included the following objectives:

1. Determine whether expenditures charged to the Fund have been made in accordance with the bond project list approved by the voters through the approval of the Measure K, and verify that the funds

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were generally expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects.

2. Determine whether salary transactions charged to the Fund were in support of Measure K and not for District general administration or operations, and verify that the funds used to pay the salaries of district employees were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

Scope

The scope of our performance audit covered the period of July 1, 2024 to June 30, 2025. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2025 were not reviewed or included within the scope of our audit or in this report.

Methodology

To meet the objectives of our performance audit, procedures we performed included, the following methodology:

1. We identified expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger and project listing.

2. We selected a sample of expenditures using the following criteria:

    a. We considered all expenditures recorded in all object codes, including transfers out.
    b. We considered all expenditures recorded in all projects that were funded from July 1, 2024 through June 30, 2025 from Measure K bond proceeds.
    c. We selected all expenditures that were individually significant expenditures. Individually significant expenditures were identified as individual transactions (expenditures) that exceeded approximately 5% of the total expenditures incurred.
    d. For all items below the individually significant threshold identified in item 2c, judgmentally selected expenditures based on risk assessment and consideration of coverage of all object codes, including transfers out, and projects for period starting July 1, 2024 and ending June 30, 2025.

3. We examined 79% of all expenditures within the bond program to ensure they were valid, allowable, accurate, charged to the facilities projects, and expended on specific projects listed in the text of the applicable ballot measure.by vouching the actual invoices and other supporting documentation to determine that:

    a. Expenditures were supported by invoices with evidence of proper approval and documentation of receiving goods or services.
    b. Expenditures were supported by proper bid documentation, as applicable.

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c. Expenditures were expended in accordance with voter-approved bond project list.
d. Bond proceeds were used for salaries of school administrators or other operating expenses of the District.

4. We verified that salary transactions charged to the Fund were in support of Measure K and not for District general administration or operations, and verify that the funds used to pay the salaries of district employees were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General by vouching to supporting records such as offer letter, position control reports, timecards and payroll reports.

5. We verified that the District was in compliance with Assembly Bill 1908 and Ed Code Section 15278, where the District is required to establish a bond oversight committee for Proposition 39 bonds that includes one active member from each of the following sectors: a business organization, senior citizens' organization, bona fide taxpayer's association, and one parent/guardian of a child enrolled in the District and one parent/guardian of a child enrolled in the District who is also a member of a parent teacher association.

6. We verified the Citizens' Oversight Committee met pursuant to Education Code Section 15280.

Conclusion

We did not identify any exceptions to the procedures performed above, in all significant respects. Based on the procedures performed, the District has properly accounted for the expenditures held in the Measure K Bond Building Fund and that such expenditures were made for authorized bond projects. Our audit was made for the purposes set forth in the Objectives section of this report and would not necessarily disclose all instances of nonperformance.

C & A LLP

November 11, 2025
Morgan Hill, California

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CABRILLO UNIFIED SCHOOL DISTRICT
MEASURE M BOND BUILDING FUND

Audited Financial Statements &
Independent Auditor's Report
June 30, 2025

Chavan & Associates, LLP
Certified Public Accountants
16450 Monterey Rd., Ste. #5
Morgan Hill, CA 95037

CABRILLO UNIFIED SCHOOL DISTRICT
Measure M Bond Building Fund
For the Fiscal Year Ended June 30, 2025

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FINANCIAL SECTION

Chavan and Associates, llp
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Measure M Facilities Bond Citizens' Oversight Committee
and Governing Board Members
Cabrillo Unified School District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the Measure M Bond Building Fund of the Cabrillo Unified School District (the District), as of and for the fiscal year ended June 30, 2025, and the related notes to the 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 financial position of the Measure M Bond Building Fund of the District, as of June 30, 2025, and the changes in financial position thereof for the fiscal 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* (GAGAS), 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.

Other Matters

As discussed in Note 1, the financial statements present only the Measure M Bond Building Fund and do not purport to, and do not, present fairly the financial position of the District, as of June 30, 2025, and the changes in its financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

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.

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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.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Measure M Bond Building Fund of the District's financial statements. The Measure M Bond Building Fund Schedule of Cumulative Expenditures is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Measure M Bond Building Fund Schedule of Cumulative Expenditures 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial

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statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Measure M Bond Building Fund Schedule of Cumulative Expenditures is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have issued our report dated November 11, 2025, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of Proposition 39, as incorporated in California Constitution Article 13A, we have also issued our performance audit report dated November 11, 2025, on our consideration of the Measure M Bond Building Fund's compliance with the requirements of Proposition 39. That report is an integral part of our audit of the Measure M Bond Building Fund for the fiscal year ended June 30, 2025, and should be considered in assessing the results of our financial audit.

C & A LLP

November 11, 2025
Morgan Hill, California

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CABRILLO UNIFIED SCHOOL DISTRICT
Measure M Bond Building Fund
Balance Sheet
For the Fiscal Year Ended June 30, 2025

Assets		
Cash and investments	$	14,578,853
Interest receivable		141,732
Total Assets	$	14,720,585
Liabilities and Fund Balance		
Liabilities:		
Accounts payable	$	2,294,664
Due to other funds		63,384
Accrued expenses		604
Total Liabilities		2,358,652
Fund Balance:		
Restricted for capital projects		12,361,933
Total Fund Balance		12,361,933
Total Liabilities and Fund Balance	$	14,720,585

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

CABRILLO UNIFIED SCHOOL DISTRICT
Measure M Bond Building Fund
Statement of Revenue, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2025

Revenues:		
Investment earnings	$	1,058,544
Net increase in fair value of investments		529,628
Other income		5,932
Total Revenue		1,594,104
Expenditures:		
Classified salaries		48,159
Classified benefits		27,000
Supplies and materials		320,638
Contract services		2,270,932
Capital outlay		25,560,610
Total Expenditures		28,227,339
Net Changes in Fund Balance		(26,633,235)
Fund Balance Beginning, as previously presented		38,087,702
Error Correction - Fair Market Value		907,466
Fund Balance Beginning, as adjusted		38,995,168
Fund Balance Ending	$	12,361,933

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

NOTE 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 accounting principles generally accepted in the United States of America as prescribed by the U.S. 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.

In 2018-19, a committee to the District's Governing Board and Superintendent, called the Measure M Facilities Bond Citizens' Oversight Committee was established. The purpose of the committee is to inform the public concerning the expenditure and uses of the District's bond measure revenues. The committee's legal charge is to actively review and report on the expenditure of taxpayer money for school construction in accordance with voter approved projects.

The financial statements presented are for the Measure M Bond Building Fund and are not intended to be a complete presentation of the District's financial position on operations.

C. Basis of Presentation

Fund Financial Statements:

Fund financial statements report detailed information about the District. The Building Fund is a governmental fund and is presented as a major fund in the District's combined financial statements. 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 such as Measure M general obligation bonds.

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 Balance for the Measure M Bond Building Fund presents increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

D. Basis of Accounting

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

Revenues - Exchange and Non-exchange Transactions:

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. To achieve comparability of reporting among California districts, and so as not to distort normal revenue patterns with specific respect to reimbursement grants and correction to state-aid apportionments, the California Department of Education has defined available for district as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue:

Unearned revenue arises when assets (such as cash) are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements (such as qualified expenditures) are met are recorded as liabilities from unearned revenue.

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.

Expenditures:

On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred. 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. 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 and District superintendent during the fiscal year to give consideration to unanticipated income and expenditures. Formal budgetary integration was employed as a management control device during the fiscal 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.

F. 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.

G. Assets, Liabilities, and Equity

1. 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.

2. Cash & Cash Equivalents

The District's cash deposits are considered to be cash on hand and cash in banks. Cash and Cash Equivalents are generally considered short-term, highly liquid investments with a maturity of three months or less from the purchase date.

3. Investments

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.

The following is a summary of the definition of fair value:

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.

4. Long-Term Obligations

In the Measure M Bond Building Fund financial statements, bond premiums, discounts and bond issuance costs are recognized during the current period. The face amount of the debt issued, premiums, or discounts are reported as other financing sources/uses.

5. Fund Balance Classifications

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

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

- Restricted includes fund balance 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 includes fund balance 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 includes fund balance 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.

- Unassigned includes positive fund balance that 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.

6. 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.

NOTE 2 - CASH AND INVESTMENTS

Summary of Deposits

A summary of deposits as of June 30, 2025, is as follows:

Deposit or Investment	Carrying Amount	Fair Value
Cash in county treasury investment pool	$ 14,578,853	$ 14,578,853

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.

The District has the following recurring fair value measurements as of June 30, 2025:

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.

Cash in County Treasury

The District is an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (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.

Policies and Practices

The District is authorized under California Government Code 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.

Risk Disclosures

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

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to the changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains cash with the San Mateo County Investment Pool. The pool has a fair value of approximately $2.877 billion and an amortized book value of $2.845 billion.

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 A-1 by S&P Rating Investor Service.

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.

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.

NOTE 3 - INTERFUND TRANSACTIONS

Interfund transactions are reported as 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 Receivables/Payables (Due From/Due To)

As of June 30, 2025, the Building Fund owed the General Fund $417,883.

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenues to funds through which the resources are to be expended. The District did not have any interfund transfers in the Measure M Bond Building Fund during the fiscal year.

NOTE 4 - ACCOUNTS PAYABLE

Accounts payable consisted of the following as of June 30, 2025:

Contractors	$	2,139,671
Architect		81,609
Legal services		16,448
Consulting services		33,219
Supplies and services		23,570
Employee benefits		148
Total	$	2,294,665

NOTE 5 - MEASURE M GENERAL OBLIGATION BOND

In September of 2018, the District issued $35,000,000 in General Obligation Bonds, Series A, to finance the acquisition, construction, furnishing and equipping of District facilities. From the gross proceeds of $37,509,804, which included a premium of $2,509,804 and was netted by issuance costs of $313,500, net proceeds of $37,196,304 was deposited with the County in the District's name. The balance of $2,366,304 reported in the Interest and Sinking Fund is reserved to meet the debt reserve requirements of the bond, and consists of the bond premium net of associated issuance costs. The interest rates are fixed per maturity date for both serial and term bonds, resulting in a range of interest rates (from 3.5 to 5%) based on the maturity schedule.

The following schedule summarizes net proceeds from the bond issuance in September of 2018:

Par Value	$	24,000,000
Premium		2,221,826
Cost of Issuance Expense		(255,000)
Interest and Sinking Fund		(2,221,826)
Net Proceeds to Building Fund	$	23,745,000

In June of 2020, the District issued $40,000,000 in General Obligation Bonds, Series B, to finance the acquisition, construction, furnishing and equipping of District facilities. From the gross proceeds of $47,423,744, which included a premium of $7,423,744 and was netted by issuance costs of $305,000, net proceeds of $47,118,744 was deposited with the County in the District's name. The balance of $7,293,744 reported in the Interest and Sinking Fund is reserved to meet the debt reserve requirements of the bond, and consists of the bond premium net of associated issuance costs. The interest rates are fixed per maturity date for both serial and term bonds, resulting in a range of interest rates (from .625 to 4%) based on the maturity schedule.

The following schedule summarizes net proceeds from the bond issuance in June of 2020:

Par Value	$	40,000,000
Premium		7,423,744
Cost of Issuance Expense		(305,000)
Interest and Sinking Fund		(7,293,744)
Net Proceeds to Building Fund	$	39,825,000

In May of 2024, the District issued $24,000,000 in 2018 General Obligation Bonds, Series C, to finance the acquisition, construction, furnishing and equipping of District facilities. From the gross proceeds of $24,000,000, which included a premium of $2,221,826 and was netted by issuance costs of $255,000, net proceeds of $23,745,000 was deposited with the County in the District's name. The balance of $2,221,826 reported in the Interest and Sinking Fund is reserved to meet the debt reserve requirements of the bond, and consists of the bond premium net of associated issuance costs. The interest rates are fixed at 5% per maturity date for both serial and term bonds based on the maturity schedule.

The following schedule summarizes net proceeds from the bond issuance in May of 2024:

Par Value	$	24,000,000
Premium		2,221,826
Cost of Issuance Expense		(255,000)
Interest and Sinking Fund		(2,221,826)
Net Proceeds to Building Fund	$	23,745,000

The following schedule summarizes the District's Measure M general obligation bonds as of June 30, 2025:

General Obligation Bonds	Original Issue	Outstanding June 30, 2024	Issued	Redeemed	Outstanding June 30, 2025	Current Portion
2018 GOB-A	$ 35,000,000	$ 30,270,000	$ -	$ 50,000	$ 30,220,000	$ 120,000
2018 GOB-B	40,000,000	34,020,000	-	-	34,020,000	-
2018 GOB-C	24,000,000	24,000,000	-	2,005,000	21,995,000	100,000
Subtotal General Obligation Bonds	99,000,000	88,290,000	-	2,055,000	86,235,000	220,000
Unamortized Bond Premiums	12,155,375	10,327,252	-	419,991	9,907,261	419,991
Total General Obligation Bonds	$ 111,155,375	$ 98,617,252	$ -	$ 2,474,991	$ 96,142,261	$ 639,991

The following is a summary of the annual debt service requirements as of June 30, 2025:

Fiscal Year	Principal	Interest to Maturity	Total
2026	$ 220,000	$ 4,048,625	$ 4,268,625
2027	370,000	4,037,625	4,407,625
2028	610,000	4,019,725	4,629,725
2029	835,000	3,990,325	4,825,325
2030	1,020,000	3,950,225	4,970,225
2031-2035	8,320,000	18,816,025	27,136,025
2036-2040	14,310,000	16,340,900	30,650,900
2041-2045	21,080,000	12,433,163	33,513,163
2046-2050	31,885,000	6,085,050	37,970,050
2051-2055	7,585,000	189,625	7,774,625
Total	$ 86,235,000	$ 73,911,288	$ 160,146,288

NOTE 6 - COMMITMENTS

Through November 11, 2025, the date on which the financial statements were available to be issued, the District had encumbered $10,448,104 of the Measure M Bond Building Fund proceeds to be spent on capital projects in the fiscal year ended June 30, 2025.

SUPPLEMENTARY INFORMATION

CABRILLO UNIFIED SCHOOL DISTRICT
Measure M Bond Building Fund
Schedule of Cumulative Expenditures
For the Fiscal Year Ended June 30, 2025

	Fiscal Year Ended June 30, 2025	From Inception Through June 30, 2025
Program Budget:		
Program Proceeds	$ -	$ 99,273,500
Contributions from Unrestricted Revenues	-	171,000
Investment Earnings	1,588,172	5,150,985
Other Income	5,932	5,932
Total Program Budget	1,594,104	104,601,417
Site/Project Description:		
Facility Master Plan	-	239,465
Energy Program	67,035	4,862,939
General Support Expenditures	1,360,489	2,981,292
El Granada Library Improvements	-	29,479
Kings Mountain Septic Improvements	-	6,898
El Granada Elementary New Building	-	44,254
Roofing	14,230	2,749,728
Hatch Electrical Project	-	6,875
High School Cafeteria	-	38,712
High School Modernization	24,100	219,229
High School Tennis Courts	-	290,180
Parking Lots	-	29,970
Hatch Solar Project	-	59,100
Playground Improvements	17,600	1,043,033
High School Roofing Project	-	4,131
High School Track Project	-	68,598
Hatch Modernization	12,320	15,054,339
Farallone View Modernization	10,513,080	22,253,602
Cunha Water Infiltration	-	6,114,239
Cunha Building D Roof	-	1,531,494
Farallone View Repair	-	27,977
Security and Safety Upgrades	-	95,623
Pavement Project	-	802,420
Cunha Water Intrusion Project	-	173,383
District Site Improvements	-	186,885
Doors, Locks and Hardware	-	1,665
Technology Infrastructure	36,456	110,720
Technology Classroom Based	87,440	1,586,563
Energy Management	-	14,800
Waste Management	-	86,931
Purchases from Bond Interest (Furniture and Equipment)	-	211,711
El Granada School Phase I	14,328,742	17,862,807
El Granada Repairs	-	19,521
High School Lighting	-	762,680
Heating Upgrades	-	1,837,621
Portables	81,078	745,250
Utility Survey	-	15,000
High School Ag Farm Shade Structure	(1,000)	896,601
Preschool Complex	(2,195)	693,953
Cunha Landscape & High School Tree Mitigation	-	693,103
Energy Service Solar PV	227,668	2,896,725
Cunha Solar Project	-	41,434
Sound & Signal	-	251,138
Cunha AG Area	94,000	146,646
AG FARM	-	52,414
Cunha Irrigation Control Syst	-	167,784
EG Portables	100,203	350,980
HMBHS Central Kitchen	-	3,026
Hatch Portable Classrooms	1,470	44,492
HMBHS Central Kitchen	-	188,241
HMBHS Electrical Project	24,860	73,540
HMBHS Blind Replacement	-	65,440
Drainage	492,503	591,169
Early Education Building	331,770	1,078,741
Field Assessments	5,655	18,850
Hillside Remediation	70,339	77,273
EG Phase II	264,393	264,587
Unallocated (1)	75,103	600,733
Bond Issuance Costs	-	873,500
Total Expenditures	28,227,339	92,239,484
(Over) Under Budget/Remaining Budget	$ (26,633,235)	$ 12,361,933

(1) Undistributed expenditures include allowable bond program costs that have not yet been assigned to a specific project as of the date of this report.

CABRILLO UNIFIED SCHOOL DISTRICT
Measure M Bond Building Fund
Notes to the Program Schedule
For the Fiscal Year Ended June 30, 2025

NOTE 1 - THE PROGRAM

Proposition 39 was enacted by the voters on November 7, 2000, and changed the required majority for local voter approval of public school and community college general obligation bonds from two-thirds to fifty-five percent of votes. It also required school districts to provide facilities to charter schools operating within their jurisdiction.

On June 5, 2018, local voters passed Measure M, which generates funding to provide safe, efficient, and modern facilities for Cabrillo Unified School District students and staff. Measure M will generate up to $99 million to repair, upgrade and expand our local schools. Funds will be generated through the sale of general obligation bonds, which will be repaid through assessments on residential and commercial property located within the Cabrillo Unified School District.

All projects funded by the issuance of Measure M general obligation bonds will be subject to review both by the District's Board of Trustees and by an independent citizens' oversight committee. The District will also provide many public forums to present progress and seek input from community members, parents, and staff.

NOTE 2 - CITIZENS' OVERSIGHT COMMITTEE

Duties of the committee include verifying that bond revenues were expended only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities. The committee must also verify that no funds were used for any teacher or administrative salaries or other school operation expenses.

Furthermore, the committee is authorized to receive, and review copies of the annual independent performance audit and the annual independent financial audit required by Article XIIIA, Section 1(b)(3)(C) and Article XIIIA, Section 1(b)(3)(D), respectively, of the California Constitution.

The committee was formed by the Board trustees as required by state law. During the fiscal year ended June 30, 2025, the District was unable to fill all of the committee positions, however, as required by Article XIIIA, the District was actively seeking to fill these roles and publicly posted the vacancies. The Citizens' Oversight Committee was comprised of the following members during the fiscal year ended June 30, 2025:

Name	Title/Function	Term Expiration
Chris Giannini	Parent	2027
Kendra Holland	Parent and PTA	2026
Hiro Ellis	Parent and PTA	2026
VACANT	At-Large Member	N/A
VACANT	Business Representative	N/A
VACANT	Senior Representative	N/A
VACANT	Taxpayer Representative	N/A

SCHEDULE OF FINDINGS
AND
RECOMMENDATIONS

CABRILLO UNIFIED SCHOOL DISTRICT
Measure M Bond Building Fund
Schedule of Findings and Recommendations
For the Fiscal Year Ended June 30, 2025

This section identifies the deficiencies, significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards* or Appendix A of the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel.

A. Financial Statement Findings

Our tests resulted in no findings and recommendations.

B. **Performance Audit Findings**

Our tests resulted in no findings and recommendations.

CABRILLO UNIFIED SCHOOL DISTRICT
Measure M Bond Building Fund
Schedule of Prior Year Findings and Recommendations
For the Fiscal Year Ended June 30, 2025

This section identifies the deficiencies, significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements or performance audit that are required to be reported in accordance with Government Auditing Standards or Appendix A of the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel.

A. Financial Statement Findings

Our tests resulted in no findings and recommendations.

B. Performance Audit Findings

Finding 2024-001: Citizens' Oversight Committee

Criteria: Education code 15282 requires that the citizens' oversight committee (the Committee) consist of at least seven members who shall serve for a minimum term of two years without compensation and for no more than three consecutive terms.

Condition: During our testing of the citizens' oversight committee members' term limits, we noted that one member had served more than 3 consecutive 2-year terms since the fiscal year 2016-2017.

Effect: The District is not in compliance with Education code 15282.

Cause**:** Due to the lack of new candidates for the citizens' oversight committee, the District's legal counsel recommended for members, who had exceeded their term limits, to continue to stay on the Committee until new candidates could be appointed.

Recommendation: We recommend that the District set up a tracking system to review the term limits of each of the citizens' oversight committee member and actively recruit new candidates into the Committee to ensure that the District remain in compliance with the requirements set forth by the Education code 15282. The District should also remove the member that exceeded term limits effective immediately.

Corrective Action Plan: The District will take steps to review and monitor the citizens' oversight committee members' term limits and recruit new members as needed for the implementation of these recommendations.

Status: Implemented.

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*

Measure M Facilities Bond Citizens' Oversight Committee and
Governing Board Members
Cabrillo Unified School District

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 Measure M Bond Building Fund of the Cabrillo Unified School District (the District) as of and for the fiscal year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's Measure M Bond Building Fund financial statements, and have issued our report thereon dated November 11, 2025.

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) to determine the 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 entity'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 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.

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,

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regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C & A LLP

November 11, 2025
Morgan Hill, California

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INDEPENDENT AUDITOR'S REPORT ON PERFORMANCE

Measure M Facilities Bond Citizens' Oversight Committee and
Governing Board Members
Cabrillo Unified School District

Performance Audit

We were engaged to conduct a performance audit of the Cabrillo Unified School District (the District)'s Measure M Bond Building Fund for the fiscal year ended June 30, 2025.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIIIA, Section 1(b)(3)(C) of the California Constitution and Appendix A contained in the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements Proposition 39 and outlined in Article XIIIA, Section 1(b)(3)(C) of the California Constitution, but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The results of our tests indicated that the District expended Measure M Bond Building Fund only for the specific projects approved by the voters in accordance with Proposition 39, and outlined in Article XIIIA, Section 1(b)(3)(C) of the California Constitution.

This report is intended solely for the information and use of the District and is not intended to be, and should not be used by, anyone other than the specified party.

Auditor Objectives

Our audit included the following objectives:

1. Determine whether expenditures charged to the Fund have been made in accordance with the bond project list approved by the voters through the approval of the Measure M, and verify that the

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funds were generally expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects.

2. Determine whether salary transactions charged to the Fund were in support of Measure M and not for District general administration or operations, and verify that the funds used to pay the salaries of district employees were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

Scope

The scope of our performance audit covered the period of July 1, 2024 to June 30, 2025. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2025 were not reviewed or included within the scope of our audit or in this report.

Methodology

To meet the objectives of our performance audit, procedures we performed included, the following methodology:

1. We identified expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger and project listing.

2. We selected a sample of expenditures using the following criteria:

    a. We considered all expenditures recorded in all object codes, including transfers out.
    b. We considered all expenditures recorded in all projects that were funded from July 1, 2024 through June 30, 2025 from Measure M bond proceeds.
    c. We selected all expenditures that were individually significant expenditures. Individually significant expenditures were identified as individual transactions (expenditures) that exceeded approximately 5% of the total expenditures incurred.
    d. For all items below the individually significant threshold identified in item 2c, judgmentally selected expenditures based on risk assessment and consideration of coverage of all object codes, including transfers out, and projects for period starting July 1, 2024 and ending June 30, 2025.

3. We examined 72% of all expenditures within the bond program to ensure they were valid, allowable, accurate, charged to the facilities projects, and expended on specific projects listed in the text of the applicable ballot measure.by vouching the actual invoices and other supporting documentation to determine that:

    a. Expenditures were supported by invoices with evidence of proper approval and documentation of receiving goods or services.
    b. Expenditures were supported by proper bid documentation, as applicable.

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c. Expenditures were expended in accordance with voter-approved bond project list.
d. Bond proceeds were used for salaries of school administrators or other operating expenses of the District.

4. We verified that salary transactions charged to the Fund were in support of Measure M and not for District general administration or operations, and verify that the funds used to pay the salaries of district employees were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General by vouching to supporting records such as offer letter, position control reports, timecards and payroll reports.

5. We verified that the District was in compliance with Assembly Bill 1908 and Ed Code Section 15278, where the District is required to establish a bond oversight committee for Proposition 39 bonds that includes one active member from each of the following sectors: a business organization, senior citizens' organization, bona fide taxpayer's association, and one parent/guardian of a child enrolled in the District and one parent/guardian of a child enrolled in the District who is also a member of a parent teacher association.

6. We verified the Citizens' Oversight Committee met pursuant to Education Code Section 15280.

Conclusion

We did not identify any exceptions to the procedures performed above, in all significant respects. Based on the procedures performed, the District has properly accounted for the expenditures held in the Measure M Bond Building Fund and that such expenditures were made for authorized bond projects. Our audit was made for the purposes set forth in the Objectives section of this report and would not necessarily disclose all instances of nonperformance.

C & A LLP

November 11, 2025
Morgan Hill, California

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CABRILLO UNIFIED SCHOOL DISTRICT
MEASURE S BOND BUILDING FUND

Audited Financial Statements &
Independent Auditor's Report
June 30, 2025

Chavan & Associates, LLP
Certified Public Accountants
16450 Monterey Rd., Ste. #5
Morgan Hill, CA 95037

CABRILLO UNIFIED SCHOOL DISTRICT
Measure S Bond Building Fund
For the Fiscal Year Ended June 30, 2025

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FINANCIAL SECTION

Chavan and Associates, llp
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Measure S Facilities Bond Citizens' Oversight Committee and
Governing Board Members
Cabrillo Unified School District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the Measure S Bond Building Fund of the Cabrillo Unified School District (the District), as of and for the fiscal year ended June 30, 2025, and the related notes to the 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 financial position of the Measure S Bond Building Fund of the District as of June 30, 2025, and the changes in financial position thereof for the fiscal 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* (GAGAS), 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.

Other Matters

As discussed in Note 1, the financial statements present only the Measure S Bond Building Fund and do not purport to, and do not, present fairly the financial position of the District as of June 30, 2025, and the changes in its financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

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.

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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.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Measure S Bond Building Fund of the District's basic financial statements. The Measure S Bond Building Fund Schedule of Cumulative Expenditures is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Measure S Bond Building Fund Schedule of Cumulative Expenditures 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial

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statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Measure S Bond Building Fund Schedule of Cumulative Expenditures is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have issued our report dated November 11, 2025, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of Proposition 39, as incorporated in California Constitution Article 13A, we have also issued our performance audit report dated November 11, 2025, on our consideration of the Measure S Bond Building Fund's compliance with the requirements of Proposition 39. That report is an integral part of our audit of the Measure S Bond Building Fund for the fiscal year ended June 30, 2025, and should be considered in assessing the results of our financial audit.

C & A LLP

November 11, 2025
Morgan Hill, California

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CABRILLO UNIFIED SCHOOL DISTRICT
Measure S Bond Building Fund
Balance Sheet
June 30, 2025

Assets		
Cash and investments	$	24,285,370
Interest receivable		252,782
Total Assets	$	24,538,152
Fund Balance		
Restricted for capital projects	$	24,538,152
Total Fund Balance	$	24,538,152

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

CABRILLO UNIFIED SCHOOL DISTRICT
Measure S Bond Building Fund
Statement of Revenue, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2025

Revenues:		
Investment earnings	$	858,585
Net increase in fair value of investments		468,652
Total Revenue		1,327,237
Net Changes in Fund Balance		1,327,237
Fund Balance Beginning, as previously presented		22,569,678
Error Correction - Fair Market Value		641,237
Fund Balance Beginning, as adjusted		23,210,915
Fund Balance Ending	$	24,538,152

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

NOTE 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 accounting principles generally accepted in the United States of America as prescribed by the U.S. 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.

In 2012-13, a committee to the District's Governing Board and Superintendent, called the Measure S Facilities Bond Citizens' Oversight Committee was established. The purpose of the committee is to inform the public concerning the expenditure and uses of the District's bond measure revenues. The committee's legal charge is to actively review and report on the expenditure of taxpayer money for school construction in accordance with voter approved projects.

The financial statements presented are for the Measure S Bond Building Fund and are not intended to be a complete presentation of the District's financial position on operations.

C. Basis of Presentation

Fund Financial Statements:

Fund financial statements report detailed information about the District. The Building Fund is a governmental fund and is presented as a major fund in the District's combined financial statements. 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 such as Measure S general obligation bonds.

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 Balance for the Measure S Bond Building Fund presents increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

D. Basis of Accounting

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

Revenues - Exchange and Non-exchange Transactions:

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. To achieve comparability of reporting among California districts, and so as not to distort normal revenue patterns with specific respect to reimbursement grants and correction to state-aid apportionments, the California Department of Education has defined available for district as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue:

Unearned revenue arises when assets (such as cash) are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements (such as qualified expenditures) are met are recorded as liabilities from unearned revenue.

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.

Expenditures:

On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred. 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. 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 and District superintendent during the fiscal year to give consideration to unanticipated income and expenditures. 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.

F. 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.

G. Assets, Liabilities, and Equity

1. 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.

2. Cash & Cash Equivalents

The District's cash deposits are considered to be cash on hand and cash in banks. Cash and Cash Equivalents are generally considered short-term, highly liquid investments with a maturity of three months or less from the purchase date.

3. Investments

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.

The following is a summary of the definition of fair value:

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.

4. Long-Term Obligations

In the Measure S Bond Building Fund financial statements, bond premiums, discounts and bond issuance costs are recognized during the current period. The face amount of the debt issued, premiums, or discounts are reported as other financing sources/uses.

5. Fund Balance Classifications

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

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

- Restricted includes fund balance 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 includes fund balance 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 includes fund balance 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.

- Unassigned includes positive fund balance that 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.

6. 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.

NOTE 2 - CASH AND INVESTMENTS

Summary of Deposits

A summary of deposits as of June 30, 2025, is as follows:

Deposit or Investment	Carrying Amount	Fair Value
Cash in county treasury investment pool	$ 24,285,370	$ 24,285,370

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.

The District has the following recurring fair value measurements as of June 30, 2025:

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.

Cash in County Treasury

The District is an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (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 an amortized cost basis.

Policies and Practices

The District is authorized under California Government Code 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.

Risk Disclosures

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

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to the changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains cash with the San Mateo County Investment Pool. The pool has a fair value of approximately $2.877 billion and an amortized book value of $2.845 billion.

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 A-1 by S&P Rating Investor Service.

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.

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.

NOTE 3 - INTERFUND TRANSACTIONS

Interfund transactions are reported as 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 Receivables/Payables (Due From/Due To)

As of June 30, 2025, the Building Fund owed the General Fund $417,883.

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenues to funds through which the resources are to be expended. The District did not have any interfund transfers in the Measure S Bond Building Fund during the fiscal year.

NOTE 4 - MEASURE S GENERAL OBLIGATION BOND

In January of 2015, the District issued $20,000,000 in 2012 General Obligation Bonds, Series B, to finance constructions projects for facilities improvements. From the gross proceeds of $21,067,416, which included a premium of $1,067,416 and was netted by an underwriting discount of $120,000 and issuance costs of $160,000, net proceeds of $20,787,416 was deposited with the County in the District's name. The balance of $947,416 reported in the Bond Interest Redemption Fund is reserved to meet the debt reserve requirements of the bond, and consists of the bond premium net of discounts. The interest rates are fixed per maturity date for both serial and term bonds, resulting in a range of interest rates (from 2 to 5%) based on the maturity schedule.

The following schedule summarizes net proceeds from the bond issuance in January of 2015:

Par Value	$	20,000,000
Premium		1,067,416
Underwriter's Discount		(120,000)
Cost of Issuance Expense		(160,000)
Transfer to BIRF		(947,416)
Net Proceeds to Building Fund	$	19,840,000

In February of 2017, the District issued $20,000,000 in 2012 General Obligation Bonds, Series C, to finance constructions projects for facilities improvements. From the gross proceeds of $20,571,771, which included a premium of $571,771 and was netted by issuance costs of $336,771, net proceeds of $20,235,000 was deposited with the County in the District's name. The balance of $400,000 reported in the Bond Interest Redemption Fund is reserved to meet the debt reserve requirements of the bond, and consists of the bond premium net of discounts. The interest rates are fixed per maturity date for both serial and term bonds, resulting in a range of interest rates (from 3 to 5%) based on the maturity schedule.

The following schedule summarizes net proceeds from the bond issuance in February of 2017:

Par Value	$	20,000,000
Premium		571,771
Cost of Issuance Expense		(336,771)
Transfer to BIRF		(400,000)
Net Proceeds to Building Fund	$	19,835,000

In August of 2017, the District issued General Obligation Bonds in the amount of $4,610,000. The Bonds were sold for the purpose of advance refunding the District's General Obligation Bond, Election of 2012, Series A and to pay costs of issuance of the Bonds. The Bonds represent a general obligation of the District. From the gross proceeds of $5,419,083, which included a premium of $1,003,093 and was netted by issuance costs of $336,771, net proceeds of $5,419,083 was deposited in an Escrow Fund. The interest rates are fixed per maturity date for both serial and term bonds, resulting in a range of interest rates (from 2 to 5%) based on the maturity schedule.

The following schedule summarizes net proceeds from the bond issuance in August of 2017:

Par Value	$	4,610,000
Premium		1,003,093
Cost of Issuance Expense		(194,010)
Net Proceeds to Escrow Fund	$	5,419,083

In June of 2023, the District issued $23,000,000 in 2012 General Obligation Bonds, Series D, to finance the acquisition, construction, furnishing and equipping of District facilities. From the gross proceeds of $24,040,245, which included a premium of $1,040,245 and was netted by issuance costs of $303,027, net proceeds of $22,696,973 was deposited with the County in the District's name. The balance of $1,040,245 reported in the Interest and Sinking Fund is reserved to meet the debt reserve requirements of the bond, and consists of the bond premium net of associated issuance costs. The interest rates are fixed per maturity date for both serial and term bonds, resulting in a range of interest rates (from 4 to 5%) based on the maturity schedule.

The following schedule summarizes net proceeds from the bond issuance in June of 2023:

Par Value	$	23,000,000
Premium		1,040,245
Cost of Issuance Expense		(303,027)
Interest and Sinking Fund		(1,040,245)
Net Proceeds to Building Fund	$	22,696,973

In June of 2023, the District issued 2023 General Obligation Bonds in the amount of $6,385,000. The Bonds were sold for the purpose of advance refunding the District's General Obligation Bond, Election of 2012, Series A and to pay costs of issuance of the Bonds. The Bonds represent a general obligation of the District. From the gross proceeds of $7,381,402, which included a premium of $1,131,501 and was netted by issuance costs of $135,009, net proceeds of $7,381,402 was deposited in an Escrow Fund. The bonds carry a 5% annual interest rate.

The following schedule summarizes net proceeds from the bond issuance in June of 2023:

Par Value	$	6,385,000
Premium		1,131,501
Cost of Issuance Expense		(135,099)
Net Proceeds to Escrow Fund	$	7,381,402

In May of 2024, the District issued 2024 General Obligation Bonds in the amount of $11,265,000. The Bonds were sold for the purpose of advance refunding the District's General Obligation Bond, Election of 2012, Series B. The Bonds represent a general obligation of the District. From the gross proceeds of $12,550,064, which included a premium of $1,425,231 and was netted by issuance costs of $140,167, net proceeds of $12,550,064 was deposited in an Escrow Fund. The bonds carry a 4 - 5% annual interest rate.

The following schedule summarizes net proceeds from the bond issuance in May of 2024:

Par Value	$	11,265,000
Premium		1,425,231
Cost of Issuance Expense		(140,167)
Net Proceeds to Escrow Fund	$	12,550,064

The following schedule summarizes the District's Measure S general obligation bonds as of June 30, 2025:

General Obligation Bonds	Original Issue	Outstanding June 30, 2024	Issued	Redeemed	Outstanding June 30, 2025	Current Portion
2012 GOB-B Measure S	$ 20,000,000	$ 5,015,000	$ -	$ 220,000	$ 4,795,000	$ -
2012 GOB-C Measure S	20,000,000	19,960,000	-	-	19,960,000	-
2017 GORB	4,610,000	3,855,000	-	670,000	3,185,000	715,000
2023 GORB	6,385,000	6,385,000	-	-	6,385,000	-
2012 GOB-D Measure S	23,000,000	22,650,000	-	740,000	21,910,000	110,000
2024 GORB	11,265,000	11,265,000	-	130,000	11,135,000	180,000
Subtotal General Obligation Bonds	85,260,000	69,130,000	-	1,760,000	67,370,000	1,005,000
Unamortized Bond Premiums	6,240,257	4,359,201	-	340,160	4,019,041	340,160
Total General Obligation Bonds	$ 91,500,257	$ 73,489,201	$ -	$ 2,100,160	$ 71,389,041	$ 1,345,160

The following is a summary of the annual debt service requirements as of June 30, 2025:

Fiscal Year	Principal	Interest to Maturity	Total
2026	$ 1,005,000	$ 2,744,181	$ 3,749,181
2027	995,000	2,697,356	3,692,356
2028	1,100,000	2,646,231	3,746,231
2029	1,805,000	2,589,606	4,394,606
2030	1,190,000	2,517,106	3,707,106
2031-2035	8,245,000	11,576,131	19,821,131
2036-2040	13,985,000	9,047,197	23,032,197
2041-2045	22,125,000	5,775,313	27,900,313
2046-2050	16,920,000	1,524,601	18,444,601
Total	$ 67,370,000	$ 41,117,722	$ 108,487,722

NOTE 5 – COMMITMENTS

Through November 11, 2025, the date on which the financial statements were available to be issued, the District had no encumbrances of the Measure S Bond proceeds to be spent on capital projects in the fiscal year ended June 30, 2025.

SUPPLEMENTARY INFORMATION

CABRILLO UNIFIED SCHOOL DISTRICT
Measure S Bond Building Fund
Schedule of Cumulative Expenditures
For the Fiscal Year Ended June 30, 2025

	Fiscal Year Ended June 30, 2025	From Inception Through June 30, 2025
Program Budget:		
Program Proceeds	$ -	$ 83,034,111
Investment Earnings	1,327,237	3,411,572
Total Program Budget	1,327,237	86,445,683
Site/Project Description:		
Facility Master Plan	-	296,276
Energy Program	-	263,940
General Support Expenditures	-	628,810
High School Aquatic Center	-	47,730
Roofing	-	42,110
High School Multi-use Theatrical Project	-	314,008
High School Cafeteria	-	58,248
High School Modernization	-	263,634
Parking Lots	-	464,396
Waste Management Equipment	-	80,370
Playground Improvements	-	114,261
Gymnasiums	-	9,648
High School Track Project	-	3,585,456
Hatch Modernization	-	26,711,890
Cunha Gymnasium Complex	-	3,176,980
Cunha Water Infiltration	-	11,231,515
Farallone View Modernization	-	67,390
Security, Safety Upgrades	-	148,787
Pilarcitos Modernization	-	6,941,479
Los Listos Portable Building	-	169,224
District Site Improvements	-	30,750
Door Lock and Hardware	-	546,382
Technology Infrastructure	-	693,684
Technology Classroom Based	-	2,584,302
Purchases from Bond Interest (Furniture and Equipment)	-	277,288
El Granada Repairs	-	1,255
Heating Upgrades	-	68,224
Project Management	-	1,648,459
Bond Issuance Costs	-	799,798
Total Expenditures	-	61,266,294
(Over) Under Budget/Remaining Budget	$ 1,327,237	$ 24,538,152

CABRILLO UNIFIED SCHOOL DISTRICT
Measure S Bond Building Fund
Notes to the Program Schedule
For the Fiscal Year Ended June 30, 2025

NOTE 1 - THE PROGRAM

Proposition 39 was enacted by the voters on November 7, 2000, and changed the required majority for local voter approval of public school and community college general obligation bonds from two-thirds to fifty-five percent of votes. It also required school districts to provide facilities to charter schools operating within their jurisdiction.

On June 5, 2012, local voters passed Measure S, which generates funding to provide safe, efficient, and modern facilities for Cabrillo Unified School District students and staff. Measure S will generate up to $81 million to repair, upgrade and expand our local schools. Funds will be generated through the sale of general obligation bonds, which will be repaid through assessments on residential and commercial property located within the Cabrillo Unified School District.

All projects funded by the issuance of Measure S general obligation bonds will be subject to review both by the District's Board of Trustees and by an independent citizens' oversight committee. The District will also provide many public forums to present progress and seek input from community members, parents, and staff.

NOTE 2 - CITIZENS' OVERSIGHT COMMITTEE

Duties of the committee include verifying that bond revenues were expended only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities. The committee must also verify that no funds were used for any teacher or administrative salaries or other school operation expenses.

Furthermore, the committee is authorized to receive, and review copies of the annual independent performance audit and the annual independent financial audit required by Article XIIIA, Section 1(b)(3)(C) and Article XIIIA, Section 1(b)(3)(D), respectively, of the California Constitution.

The committee was formed by the Board trustees as required by state law. During the fiscal year ended June 30, 2025, the District was unable to fill all of the committee positions, however, as required by Article XIIIA, the District was actively seeking to fill these roles and publicly posted the vacancies. The Citizens' Oversight Committee was comprised of the following members during the fiscal year ended June 30, 2025:

Name	Title/Function	Term Expiration
Chris Giannini	Parent	2027
Kendra Holland	Parent and PTA	2026
Hiro Ellis	Parent and PTA	2026
VACANT	At-Large Member	N/A
VACANT	Business Representative	N/A
VACANT	Senior Representative	N/A
VACANT	Taxpayer Representative	N/A

SCHEDULE OF FINDINGS
AND
RECOMMENDATIONS

CABRILLO UNIFIED SCHOOL DISTRICT
Measure S Bond Building Fund
Schedule of Findings and Recommendations
For the Fiscal Year Ended June 30, 2025

This section identifies the deficiencies, significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards* or Appendix A of the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel.

A. Financial Statement Findings

Our tests resulted in no findings and recommendations.

B. Performance Audit Findings

Our tests resulted in no findings and recommendations.

CABRILLO UNIFIED SCHOOL DISTRICT
Measure S Bond Building Fund
Schedule of Prior Year Findings and Recommendations
For the Fiscal Year Ended June 30, 2025

This section identifies the deficiencies, significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements or performance audit that are required to be reported in accordance with Government Auditing Standards or Appendix A of the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel.

A. Financial Statement Findings

Our tests resulted in no findings and recommendations.

B. Performance Audit Findings

Finding 2024-001: Citizens' Oversight Committee

Criteria: Education code 15282 requires that the citizens' oversight committee (the Committee) consist of at least seven members who shall serve for a minimum term of two years without compensation and for no more than three consecutive terms.

Condition: During our testing of the citizens' oversight committee members' term limits, we noted that one member had served more than 3 consecutive 2-year terms since the fiscal year 2016-2017.

Effect: The District is not in compliance with Education code 15282.

***Cause*:** Due to the lack of new candidates for the citizens' oversight committee, the District's legal counsel recommended for members, who had exceeded their term limits, to continue to stay on the Committee until new candidates could be appointed.

Recommendation: We recommend that the District set up a tracking system to review the term limits of each of the citizens' oversight committee member and actively recruit new candidates into the Committee to ensure that the District remain in compliance with the requirements set forth by the Education Code 15282. The District should also remove the member that exceeded term limits effective immediately.

Corrective Action Plan: The District will take steps to review and monitor the citizens' oversight committee members' term limits and recruit new members as needed for the implementation of these recommendations.

Status: Implemented.

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*

Measure S Facilities Bond Citizens' Oversight Committee and
Governing Board Members
Cabrillo Unified School District

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 Measure S Bond Building Fund of the Cabrillo Unified School District (the District) as of and for the fiscal year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's Measure S Bond Building Fund financial statements, and have issued our report thereon dated November 11, 2025.

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) to determine the 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 entity'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 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.

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,

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regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C & A LLP

November 11, 2025
Morgan Hill, California

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INDEPENDENT AUDITOR'S REPORT ON PERFORMANCE

Measure S Facilities Bond Citizens' Oversight Committee and
Governing Board Members
Cabrillo Unified School District

Performance Audit

We were engaged to conduct a performance audit of the Cabrillo Unified School District (the District)'s Measure S Bond Building Fund for the fiscal year ended June 30, 2025.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIIIA, Section 1(b)(3)(C) of the California Constitution and Appendix A contained in the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements Proposition 39 and outlined in Article XIIIA, Section 1(b)(3)(C) of the California Constitution, but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The results of our tests indicated that the District expended Measure S Bond Building Fund only for the specific projects approved by the voters in accordance with Proposition 39, and outlined in Article XIIIA, Section 1(b)(3)(C) of the California Constitution.

This report is intended solely for the information and use of the District and is not intended to be, and should not be used by, anyone other than the specified party.

Auditor Objectives

Our audit included the following objectives:

1. Determine whether expenditures charged to the Fund have been made in accordance with the bond project list approved by the voters through the approval of the Measure S, and verify that the funds

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were generally expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects.

2. Determine whether salary transactions charged to the Fund were in support of Measure S and not for District general administration or operations, and verify that the funds used to pay the salaries of district employees were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

Scope

The scope of our performance audit covered the period of July 1, 2024 to June 30, 2025. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2025 were not reviewed or included within the scope of our audit or in this report.

Methodology

To meet the objectives of our performance audit, procedures we performed included, the following methodology:

1. We identified expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger and project listing. There was no expenditure for Measure S Bond Building Fund from July 1, 2024 through June 30, 2025.

2. Not applicable for the fiscal year ended June 30, 2025. We selected a sample of expenditures using the following criteria:

    a. We considered all expenditures recorded in all object codes, including transfers out.
    b. We considered all expenditures recorded in all projects that were funded from July 1, 2024 through June 30, 2025 from Measure S bond proceeds.
    c. We selected all expenditures that were individually significant expenditures. Individually significant expenditures were identified as individual transactions (expenditures) that exceeded approximately 5% of the total expenditures incurred.
    d. For all items below the individually significant threshold identified in item 2c, judgmentally selected expenditures based on risk assessment and consideration of coverage of all object codes, including transfers out, and projects for the period starting July 1, 2024 and ending June 30, 2025.

3. Not applicable for the fiscal year ended June 30, 2025. There was no expenditure for Measure S bond building fund from July 1, 2024 through June 30, 2025. The performance audit requirement for the bond program is to ensure they were valid, allowable, accurate, charged to the facilities projects, and expended on specific projects listed in the text of the applicable ballot measure by vouching the actual invoices and other supporting documentation to determine that:

    a. Expenditures were supported by invoices with evidence of proper approval and documentation of receiving goods or services.

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b. Expenditures were supported by proper bid documentation, as applicable.
c. Expenditures were expended in accordance with voter-approved bond project list.
d. Bond proceeds were not used for salaries of school administrators or other operating expenses of the District.

4. We verified that salary transactions charged to the Fund were in support of Measure S and not for District general administration or operations, and verify that the funds used to pay the salaries of district employees were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General by vouching to supporting records such as offer letter, position control reports, timecards and payroll reports. There was no salary expenditure for Measure S Bond Building Fund from July 1, 2024 through June 30, 2025.

5. We verified that the District was in compliance with Assembly Bill 1908 and Ed Code Section 15278, where the District is required to establish a bond oversight committee for Proposition 39 bonds that includes one active member from each of the following sectors: a business organization, senior citizens' organization, bona fide taxpayer's association, and one parent/guardian of a child enrolled in the District and one parent/guardian of a child enrolled in the District who is also a member of a parent teacher association.

6. We verified the Citizens' Oversight Committee met pursuant to Education Code Section 15280.

Conclusion

We did not identify any exceptions to the procedures performed above, in all significant respects. Based on the procedures performed, the District has properly accounted for the expenditures held in the Measure S Bond Building Fund and that such expenditures were made for authorized bond projects. Our audit was made for the purposes set forth in the Objectives section of this report and would not necessarily disclose all instances of nonperformance.

C & A LLP

November 11, 2025
Morgan Hill, California

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CABRILLO UNIFIED SCHOOL DISTRICT

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SUPERINTENDENT
Dr. Ramon Miramontes

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

MEMORANDUM

MEETING DATE: February 12, 2026
TO: Members of the Governing Board
FROM: Jennier Marsh, Chief Business Officer
Drew Gamet, Bond Program Fiscal Project Director
CATEGORY: Presentation
ITEM TITLE: Derivi Castellanos Architects Presentation on Measure K Projects at Half Moon Bay High School

BACKGROUND INFORMATION

Derivi Castellanos Architects (DCA) has been selected to provide architectural services for the Measure K Bond Program projects at Half Moon Bay High School, with contract approval also being considered on this agenda. Staff has invited DCA to present to the Board on the scope and planning for these facilities improvements.

REPORT/PROPOSAL

Representatives from DCA will present an overview of the Half Moon Bay High School Measure K projects, including project scope, the predesign process, anticipated timelines, and next steps. Staff and the architect will be available to answer questions from the Board.

FISCAL ANALYSIS

There is no fiscal impact associated with this presentation.

RECOMMENDATION

It is recommended that the Governing Board receive and file the presentation from Derivi Castellanos Architects regarding Measure K projects at Half Moon Bay High School.

Prepared by: *Drew Gamet*

Derivi Castellanos Architects

Offices in Silicon Valley & the Central Valley

Measure K
Priority Projects Update



Cabrillo Unified School District

February 12, 2026

Mission Statement

To be the leader in customer service, satisfaction and loyalty in the Northern California Education market as well as a place where employees feel valued, supported and proud to be part of our team.

Meet DCA's Team



Ramon Gomez, AIA
Sr. Principal Architect



Laura Whitney, Assoc. AIA
Sr. Project Manager



Jason Albright
Sr. Project Manager



Tugce Karahan
Job Captain



Damien Narum Brelay
Designer



Juan Barroso
Managing Partner

Keys to Success

1. Listen to Understand your Goals
2. Engage District Stakeholders
3. Improve Teaching and Learning Environments
4. Transparency & Accountability
5. Excellent Customer Service



Measure K

- Measure K includes projects at Half Moon Bay High School identified in the Facilities Master Plan, approved by the School Board on 8/21/25
- Projects include a new aquatic center, new and modernized classrooms, CTE facilities, utility upgrades, sitework and exterior improvements
- The preliminary timeline to complete these project is 2026 to 2031
- The implementation plan and final designs will include input by HMBHS stakeholders and the community
- All projects will be designed at a high level of quality, functionality and durability

Initial Plan

2026 Construction Start

- Interim housing (8 portable classrooms)
- Relocate two SDC Classrooms, demolish two portables
- Minor modernization at Gymnasium
- Demolish existing pool and associated facilities
- Exterior repairs and painting campus-wide
- Exterior canopy repairs and re-roofing campus-wide

2027-28 Construction Start

- New competition pool, changing rooms and associated facilities
- New warm-up/teaching pool
- New Building G, demolish existing
- CTE modernization at Building J
- Building Trades, Engineering, Sustainable Systems
- Utility upgrades campus-wide

2028-29 Construction Start

- New Building A, demolish existing
- New school entry, pick-up/drop-off, student/staff parking
- New perimeter fencing

First 100 Days

- Weekly check-in meeting with Drew Gamet
- Initial meetings with HMBHS and community stakeholders leading to initial scoping and design concepts
- Topographic and Underground Utility Surveys of the entire site
- Dialog with the Division of State Architect (DSA) for buy-in on project approach
- Procurement of temporary portable classrooms
- Initiate selection of General Contractor for the first group of projects
- Site logistics planning and communication for 2026 projects

Thank you!

Any Questions?

CABRILLO UNIFIED SCHOOL DISTRICT

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SUPERINTENDENT
Dr. Ramon Miramontes

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

MEMORANDUM

MEETING DATE: February 12, 2026
TO: Members of the Governing Board
FROM: Jennifer Marsh, Chief Business Officer
Drew Gamet, Bond Program Fiscal Project Director
CATEGORY: Action
ITEM TITLE: Approval of Architectural Services Agreement with Derivi Castellanos Architects for Measure K Priority Projects at Half Moon Bay High School

BACKGROUND INFORMATION

Following the successful passage of Measure K, the District is proceeding with Priority Projects at Half Moon Bay High School as identified in the Board-approved Facilities Master Plan (August 21, 2025). At its November 13, 2025, meeting, the Board approved a pool of qualified architectural firms in accordance with Government Code Section 4526. From this pre-qualified pool, staff solicited a proposal from Derivi Castellanos Architects (DCA) for comprehensive architectural services for this multi-phase modernization program.

REPORT/PROPOSAL

Staff recommends approval of an Agreement for Architectural Services with Derivi Castellanos Architects for the following project phases:

- **Phase 1 (2026 Construction):** Demolition of existing pool and facilities; relocation of SDC classrooms; gymnasium modernization; exterior repairs, painting, and canopy re-roofing campus-wide; interim housing (12 portable classrooms)
- **Phase 2 (2027-28 Construction):** New competition pool, warm-up/teaching pool, and associated facilities; new Building G; CTE modernization at Building J; campus-wide utility upgrades
- **Phase 3 (2028-29 Construction):** New Building A; new school entry, pick-up/drop-off, and parking facilities; new perimeter fencing

Services include architectural design, civil and structural engineering, landscape architecture, mechanical/electrical/plumbing engineering, aquatic design, and all other disciplines necessary to deliver DSA-approved construction documents.

FISCAL ANALYSIS

The total fee for architectural services shall not exceed $8,728,211.00. This expenditure will be funded by Measure K Bond proceeds and is consistent with the approved bond program budget.

RECOMMENDATION

Staff recommends the Board of Education approve the Agreement for Architectural Services with Derivi Castellanos Architects for Measure K Priority Projects at Half Moon Bay High School in an amount not to exceed $8,728,211.00 and authorize the Chief Business Officer to execute the agreement.

Prepared by: *Drew Gamet*

AGREEMENT FOR ARCHITECTURAL SERVICES

CABRILLO UNIFIED SCHOOL DISTRICT

WITH

DERIVI CASTELLANOS ARCHITECTS

FOR

Measure K Priority Projects at Half Moon Bay High School

February 12, 2026

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AGREEMENT FOR ARCHITECTURAL SERVICES

This Agreement for Architectural Services is made as of February 12, 2026, between the Cabrillo Unified School District, a California public school district ("District"), and Derivi Castellanos Architects ("Architect") (collectively "Parties"), for the following project ("Project"):

Measure K Priority Projects at Half Moon Bay High School, 1 Lewis Foster Drive, Half Moon Bay, CA 94019

For and in consideration of the mutual covenants herein contained, the Parties hereto agree as follows:

Article 1. Definitions

1.1. In addition to the definitions above, the following definitions of words or phrases shall apply when used in this Agreement, including all Exhibits:

1.1.1. **Agreement**: The Agreement consists exclusively of this document and all identified exhibits attached and incorporated by reference.

1.1.2. **Architect**: The Architect identified in the first paragraph of this Agreement, including all Consultants to the Architect. The term Architect means the Design Professional in General Responsible Charge on this Project.

1.1.3. **As-Built Drawings ("As-Builts")**: Any document prepared and submitted by District's Contractor(s) that details on a Conforming Set, the actual construction performed during the Project, including changes necessitated by Construction Change Documents and change orders, and detailed by the District's construction contractor(s) on a Conforming Set.

1.1.4. **Bid Set**: The plans, drawings, and specifications at the end of the Construction Documents Phase that the Division of the State Architect ("DSA") has approved and that the District can use to go out to bid for construction of the Project.

1.1.5. **Conforming Set**: The plans, drawings, and specifications at the end of the Bidding Phase that incorporate all addenda, if any, issued during the Bidding Phase. The Architect shall ensure that DSA has approved all revisions to the Bid Set that are incorporated onto the Conforming Set and for which DSA approval is required.

1.1.6. **Construction Budget**: The total amount of funds indicated by the District for the entire Project plus all other

costs, including design, construction, administration, and financing.

1.1.7. **Construction Change Documents ("CCD")**: The documentation of changes to the DSA-approved construction documents.

1.1.8. **Construction Cost Budget**: The total cost to District of all elements of the Project designed or specified by the Architect, as adjusted at the end of each design phase in accordance with this Agreement. The Construction Cost Budget does not include the compensation of the Architect and the Architect's Consultants, the cost of land, rights-of-way, financing or other costs which are the responsibility of the District, including construction management.

1.1.9. **Construction Manager**: The District's representative on the Project if the District retains a construction manager, project manager, or owner's representative.

1.1.10. **Contractor**: One or more licensed contractors under contract with the District for construction of all or a portion of the Project.

1.1.11. **Consultant(s)**: Any and all consultant(s), sub-consultant(s), subcontractor(s), or agent(s) to the Architect.

1.1.12. **District**: The Cabrillo Unified School District.

1.1.13. **DSA**: The Division of the State Architect.

1.1.14. **Extra Services**: District-authorized services outside of the scope in **Exhibit "A"** or District-authorized reimbursables not included in Architect's Fee.

1.1.15. **Laboratory of Record**: The District-designated laboratory(ies) for testing of concrete, soils, materials, and other required testing.

1.1.16. **Project**: District's Measure K Priority Projects at Half Moon Bay High School Project at 1 Lewis Foster Drive, Half Moon Bay, CA 94019.

1.1.17. **Record Drawings**: A final set of drawings prepared by the Architect that incorporates all changes from all As-Builts, sketches, details, and clarifications.

1.1.18. **Service(s)**: All labor, materials, supervision, services, tasks, and work that the Architect is required to perform and that are required by, or reasonably inferred from, the

Agreement, and that are necessary for the design and completion of the Project.

1.1.19. **Visually Verify**: To verify to the fullest extent possible by physical inspection and reasonable investigation and without any destructive action.

Article 2. Scope, Responsibilities, and Services of Architect

2.1. Architect shall render the Services described in **Exhibit "A**,**"** commencing with receipt of a written Notice to Proceed signed by the District representative. Architect's Services will be completed in accordance with the schedule attached as **Exhibit "C**.**"**

2.2. Architect's duties and services under this Agreement shall not include preparing or assisting the District with any portion of the District's preparation of a request for proposals, request for qualifications, or any other solicitation regarding a subsequent or additional contract with the District. The District shall at all times retain responsibility for public contracting, including with respect to any subsequent phase of this Project. Architect's participation in the planning, discussions, or drawing of project plans or specifications shall be limited to conceptual, preliminary, or initial plans or specifications. Architect shall cooperate with the District to ensure that all bidders for a subsequent contract on any subsequent phase of this Project have access to the same information, including all conceptual, preliminary, or initial plans or specifications prepared by Architect pursuant to this Agreement.

2.3. Architect shall provide Services that shall comply with professional architectural standards, including the standard of care applicable to architects designing public school facilities and applicable requirements of federal, state, and local law, including, but not limited to, the requirements of the California Business and Professions Code, the California Education Code, and the California Code of Regulations. All persons providing professional services hereunder shall be properly licensed as required by California law.

2.4. The District intends to award the Project to Contractor(s) pursuant to a competitive bid process. District reserves its right to use alternative delivery methods and the Architect's scope of work may be adjusted accordingly.

2.5. Architect acknowledges that all California public school districts are obligated to develop and implement the following storm water requirements for the discharge of storm water to surface waters from its construction and land disturbance activities where the project disturbs one (1) or more acres of land and is not part of a larger common plan of development or sale, the project disturbs one acre or more of land, or the project disturbs less than one (1) acre of land but is part of a larger common plan of development or sale, or where the District engages in maintenance (e.g., fueling, cleaning, repairing) or transportation activities.

2.5.1. Architect shall provide the design for the Project, without limitation:

2.5.1.1. A municipal Separate Storm Sewer System ("MS4"). An MS4 is a system of conveyances used to collect and/or convey storm water, including, without limitation, catch basins, curbs, gutters, ditches, man-made channels, and storm drains.

2.5.1.2. A Storm Water Pollution Prevention Plan ("SWPPP") that contains specific best management practices ("BMPs") and establishes numeric effluent limitations.

2.5.2. Architect shall conform its design work to the District's storm water requirements indicated above, that are approved by the District and applicable to the Project, at no additional cost to the District. In addition, as required Architect shall develop a grading and drainage plan and a site plan from architectural information showing a final development of the site. This drawing will also include a horizontal and vertical control plan and a utility infrastructure plan. The Services described in this subparagraph shall be provided by a professional civil engineer who contracts with or is an employee of the Architect.

2.6. Architect shall contract for or employ at Architect's expense, Consultant(s) to the extent deemed necessary for completion of the Project including, but not limited to: architects; mechanical, electrical, structural and civil engineers; landscapers; and interior designers, licensed as such by the State of California as part of the Basic Services under this Agreement. The names of Consultant(s) shall be submitted to the District for approval prior to commencement of Services, as indicated below. The District reserves the right to reject Architect's use of any particular Consultant. Nothing in the foregoing procedure shall create any contractual relationship between the District and any Consultant employed by the Architect under terms of the Agreement. Architect shall require each of the Consultants retained by it to execute agreements with standard of care and indemnity provisions commensurate with this Agreement, but Architect shall remain solely responsible and liable to District for all matters covered by this Agreement.

2.7. Architect shall coordinate with District personnel or its designated representatives as may be requested and desirable, including with other professionals employed by the District for the design, coordination or management of other work related to the Project. This shall include, without limitation, coordination with State labor compliance, if any. If the Architect employs Consultant(s), the Architect shall ensure that its contract(s) with its Consultant(s) include language notifying the Consultant(s) of State labor compliance, if any.

2.8. Architect shall identify the regulatory agencies that have jurisdiction over essential building and design elements and coordinate with and implement the requirements of the regulatory agencies, including, without limitation, the California Department of Education, the Office of Public School Construction, the Department of General Services, DSA, including DSA Fire/Life Safety, DSA Access Compliance Section, DSA Structural Safety Section, the State Fire Marshal, the California Coastal Commission, and any regulatory office or agency that has authority for review and supervision of school district construction projects.

2.8.1. If the Project is subject to DSA jurisdiction, then Architect, and its Consultants, if any, shall comply with all the DSA requirements, including without limitation, all the requirements included and/or referenced in the following forms, bulletins ("BU"), interpretations of regulations ("IR"), policies ("PL"), or procedures ("PR"):

2.8.1.1. DSA IR A-6, Construction Change Document Submittal and Approval Process.

2.8.1.2. DSA IR A-18, Use of Construction Documents Prepared by Other Professionals.

2.8.1.3. DSA IR A-24, Construction Phase Duties of the School District, Contractor and Design Professional.

2.8.1.4. DSA PR 07-01: Pre-Check Approval Process.

2.8.1.5. DSA PR 07-02: Over-The-Counter Review of Projects Using Pre-Check Approved Design.

2.8.1.6. DSA PR 18-04.BB18: Electronic Plan Review for Design Professionals of Record Using Bluebeam 2018.

2.8.1.7. DSA PR 18-09.BB18: Electronic Plan Review for Over-the-Counter ("OTC") Projects Using Bluebeam 2018.

2.8.1.8. Form DSA PR 13-01, Construction Oversight Process.

2.8.1.8.1. Each of Architect's duties as provided in the DIR Construction Oversight Process shall be performed timely so as not to result in any delay to the Project.

2.8.1.9. Form DSA PR 13-02, Project Certification Process.

2.8.2. Notwithstanding the DSA forms, BUs, IRs, PLs, or PRs referenced anywhere in this Agreement, each of which is current as of the Effective Date, all Projects subject to DSA's jurisdiction shall be submitted for review, back check, and

approval, under the electronic plan review process ("EPR process"), rather than paper submission, for all projects submitted to DSA. Architect, and its Consultants, if any, shall comply with the EPR process and related DSA procedures, including, without limitation, DSA PR 18-04.BB18 and DSA PR 18-09.BB18, and any subsequent or replacement procedures relating to the EPR process promulgated by DSA. Any reference herein to a particular DIR form, BU, IR, PL, or PR, shall mean and include the then-current DIR form, BU, IR, PL, or PR, respectively, and, to the extent that the EPR process has superseded such form or paper submission process, the EPR process then in effect shall control.

2.9. Architect shall provide Services as required to obtain any local, state and/or federal agencies' approval for on-site and off-site work related to the Project including review by regulatory agencies having jurisdiction over the Project.

2.10. Architect shall direct and monitor the work of the District's DSA project inspector(s) ("Project Inspector(s)") and the Laboratory of Record. Architect shall provide code required supervision of special inspectors not provided by the Laboratory of Record.

2.11. Architect shall give efficient supervision to Services, using its best skill and attention. Architect shall carefully study and compare all contract documents, drawings, specifications, and other instructions ("Contract Documents") and shall at once report to District, Construction Manager, and Contractor, any error, inconsistency, or omission that Architect or its employees may discover, in writing, with a copy to District's Project Inspector(s). Architect shall have responsibility for discovery of errors, inconsistencies, or omissions.

2.12. Architect recognizes that the District may obtain the services of a Construction Manager and that Architect may have to assume certain coordination and management responsibilities, including tracking Requests for Information ("RFI"), providing RFI responses, and leading all coordination meetings between the District, Project Inspectors, and Contractors on the Project. The District reserves the right to retain the services of a Construction Manager at any time. The Construction Manager, if any, shall be authorized to give Architect Services authorizations and issue written approvals and notices to proceed on behalf of District. The District reserves the right to designate a different Construction Manager at any time. Any task, including, but not limited to, reviews or approvals that the District may perform pursuant to this Agreement may be performed by the Construction Manager, unless that task indicates it shall be performed by the Governing Board of the District. In addition, the District may have a constructability review of Architect's design documents. Architect shall conform any design documents to the constructability review as part of the Services under this Agreement and shall not be entitled to any compensation as Extra Services for this activity.

2.13. Architect shall provide computer-generated pictures downloaded to computer files, updated as requested by the District, that the District may use on its website.

2.14. As part of the basic Services pursuant to this Agreement, Architect is not responsible for:

2.14.1. Ground contamination or hazardous material analysis.

2.14.2. Any asbestos and/or lead testing, design or abatement; however, it shall coordinate and integrate its work with any such information provided by District.

2.14.3. Compliance with the California Environmental Quality Act ("CEQA"), except that Architect agrees to coordinate its work with that of any CEQA consultants retained by the District, to provide current elevations and schematic drawings for use in CEQA compliance documents, and to incorporate any mitigation measures adopted by the District into the Project design at no additional cost to the District.

2.14.4. Historical significance report.

2.14.5. Soils investigation.

2.14.6. Geotechnical hazard report, except as indicated in **Exhibit "A."**

2.14.7. Topographic surveys of existing conditions.

2.14.8. State and local agency permit fees.

2.14.9. Commissioning Agent and Reports.

2.14.10. Testing and Inspection.

Article 3. Architect Staff

3.1. Architect has been selected to perform the Services herein because of the skills and expertise of key individuals.

3.2. Architect agrees that the following key people in Architect's firm shall be associated with the Project in the following capacities:

Principal In Charge: Juan Barroso

Sr. Principal Architect: Ramon Gomez

Sr. Project Manager: Laura Whitney

Major Consultants:

Electrical: TBD

Mechanical: TBD

Structural: TBD

Civil: TBD

Other: TBD

3.3. Architect shall not change any of the key personnel listed above without prior written approval by the District, unless said personnel cease to be employed by Architect. In either case, the District shall be allowed to interview and approve replacement personnel in advance of replacement personnel performing any Services.

3.4. If any designated lead or key person fails to perform to the satisfaction of the District, then upon written notice Architect shall have five (5) calendar days to remove that person from the Project and replace that person with one acceptable to the District. All lead or key personnel for any Consultant must also be designated by the Consultant and are subject to all conditions stated in this paragraph.

3.5. Architect represents that Architect has no existing interest and will not acquire any interest, direct or indirect, which could conflict in any manner or degree with the performance of Services required under this Agreement and that no person having any such interest shall be employed by Architect.

3.6. Architect shall comply with Education Code section 17302(a) and agrees that any plans and/or specifications included in the Services shall be prepared under the supervision of licensed personnel, and that licensed personnel shall be in "responsible charge" of persons who observe the construction.

Article 4. Schedule of Services

Architect shall commence Services under this Agreement upon receipt of a written Notice to Proceed and shall prosecute the Services diligently as described in **Exhibit "A**,**"** so as to proceed with and complete the Services in compliance with the schedule in **Exhibit "C**.**"** Time is of the essence and failure of Architect to perform Services on time as specified in this Agreement is a material breach of this Agreement. It shall not be a material breach if a delay is beyond the Architect's or its Consultant(s)' reasonable control.

Article 5. Construction Cost Budget

5.1. Architect hereby accepts the District's established Construction Cost Budget and Project scope. In accordance with **Exhibit "A," the** Architect shall have responsibility to further develop, review, and reconcile the Construction Cost Budget for the District at the beginning of the Project and at the completion of each design phase. The District and Construction Manager shall also have responsibility to develop, review, and reconcile the Construction Cost Budget with the Architect.

5.2. Architect shall complete all Services as described in **Exhibit "A," the** including all plans, designs, drawings, specifications and other Contract Documents, so that the cost to construct the work designed by the Architect will not exceed the Construction Cost Budget, as adjusted subsequently with the District's written approval. Architect shall maintain cost controls throughout the Project to deliver the Project within the Construction Cost Budget.

5.3. The District may, in its sole discretion, do one, or a combination, of the following if any of the events in Article 5.4 occur:

5.3.1. Within one (1) months' time of receipt of bids, instruct Architect to revise the drawings and specifications (in scope and quality as approved by the District) to bring the Project within the Construction Cost Budget for re-bidding at no additional cost to the District.

5.3.2. Give Architect written approval on an agreed adjustment to the Construction Cost Budget.

5.3.3. Authorize Architect to re-negotiate, when appropriate, and/or re-bid the Project within one (1) months' time of receipt of bids (exclusive of District and other agencies' review time) at no additional cost to the District.

5.3.4. Terminate this Agreement if the Project is abandoned by the District, without further obligation by either party.

5.4. If any of the following events occur, the District may exercise any one, or any combination, of the actions set forth in Article 5.3 above:

5.4.1. If the Construction Cost Budget increases in phases subsequent to the Schematic Design Phase due to reasonably foreseeable changes in the condition of the construction market in the county in which the District is located, in so far as these have not been caused by Acts of God, earthquakes, strikes, war, or energy shortages due to uncontrollable events in the world economy; or

5.4.2. The lowest responsive base bid received is in excess of ten percent (10%) of the Construction Cost Budget; or

5.4.3. If the combined total of base bid and all additive alternates come in ten percent (10%) or more under the Construction Cost Budget.

Article 6. Fee and Method of Payment

6.1. The District shall pay Architect for all Services contracted for under this Agreement an amount equal to the following ("Fee"):

An amount not to exceed Eight Million Seven Hundred Twenty-Eight Thousand Two Hundred Eleven Dollars ($8,728,211.00) based on the rates set forth in **Exhibit "D."**

6.2. The District shall pay Architect the Fee pursuant to the provisions of **Exhibit "D."**

6.3. Architect shall bill for performance of Services under this Agreement in accordance with **Exhibit "D."**

6.4. No increase in Fee will be due from CCDs and/or change orders generated during the construction period to the extent caused by Architect's error or omission.

6.5. The Architect's Fee set forth in this Agreement shall be full compensation for all of Architect's Services incurred in the performance hereof as indicated in **Exhibit "D."**

6.6. Regardless of the structure of Architect's Fee, the Architect's Fee may be adjusted downward if the Scope of Services of this Agreement is reduced by the District in accordance with this Agreement.

6.7. Neither the District's review, approval of, nor payment for, any of the Services required under this Agreement shall be construed to operate as a waiver of any rights under this Agreement, and Architect shall remain liable to the District in accordance with this Agreement for direct damages to the District caused by Architect's failure to perform any of the Services furnished under this Agreement to the standard of care under California law for architects performing similar work for California school districts in or around the same geographic area as the District.

Article 7. Payment for Extra Services or Changes

Any charges for Extra Services shall be paid by the District as described in **Exhibit "B"** only upon certification that the claimed Extra Service was authorized as indicated herein and that the Extra Services have been satisfactorily completed. If any service is done by Architect without prior written authorization by the Construction Manager or the District's authorized representative, the District will not be obligated to pay for such service. The foregoing provision notwithstanding, Architect will be paid by the District as described in **Exhibit "B"** for Extra Services that the Construction Manager or the District's authorized representative verbally requests, provided that Architect confirms such request in writing pursuant to the notice

requirements of this Agreement, and proceeds with such Extra Services not earlier than two (2) business days after the District receives confirmation of the request from the Architect.

Article 8. Ownership of Data

8.1. Pursuant to Education Code section 17316, this Agreement creates a non-exclusive and perpetual license for the District to use, at its discretion, all plans including, but not limited to, record drawings, specifications, estimates and other documents that Architect or its Consultants prepare or cause to be prepared pursuant to this Agreement.

8.2. Architect retains all rights to all copyrights over designs and other intellectual property embodied in the plans, record drawings, specifications, estimates, and other documents that Architect or its Consultants prepare or cause to be prepared pursuant to this Agreement.

8.3. Architect shall perform the Services and prepare all documents under this Agreement with the assistance of Computer Aided Design Drafting Technology ("CADD") (e.g., AutoCAD). Architect shall deliver to District all drawings in DWG format. As to any drawings that Architect provides in a CADD file format, the District acknowledges that anomalies and errors may be introduced into data when it is transferred or used in a computer environment, and that the District should rely on hard copies of all documents.

8.4. In order to document exactly what CADD information was given to the District, Architect and District shall each date and sign a "hard" copy of reproducible documents that depict the information at the time Architect produces the CADD information. The District agrees to release Architect from all liability, damages, and/or claims that arise due to any changes made to this information by anyone other than Architect or its Consultant(s) subsequent to it being given to the District.

8.5. Following the termination of this Agreement, for any reason whatsoever, Architect shall promptly deliver to the District upon written request and at no cost to the District the following items (hereinafter "Instruments of Service"), which the District shall have the right to utilize in any way permitted by statute:

8.5.1. One (1) set of the Contract Documents, including the bidding requirements, specifications, and all existing cost estimates for the Project, in hard copy, reproducible format.

8.5.2. One (1) set of fixed image CADD files in DXF format of the drawings that are part of the Contract Documents.

8.5.3. One (1) set of non-fixed image CADD drawing files in DXF or DWG or both formats of the site plan, floor plans

(architectural, plumbing, structural, mechanical and electrical), roof plan, sections and exterior elevations of the Project.

8.5.4. All finished or unfinished documents, studies, reports, calculations, drawings, maps, models, photographs, technology data and reports prepared by the Architect under this Agreement.

8.5.5. The obligation of Section 8.5 of this Agreement shall survive the termination of this Agreement for any reason whatsoever.

8.6. In the event the District changes or uses any fully or partially completed documents without Architect's knowledge or participation or both, the District agrees to release Architect of responsibility for such changes, and shall hold Architect harmless from and against any and all claims on account of any damages or losses to property or persons, or economic losses, arising out of that change or use, unless Architect is found to be liable in a forum of competent jurisdiction. In the event that the District uses any fully or partially completed documents without the Architect's full involvement, the District shall remove all title blocks and other information that might identify Architect and its Consultants.

Article 9. Termination of Contract

9.1. District's Request for Assurances: If District at any time reasonably believes that Architect is or may be in default under this Agreement, District may in its sole discretion notify Architect of this fact and request written assurances from Architect of performance of Services and a written plan from Architect to remedy any potential default under the terms this Agreement that the District may advise Architect of in writing. Architect shall, within ten (10) days of District's request, deliver a written cure plan that meets the requirements of the District's request for assurances. Architect's failure to provide such written assurances of performance and the required written plan, within ten (10) days of request, will constitute a material breach of this Agreement sufficient to justify termination for cause.

9.2. District's Termination of Architect for Cause: If Architect fails to perform Architect's duties to the satisfaction of the District, or if Architect fails to fulfill in a timely and professional manner Architect's material obligations under this Agreement, or if Architect shall violate any of the material terms or provisions of this Agreement, the District shall have the right to terminate this Agreement, in whole or in part, effective immediately upon the District giving written notice thereof to the Architect. In the event of a termination pursuant to this subdivision, Architect may invoice the District for all Services performed until the notice of termination, but the District shall have the right to withhold payment and deduct any amounts equal to the District's costs because of Architect's actions, errors, or omissions.

9.3. District's Termination of Architect for Convenience: District shall have the right in its sole discretion to terminate the Agreement for its own

convenience. In the event of a termination for convenience, Architect may invoice District and District shall pay all undisputed invoice(s) for Services performed until the District's notice of termination for convenience. This shall be the only amount(s) potentially owing to Architect if there is a termination for convenience.

9.4. Architect's Termination of Agreement for Cause: Architect has the right to terminate this Agreement if the District does not fulfill its material obligations under this Agreement and fails to cure such material default within sixty (60) days of receipt of written notice of said defaults, or if the default cannot be cured within sixty (60) days, commence to cure such default, diligently pursue such cure, and complete the cure within a reasonable time following written notice and demand from Architect. Such termination shall be effective thirty (30) days after receipt of written notice from Architect to the District. Architect may invoice the District and the District shall pay all undisputed invoice(s) for Services performed until Architect's notice of termination.

9.5. Effect on Pre-Termination Services: Except as indicated in this Article, termination shall have no effect upon any of the rights and obligations of the Parties arising out of any transaction occurring prior to the effective date of such termination.

9.6. Ceasing Services upon Termination: If, at any time in the progress of the Design of the Project, the District determines that the Project should be terminated, Architect, upon written notice from the District of such termination, shall immediately cease Services on the Project.

9.7. Project Suspension: If the District suspends the Project for more than one hundred twenty (120) consecutive days, Architect shall be compensated for Services performed prior to notice of that suspension. When the Project is resumed, the schedule shall be adjusted, and Architect's compensation shall be equitably adjusted to provide for expenses incurred in the resumption of the Architect's Services. Architect shall make every effort to maintain the same Project personnel after suspension. If the District suspends the Project for more than two (2) years, Architect may terminate this Agreement by giving written notice.

Article 10. Indemnity/Architect Liability

10.1. To the furthest extent permitted by California law, Architect shall indemnify and hold free and harmless the District, its Board of Trustees, agents, representatives, officers, consultants, employees, trustees, and volunteers ("the Indemnified Parties") from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury of any kind, in law or equity ("Claim") that arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of the Architect, its officers, employees, subcontractors, consultants, or agents, including without limitation the payment of all direct, indirect, and consequential damages. Architect shall also, to the furthest extent permitted by California law and at the outset of

the claim, defend the Indemnified Parties at Architect's own expense, including attorneys' fees and costs, from any and all Claim(s) and allegations relating thereto with counsel approved by District where such approval is not to be unreasonably withheld. Whereas the cost to defend the Indemnified Parties charged to the Architect shall not exceed the proportionate percentage of Architect's fault as determined by a court of competent jurisdiction, any amounts paid in excess of such established fault will be reimbursed by the District. Notwithstanding the previous sentence, in the event one or more defendants is unable to pay its share of defense costs due to bankruptcy or dissolution of the business, the design professional shall meet and confer with other parties regarding unpaid defense costs.

10.2. Architect shall pay and satisfy any judgment, award, or decree that may be rendered against the Indemnified Parties in any Claim. Architect's obligation pursuant to Article 10.1 includes reimbursing the District for the cost of any settlement paid by the Indemnified Parties and for any and all fees and costs, including but not limited to legal fees and costs, expert witness fees, and consultant fees, incurred by the Indemnified Parties in the defense of any Claim(s), or to enforce the indemnity herein. Architect's obligation to defend or to indemnify shall not be restricted to insurance proceeds. District shall also have the right to accept or reject any legal representation that Architect proposes to defend the Indemnified Parties.

10.3. Architect shall be responsible for the cost of reviewing CCDs and/or change orders caused by Architect's willful misconduct, recklessness, or negligent acts, errors or omissions. Without limiting Architect's liability for indirect cost impacts, the direct costs for change orders for which Architect shall be liable shall equal the difference between the cost of the change order and the reasonable cost of the work had that work been a part of the originally prepared Contract Documents.

10.4. District may withhold any and all costs that arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of the Architect from amounts owing to Architect.

Article 11. Fingerprinting and Conduct on Project Site

11.1. Unacceptable and/or loud language will not be tolerated. "Cat calls" or other derogatory language toward students or public will not be allowed.

11.2. Drugs, alcohol, and smoking on District property are strictly prohibited. No drugs, alcohol and/or smoking are allowed at any time in any building and/or grounds on District's property. No students, staff, visitors or contractors are to use drugs on District's property.

11.3. Pursuant to Education Code section 45125.1, District has determined on the basis of the scope of Services in this Agreement that if Architect and its subcontractors and employees interact with pupils, such interaction shall only take place under the immediate supervision

and control of the pupil's parent or guardian or a school employee. Architect will promptly notify District in writing of any facts or circumstances which might reasonably lead District to determine that interaction will not take place under the immediate supervision and control of the pupil's parent or guardian or a school employee.

11.4. If Architect and its subcontractors and employees interact with pupils without the immediate supervision and control of the pupil's parent or guardian or a school employee, Architect shall comply with the provisions of Education Code section 45125.1 regarding the submission of employee fingerprints to the California Department of Justice and the completion of criminal background investigations of its employees. Architect shall not permit any employee to have any contact with District pupils until such time as the Architect has verified in writing to the District's Governing Board that the employee has not been convicted of a felony, as defined in Education Code section 45122.1. Architect's responsibility shall extend to all employees, agents, and employees or agents of its Consultants regardless of whether those individuals are paid or unpaid, concurrently employed by District, or acting as Architect's independent contractors.

11.5. Architect shall provide to District verification of compliance with this section and the Criminal Background Investigation Certification (**Exhibit "G"**) in writing prior to each individual commencing employment or participating on the Project and prior to permitting contact with any student.

11.6. Architect expressly acknowledges that the following conditions shall apply to any work performed by Architect and/or Architect's employees on a school site:

11.6.1. All site visits shall be arranged through the District;

11.6.2. Architect and Architect's employees shall inform District of their proposed activities and location at the school site, allowing District time to arrange site visits without a disruption to the educational process;

11.6.3. Architect and/or Architect's employees shall check in with the school office each day immediately upon arriving at the school site;

11.6.4. Once at such location, Architect and Architect's employees shall not change locations without contacting the District;

11.6.5. Architect and Architect's employees shall not use student restroom facilities; and

11.6.6. If Architect and Architect's employees find themselves alone with a student, Architect and Architect's employees shall

immediately contact the school office and request that a member of the school staff be assigned to the work location.

Article 12. Responsibilities of the District

12.1. The District shall examine the documents submitted by the Architect and shall render decisions so as to avoid unreasonable delay in the process of the Architect's Services.

12.2. The District shall verbally or in writing advise Architect if the District becomes aware of any fault or defect in the Project, including any errors, omissions or inconsistencies in the Architect's documents. Failure to provide such notice shall not relieve Architect of its responsibility therefore, if any.

12.3. Unless the District and Architect agree that a hazardous materials consultant shall be a Consultant of the Architect, the District shall furnish the services of a hazardous material consultant or other consultants when such services are requested in writing by Architect and deemed necessary by the District or are requested by the District. These services shall include: asbestos and lead paint survey; abatement documentation; and specifications related to said matters, which are to be incorporated into bid documents prepared by Architect. If the hazardous materials consultant is furnished by the District and is not a Consultant of the Architect, the specifications shall include a note to the effect that the hazardous materials consultant's specifications are included in the Architect's bid documents for the District's convenience and have not been prepared or reviewed by the Architect. The note shall also direct questions about the hazardous materials consultant's specifications related to asbestos and lead paint survey and/or abatement documentation to the preparer of the hazardous materials consultant's specifications.

12.4. District personnel and/or its designated representatives will coordinate with Architect as may be requested and beneficial for the coordination or management of work related to the Project.

Article 13. Liability of District

13.1. Other than as provided in this Agreement, District's financial obligations under this Agreement shall be limited to the payment of the compensation provided in this Agreement. Notwithstanding any other provision of this Agreement, in no event shall District be liable, regardless of whether any claim is based on contract or tort, for any special, consequential, indirect or incidental damages, including, but not limited to, lost profits or revenue, arising out of or in connection with this Agreement or the Services performed in connection with this Agreement.

13.2. District shall not be responsible for any damage to persons or property as a result of the use, misuse or failure of any equipment used by Architect, or by its employees, even though such equipment be furnished or loaned to Architect by District.

13.3. Architect hereby waives any and all claim(s) for recovery from the District under this Agreement, which loss or damage is covered by valid and collectible insurance policies. Architect shall have its required insurance policies endorsed to prevent the invalidation of insurance coverages by reason of this waiver. This waiver shall extend to claims paid, or expenses incurred, by Architect's insurance company on the District's behalf.

Article 14. Nondiscrimination

Architect agrees to comply with the provisions of the California Fair Employment and Housing Act as set forth in part 2.8 of division 3 of the California Government Code, commencing at section 12900; the Federal Civil Rights Act of 1964, as set forth in Public Law 88-352, and all amendments thereto; Executive Order 11246; and all administrative rules and regulations found to be applicable to Architect and all of its subcontractors. In addition, Consultant agrees to require like compliance by all of its subcontractor(s).

Article 15. Insurance

15.1. Architect shall comply with the insurance requirements for this Agreement, set forth in **Exhibit "E."**

15.2. Architect shall provide certificates of insurance and endorsements to District prior to commencement of the work of this Agreement as required in **Exhibit "E."**

Article 16. Covenant against Contingent Fees

Architect warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the Architect, to solicit or secure this Agreement, and that it has not paid or agreed to pay any company or person, other than a bona fide employee working solely for the Architect, any fee, commission, percentage, brokerage fee, gift, or any other consideration contingent on or resulting from the award or making of this Agreement. For breach or violation of this warranty, the District shall have the right to annul this Agreement without liability, or in its discretion, to deduct from the contract price or consideration or to recover the full amount of such fee, commission, percentage fee, gift, or contingency.

Article 17. Entire Agreement/Modification

This Agreement, including the Exhibits attached hereto, supersedes all previous contracts and constitutes the entire understanding of the Parties hereto. Architect shall be entitled to no other benefits than those specified herein. No changes, amendments or alterations shall be effective unless in writing and signed by both Parties. Architect specifically acknowledges that in entering this Agreement, Architect relies solely upon the provisions contained in this Agreement and no others.

Article 18. Non-Assignment of Agreement

In as much as this Agreement is intended to secure the specialized Services of the Architect, Architect may not assign, transfer, delegate or sublet any interest therein without the prior written consent of District and any such assignment, transfer, delegation or sublease without the District's prior written consent shall be considered null and void. Likewise, District may not assign, transfer, delegate or sublet any interest therein without the prior written consent of Architect and any such assignment, transfer, delegation or sublease without Architect's prior written consent shall be considered null and void. If an assignment is approved, this Agreement shall be binding on the successors and assign of the parties.

Article 19. Law, Venue

19.1. This Agreement has been executed and delivered in the State of California and the validity, enforceability and interpretation of any of the clauses of this Agreement shall be determined and governed by the laws of the State of California.

19.2. To the fullest extent permitted by California law, the county in which the District administration office is located shall be the venue for any action or proceeding that may be brought or arise out of, in connection with or by reason of this Agreement.

Article 20. Alternative Dispute Resolution

20.1. All claims, disputes or controversies arising out of, or in relation to the interpretation, application or enforcement of this Agreement may be decided through mediation as the first method of resolution. Notice of the demand for mediation of a dispute shall be filed in writing with the other party to the Agreement. The demand for mediation shall be made within a reasonable time after written notice of the dispute has been provided to the other party, but in no case longer than ninety (90) days after initial written notice.

20.2. If a claim, or any portion thereof, remains in dispute upon satisfaction of all applicable dispute resolution requirements, the Architect shall comply with all claims presentation requirements as provided in Chapter 1 (commencing with section 900) and Chapter 2 (commencing with section 910) of Part 3 of Division 3.6 of Title 1 of Government Code as a condition precedent to the Architect's right to bring a civil action against the District. For purposes of those provisions, the running of the time within which a claim must be presented to the District shall be tolled from the time the Architect submits its written claim until the time the claim is denied, including any time utilized by any applicable meet and confer process.

20.3. Pending resolution of the dispute, Architect agrees it will neither rescind the Agreement nor stop the performance of the Services.

Article 21. Tolling of Claims

Architect agrees to toll all statutes of limitations for District's assertion of claims against Architect that arise out of, pertain to, or relate to Contractors' or subcontractors' claims against District involving Architect's work, until the Contractors' or subcontractors' claims are finally resolved.

Article 22. Attorneys' Fees

In the event either party shall bring any action or legal proceeding for damages for any alleged breach of any provision of or performance under this Agreement, to terminate this Agreement, or to enforce, protect or establish any term or covenant of this Agreement or right or remedy of either party, the prevailing party shall be entitled to recover, as a part of the action or proceeding, reasonable attorneys' fees and court costs, including consultants' fees, attorneys' fees and costs for appeal, as may be fixed by the court. The term "prevailing party" shall mean the party who received substantially the relief requested, whether by settlement, dismissal, summary judgment, judgment, or otherwise.

Article 23. Severability

If any term, covenant, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remainder of the provisions hereof shall remain in full force and effect and shall in no way be affected, impaired or invalidated thereby.

Article 24. Employment Status

24.1. Architect represents and warrants that, during the entire term of Agreement, Architect is an independent contractor or business entity that is: (i) free from the control and direction of District in connection with the performance of the Services, (ii) performing Services that are outside the usual course of District's business, and (iii) customarily engaged in an independently established trade, occupation, or business of the same nature as that involved in the Services performed, District being interested only in the results obtained. Nothing in this Agreement is intended nor shall it be construed to create an employer-employee relationship, a joint venture relationship, or to allow the District to exercise discretion or control over the professional manner in which Architect performs the Services that are the subject matter of this Agreement; provided always, however, that the Services to be provided by Architect shall be provided in a manner consistent with all applicable standards and regulations governing such Services.

24.2. Architect understands and agrees that Architect's personnel are not and will not be eligible for membership in or any benefits from any District group plan for hospital, surgical or medical insurance or for membership in any District retirement program or for paid vacation, paid sick leave or other leave, with or without pay or for other benefits which accrue to a District employee.

24.3. Architect shall assume full responsibility for payment of all federal, state and local taxes or contributions, including unemployment insurance, social security and income taxes with respect to Architect's employees. Should District, in its discretion, or a relevant taxing authority such as the Internal Revenue Service or the State Employment Development Department, or both, determine that Architect, or any employee or Consultant of Architect, is an employee of the District for purposes of collection of any employment taxes, the amounts payable under this Agreement shall be reduced by amounts equal to both the employee and employer portions of the tax due (and offsetting any credits for amounts already paid by Architect which can be applied against this liability). The District shall then forward those amounts to the relevant taxing authority.

24.4. Should a relevant taxing authority determine a liability for past services performed by Architect for the District, upon notification of such fact by the District, Architect shall promptly remit such amount due or arrange with the District to have the amount due withheld from future payments to Architect under this Agreement (again, offsetting any amounts already paid by Architect which can be applied as a credit against such liability).

24.5. A determination of employment status pursuant to the preceding two (2) paragraphs shall be solely for the purposes of the particular tax in question, and for all other purposes of this Agreement, Architect shall not be considered an employee of the District. Notwithstanding the foregoing, should any court, arbitrator, or administrative authority determine that Architect is an employee for any other purpose, then Architect agrees to a reduction in District's liability resulting from this Agreement pursuant to principles similar to those stated in the foregoing paragraphs so that the total expenses of District under this Agreement shall not be greater than they would have been had the court, arbitrator, or administrative authority determined that Architect or its employees of Consultants was not an employee.

24.6. Nothing in this Agreement shall operate to confer rights or benefits on persons or entities not a party to this Agreement.

Article 25. Certificate of Architect

25.1. Architect certifies that the Architect is properly certified or licensed under the laws and regulations of the State of California to provide the professional services that it has herein agreed to perform.

25.2. Architect warrants it shall comply with all applicable ordinances, regulations, and resolutions of the county in which the District is located. Architect also warrants all of the work Architect performs under this Agreement shall comply with all applicable laws, rules, regulations and codes of the United States and the State of California.

25.3. Architect certifies that it is aware of the provisions of the California Labor Code that require every employer to be insured against liability for workers compensation or to undertake self-insurance in

accordance with the provisions of that code, and it certifies that it will comply with those provisions before commencing the performance of the Services of this Agreement.

25.4. Architect certifies that it is aware of the provisions of California Labor Code and California Code of Regulations that require the payment of prevailing wage rates and the performance of other requirements on certain "public works" and "maintenance" projects ("Prevailing Wage Laws"). Architect agrees to fully comply with and to require its Consultant(s) to fully comply with all requirements of the Prevailing Wage Laws, if applicable to Architect and its Consultants' professional services to be provided under this Agreement.

Article 26. Cost Disclosure - Documents and Written Reports

Architect shall be responsible for compliance with California Government Code section 7550, if the total cost of the Contract is over five thousand dollars ($5,000).

Article 27. Notice & Communications

Notices and communications between the Parties to this Agreement may be sent to the following addresses:

District:

Cabrillo Unified School District
498 Kelly Avenue
Half Moon Bay, CA 94019
ATTN: Jennifer Marsh
EMAIL: marshj@cabrillo.k12.ca.us

Architect:

Derivi Castellanos Architects
95 S Market Street, Ste 480
San Jose, CA 95113
ATTN: Juan Barroso
EMAIL: jbarroso@dcaaia.com

With a Copy to:
Dannis Woliver Kelley
200 California Street #400
San Francisco, CA 94111
ATTN: Deidree Sakai, Esq.

Any notice personally given shall be effective upon receipt. Any notice sent by electronic mail shall be effective the day after transmission. Any notice sent by overnight delivery service shall be effective the day after delivery. Any notice given by mail shall be effective five (5) days after deposit in the United States mail.

Article 28. Disabled Veteran Business Enterprise Participation

Pursuant to section 17076.11 of the Education Code, the District has a participation goal for disabled veteran business enterprises ("DVBEs") of at least three percent (3%), per year, of funds expended each year by the District on projects that use funds allocated by the State Allocation Board pursuant to the Leroy F. Greene School Facilities Act (the "Act"). This Project may use funds allocated under the Act. Therefore, to the extent feasible and pertaining to future hirings, Architect, before it executes the Agreement, shall

provide to the District certification of compliance with the procedures for implementation of DVBE contracting goals, appropriate documentation identifying the amount(s) intended to be paid to DVBEs in conjunction with the contract, and documentation demonstrating Architect's good faith efforts to meet these goals.

Article 29. District's Right to Audit

29.1. District retains the right to review and audit, and the reasonable right of access to Architect's and any Consultant's premises to review and audit the Architect's compliance with the provisions of this Agreement ("District's Right"). The District's Right includes the right to inspect, photocopy, and to retain copies, outside of Architect's premises, of any and all Project-related records and other information with appropriate safeguards, if such retention is deemed necessary by the District in its sole discretion. The District shall keep this information confidential, as allowed by applicable law.

29.2. The District's Right includes the right to examine any and all books, records, documents and any other evidence of procedures and practices that the District determines is necessary to discover and verify whether Architect is in compliance with all requirements of this Agreement.

29.3. If there is a claim for additional compensation or for Extra Services, the District's Right includes the right to examine books, records, documents, and any and all other evidence and accounting procedures and practices that the District determines is necessary to discover and verify all direct and indirect costs, of whatever nature, which are claimed to have been incurred, or anticipated to be incurred.

29.4. Architect shall maintain complete and accurate records in accordance with generally accepted accounting practices in the industry. Architect shall make available to the District for review and audit all Project-related accounting records and documents and any other financial data. Upon District's request, Architect shall submit exact duplicates of originals of all requested records to the District.

29.5. Architect shall include audit provisions in any and all of its subcontracts and shall ensure that these sections are binding upon all Consultants.

29.6. Architect shall comply with these provisions within fifteen (15) days of the District's written request to review and audit any or all of Architect's Project-related records and information.

29.7. Pursuant to Government Code section 8546.7, if this Agreement involves the expenditure of more than Ten Thousand Dollars ($10,000), the Agreement shall be subject to the examination and audit of the State Auditor, at the request of the District, or as part of any audit of the District, for a period of three (3) years after final payment under the Agreement.

Article 30. Submitting False Claims; Monetary Penalties

Pursuant to Government Code § 12650 et. seq., any person, including a contractor, subcontractor, consultant or an architect who submits a false claim, shall be liable to the District for three times the amount of damages which the District sustains because of the false claim. A person who commits a false claim act shall also be liable to the District for the costs of a civil action brought to recover any of those penalties or damages and may be liable to the District for a civil penalty.

Article 31. Conflict of Interest

In signing this Agreement, Architect certifies that it will comply with conflict-of-interest laws and regulations, and District Board Policies. Architect acknowledges that it is familiar with these provisions; certifies that it does not know of any facts that constitute a violation of such provisions; and agrees to promptly notify the District if it becomes aware of any such facts during the term of this Agreement.

Article 32. Other Provisions

32.1. Architect shall be responsible for the cost of preparing and/or reviewing CCDs, change orders, or other required documents caused by the Architect's willful misconduct, recklessness, or negligent acts, errors or omissions. Without limiting Architect's liability for indirect cost impacts, the direct costs for change orders for which Architect shall be liable shall equal the difference between the cost of the change order and the reasonable cost of the work had that work been a part of the originally prepared Contract Documents. These amounts shall be paid by Architect to District or the District may withhold those costs from amounts due or to become due to Architect.

32.2. Neither the District's review, approval of, nor payment for, any of the Services required under this Agreement shall be construed to operate as a waiver of any rights under this Agreement, and Architect shall remain liable to the District in accordance with this Agreement for all damages to the District caused by Architect's failure to perform any of the Services furnished under this Agreement to the standard of care of the Architect for its Services, which shall be, at a minimum, the standard of care of architects performing similar work for California school districts in or around the same geographic area as the District.

32.3. Each party warrants that it has had the opportunity to consult counsel and understands the terms of this Agreement and the consequences of executing it. In addition, each party acknowledges that the drafting of this Agreement was the product of negotiation, that no party is the author of this Agreement, and that this Agreement shall not be construed against any party as the drafter of the Agreement.

32.4. The individual executing this Agreement on behalf of Architect warrants and represents that she/he is authorized to execute this Agreement and bind the Architect to all terms hereof.

32.5. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original. A facsimile or electronic signature shall be deemed to be the equivalent of the actual original signature. All counterparts so executed shall constitute one Agreement binding all the Parties hereto.

32.6. Architect shall reimburse District one hundred percent (100%) of the amount of any tax deduction and/or credit Architect receives for District Projects under the Commercial Buildings Energy-Efficiency Tax Deduction, 26 U.S. Code § 179D ("Section 179D"). Architect shall provide District with all necessary documentation to enable District to verify the amounts of the Section 179D tax deduction. Architect shall notify District in writing of the Section 179D tax deduction within 30 days of when Architect receives IRS notice of the Section 179D tax deduction or receives the Section 179D tax refund, whichever occurs first.

32.7. The Architect acknowledges that the District is a public agency that is subject to heightened curiosity by the news media and the public and that the Architect may not be apprised of all facts surrounding the Project that that Architect is working on. Accordingly, the Architect shall promptly refer all inquiries from the news media or public concerning this Agreement or its performance under the Agreement to the District, and the Architect shall not make any statements or disclose any documents to the media or the public relating to the performance under this Agreement, or the effects caused thereby. If the Architect receives a complaint from a citizen or member of the public concerning the performance or effects of this Agreement, it shall promptly inform the District of that complaint. In its sole discretion, the District shall determine the appropriate response to the complaint.

Article 33. **Exhibits "A"** through **"H"** attached hereto are hereby incorporated by this reference and made a part of this Agreement.

[SIGNATURES ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the date(s) indicated below.

CABRILLO UNIFIED SCHOOL DISTRICT	**DERIVI CASTELLANOS ARCHITECTS**
Date: _____, 2026	Date: January 30, 2026
By: _____	By: _____
Title: _____	Title: Juan G. Barroso, Managing Partner

EXHIBIT "A"

RESPONSIBILITIES AND SERVICES OF ARCHITECT

Project: Measure K Priority Projects at Half Moon Bay High School
Architect: Derivi Castellanos Architects

SECTION 1: PROJECT DESCRIPTION

Following the successful passage of Measure K, the Cabrillo Unified School District ("District") will implement Priority Projects at Half Moon Bay High School, 1 Lewis Foster Drive, Half Moon Bay, CA 94019. The District's Board-approved Facilities Master Plan for Half Moon Bay High School (approved August 21, 2025) shall serve as the starting point for scope and design of the projects.

1.1 Phase 1 - 2026 Construction

- Demolish existing pool and associated facilities
- Relocate two SDC Classrooms; demolish two portables
- Minor modernization at Gymnasium
- Exterior repairs and painting campus-wide
- Exterior canopy repairs and re-roofing campus-wide
- Interim housing (12 portable classrooms)

1.2 Phase 2 - 2027-28 Construction

- New competition pool, changing rooms, and associated facilities
- New warm-up/teaching pool
- New Building G; demolish existing
- CTE modernization at Building J (Building Trades, Engineering, Sustainable Systems)
- Utility upgrades campus-wide

1.3 Phase 3 - 2028-29 Construction

- New Building A; demolish existing
- New school entry, pick-up/drop-off, student/staff parking
- New perimeter fencing

SECTION 2: SERVICES TO BE PROVIDED BY ARCHITECT

Architect shall provide comprehensive design services for the Project, including the following:

2.1 Pre-Design Phase

- Review as-built information provided by District
- Site review and field measurement

- Planning-level Scope Document based on stakeholder input

2.2 Schematic Design Phase

- 100% Schematic Design submittal for review and comment by District
- Stakeholder meetings as needed
- Schematic Design cost estimate for each project

2.3 Design Development Phase

- 100% Design Development submittal for review and comment by District
- Stakeholder meetings as needed

2.4 Construction Documents Phase

- 95% Construction Documents submittal for review and comment by District
- Stakeholder meetings as needed
- Specifications

2.5 DSA Approval Phase

- Submittal to DSA for review and approval
- Respond to DSA back-check comments
- Issue 100% Construction Documents approved by DSA

2.6 Bidding Phase

- Respond to questions during Bid Phase
- Prepare addenda as required

2.7 Construction Administration Phase

- Construction Administration services as required by the Agreement
- Direct and monitor work of District's Project Inspector(s)
- Respond to Requests for Information (RFIs)
- Review and process submittals
- Review Construction Change Documents (CCDs)
- Conduct site visits as required
- Attend progress meetings

2.8 Project Closeout Phase

- Project closeout documentation
- DSA certification
- Preparation of Record Drawings

SECTION 3: RESPONSIBILITY MATRIX

The following matrix identifies responsibilities for services and consultants:

3.1 Services Provided by Architect

Discipline	Included
Architectural Design	Yes
Civil Engineering	Yes
Storm Water Pollution Prevention Plan (SWPPP)	Yes
Landscape Architecture	Yes
Structural Engineering	Yes
Fire Sprinkler Design	Yes
Mechanical/Plumbing Engineering	Yes
Mechanical/HVAC Engineering	Yes
Electrical Engineering	Yes
Fire Alarm Design	Yes
Data Cabling Specifications	Yes
Clock/Bell/Speaker System Design	Yes
Information Technology Infrastructure	Yes
Audio-Visual Infrastructure	Yes
Furniture, Fixtures & Equipment Specifications	No
Aquatic Design	Yes
Acoustic Engineer	No

Cost Estimating	Yes

3.2 Services Provided by District (If Required)

Discipline	Notes
Hazmat Testing & Specifications	District responsibility
Topographic Survey	District responsibility
Underground Utility Survey	District responsibility
Geotechnical/CGS Study	District responsibility
Inspector of Record (IOR)	District responsibility
Special Inspection & Testing	District responsibility
CEQA Study	District responsibility
Traffic Study	District responsibility
State Funding Applications	District responsibility
3rd Party Commissioning Agent	District responsibility
Furniture, Fixtures & Equipment Specifications	District responsibility

3.3 Excluded or Not Required

Discipline	Notes
Information Technology Specifications	Excluded
Audio-Visual Specifications	Excluded
Food Service Design	Excluded

CHPS/LEED/Sustainability Coordination	Excluded

SECTION 4: DISTRICT-FURNISHED INFORMATION

District shall provide the following to Architect:

1. Most recent DSA-approved drawings for the site, showing compliance with accessibility, fire/life safety, and restroom fixture count
2. Board-approved Facilities Master Plan for Half Moon Bay High School
3. As-built information for existing facilities
4. Hazardous materials testing and specifications (if required)
5. Topographic survey
6. Underground utility survey
7. Geotechnical/CGS study
8. CEQA documentation and any required mitigation measures
9. Traffic study (if required)
10. Division 00 and 01 "Front End" specifications

SECTION 5: PROJECT-SPECIFIC REQUIREMENTS

1. Architect's deliverables shall be produced in industry-standard drawing format and transmitted to District as PDF files and in DWG format as required by the Agreement.
2. Each project component may be submitted to DSA as a separate package/increment as coordinated with District.
3. The District may combine projects, or portions of projects, based on site constraints and efficiency. Architect shall coordinate with District on project packaging strategy.
4. Construction budgets include cost escalation at six percent (6%) per year to the construction start year and design/construction contingency of fifteen percent (15%).

End of Exhibit A

EXHIBIT "B"

CRITERIA AND BILLING FOR EXTRA SERVICES

The following Extra Services to the Agreement shall be performed by Architect if needed and if authorized or requested by the District:

A. Providing services as directed by the District that are not part of the Basic Services of this Agreement, or otherwise included within **Exhibit "A."**

B. Providing deliverables or other items in excess of the number indicated in **Exhibit "A**.**"** Before preparing, providing, sending, or invoicing for extra deliverables, Architect shall inform the District that expected deliverables may be in excess of the number indicated in **Exhibit "A**,**"** so that the District can procure the additional deliverables itself or direct Architect to procure the deliverables at the District's expense or on the District's account at a specific vendor.

C. Making revisions in drawings, specifications, or other documents when such revisions are required by the enactment or revisions of codes, laws, or regulations subsequent to the preparation of the Conforming Set.

D. Providing consultation concerning replacement of work damaged by fire or other cause during construction and furnishing services required in connection with replacement of that work.

E. Providing services made necessary by the default of Contractor(s).

F. In the absence of a final Certificate of Payment or Notice of Completion, providing services more than ninety (90) days after the date of completion of work by Contractor(s) and after Architect has completed all of its obligations and tasks under the Agreement.

G. Providing services as an expert and/or witness for the District in any mediation, arbitration, and/or trial in which the Architect is (1) not a party, and (2) did not in any way cause the dispute that is being adjudicated.

H. The following rates, which include overhead, administrative cost, and profit, shall be utilized in arriving at the fee for Extra Services and shall not be changed for the term of the Agreement.

Classification	**Hourly Rate**
Partner	$280
Senior Principal Architect	$265
Principal Architect	$255

Senior Architect	$235
Senior Project Manager	$235
Architect	$220
Design Manager	$210
Project Manager	$210
Job Captain	$175
Senior Designer	$160
Designer	$125
Design Assistant	$100
Admin Support Staff	$95

2.2 Project Management/Consulting Services

Classification	Hourly Rate
Partner	$280
Project Executive	$265
Senior Project Manager	$235
Senior Cost Estimator	$235
Electrical Project Manager	$235
Project Manager	$210

Cost Estimator	$210
Senior Project Coordinator	$175
Project Coordinator	$160
Project Assistant	$100
Support Staff	$95

I. The mark-up on any approved reimbursable item of Extra Services shall not exceed five percent (5%).

a. The following reimbursable items are approved for mark-up:

i. Sub-consultant Invoices.

b. Any approved item of Extra Services not identified in the above list may not be marked-up.

J. Format and Content of Invoices

Architect acknowledges that the District requires Architect's invoices to include detailed explanations of the Services performed. For example, a six-hour charge for "RFIs and CORs" is unacceptable and will not be payable. A more detailed explanation, with specificity, is required. This includes a separate entry for each RFI, PCO, CCD and change order. For example, the following descriptions, in addition to complying with all other terms of this Agreement, would be payable. The times indicated below are just placeholders:

Review RFI 23; review plans and specifications for response to same; prepare responses to same and forward to contractor, district, construction manager (CM), and project inspector (IOR).	0.8 hours
Review COR 8; review scope of same and plans and specifications for appropriateness of same; prepare draft change order and language for same.	0.7 hours
Review COR 11; review scope of same and plans and specifications for appropriateness of same; prepare rejection of COR 11 for review by district, CM, IOR.	1.2 hours

End of Exhibit B

EXHIBIT "C"

SCHEDULE OF SERVICES

1. Promptly after the execution of this Agreement, Architect shall prepare and submit for approval to the District a Schedule of Services showing the order in which Architect proposes to carry out Architect's Services ("Schedule of Services"). The Schedule of Services shall apply to the completion of all Services listed hereunder within the times established by this Agreement. The Schedule of Services shall be in the form of a progress chart clearly delineating all important increments and review dates. Architect shall update the Schedule of Services on a monthly basis and deliver two (2) hard copies and one (1) electronic copy to the District along with the monthly billing.
2. Architect shall complete Services required under the Development of Architectural Program section within **28** calendar days after written authorization from the District to proceed.
3. Architect shall complete Services required under the Schematic Design Phase within **42** calendar days after written authorization from District to proceed.
4. Architect shall complete Services required under the Design Development Phase within **42** calendar days after receipt of a written authorization from District to proceed.
5. Architect shall complete Services required under Construction Documents Phase within **56** calendar days after written authorization from District to proceed, and as more specifically indicated below. Excluded from this duration is the time associated with DSA review the Construction Documents back-check stage. 5.1. 50% Submittal Package: **28** calendar days 5.2. 100% Submittal Package: **28** calendar days 5.3. Final Contract Documents after Final Back-Check Stage: **14** calendar days
6. The durations stated above include the review periods of **14** calendar days required by the District.
7. All times to complete tasks set forth in this Exhibit are of the essence, as indicated in the Agreement.

REFERENCE: DCA Proposal Durations (P25.095)

The calendar day values above are derived from the following durations in DCA's proposal:

Phase	Proposal Duration	Calendar Days Used
Information Gathering + Site Review	2 + 2 weeks	28 days
Schematic Design	4-6 weeks	42 days (6 weeks)
Design Development	4-6 weeks	42 days (6 weeks)

Construction Documents	6-8 weeks	56 days (8 weeks)
District Review Periods	10 working days	14 calendar days

Note: DSA Review (10-16 weeks) and Bidding Support (6 weeks) durations are excluded from the above as they are outside Architect's direct control. Construction Administration duration will be established per approved construction schedule for each project component.

End of Exhibit C

EXHIBIT "D"

PAYMENT SCHEDULE

A. Compensation

1. The payment of consideration to Architect as provided herein shall be full compensation for all of Architect's Services incurred in the performance hereof, including, without limitation, all costs for personnel, travel, offices, per diem expenses, printing and shipping of deliverables in the quantities set forth in Exhibit "A," or any other direct or indirect expenses incident to providing the Services. Except as expressly set forth in the Agreement and Exhibit "B," there shall be no payment for extra costs or expenses.
2. The total compensation to Architect shall be as stated in Article 6 of the Agreement.
3. District shall pay Architect as follows for all Services contracted for under this Agreement:

PERCENTAGE OF TOTAL FEE PER PHASE

Phase	**Phase Amount**
Pre-Design/Architectural Program Development Phase	**2.5%**
Schematic Design Phase	**22.5%**
Design Development Phase	**20%**
Construction Documents Phase-Submittal to DSA	**25%**
Approval by DSA	**5%**
Bidding Phase	**2.5%**
Construction Contract Administration Phase	**20%**
Close Out Phase	**2.5%**
— Generate Punch List	0.5%
— Sign Off On Punch List	0.5%

— Receive and Review All M & O Documents	0.5%
— Filing All DSA Required Close Out Documents	0.5%
— Receiving DSA Close Out, including DSA approval of the final set of Record Drawings	0.5%
TOTAL BASE COMPENSATION	**100%**

B. Method of Payment

1) Invoices shall be on a form approved by the District and are to be submitted to the District via the District's authorized representative.
2) Architect shall submit to District on a monthly basis documentation showing proof that payments were made to its Consultant(s).
3) Architect shall submit to the District for approval a copy of the Architect's monthly pay request format.
4) Upon receipt and approval of Architect's invoices, the District agrees to make payments of undisputed amounts within thirty (30) days of receipt of the invoice as follows:
    a) **Pre-Design/Architectural Program Development Phase:** Monthly payments for the percentage of all Services complete up to ninety-five percent (95%) of the fee for the Phase; one hundred percent (100%) payment upon acceptance and approval of the Pre-Design/Architectural Program.
    b) **For Schematic Design Phase:** Monthly payments for the percentage of all Services complete up to ninety-five percent (95%) of the fee for the Phase; one hundred percent (100%) payment upon acceptance and approval of the Schematic Design Phase by the District.
    c) **For Design Development Phase:** Monthly payments for the percentage of all Services complete up to ninety-five percent (95%) of the fee for the Phase; one hundred percent (100%) payment upon acceptance and approval of the Design Development Phase by the District.
    d) **For Construction Documents Phase:** Monthly payments for percentage of all Services complete up to ninety-five percent (95%) of the fee for the Phase; one hundred percent (100%) payment upon acceptance and approval of the Construction Documents Phase by the District.
    e) **For Bidding Phase:** Monthly payments for the percentage of all Services complete up to ninety-five percent (95%) of the fee for the Phase; one hundred percent (100%) payment upon the District's award of the bid.
    f) **For Construction Contract Administration Phase:** Monthly payments for the percentage of all Services complete up to ninety-five percent (95%) of the fee for the Phase; one hundred percent (100%) payment upon the District's notice of completion.
    g) **For Close Out:** Lump sum payment no sooner than thirty-five (35) days and no later than forty-five (45) days after completion of all items in this Phase.

End of Exhibit D

EXHIBIT "E"

INSURANCE REQUIREMENTS

A. Architect shall procure, prior to commencement of the Services of this Agreement and maintain for the duration of the Agreement, insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the Services hereunder by the Architect, his agents, representatives, employees and Consultant(s). Architect's indemnity or defense obligations under this Agreement shall not be deemed limited in any way to the insurance coverage required herein. Maintenance of specified insurance coverage is a material element of this Agreement and Architect's failure to maintain or renew coverage or to provide evidence of renewal during the term of this Agreement, as required or when requested, may be treated by the District as a material breach of contract.

B. Minimum Scope and Limits of Insurance: Coverage shall be at least as broad as the following scopes and limits:

1. **Commercial General Liability.** Two Million Dollars ($2,000,000) per occurrence; Four Million Dollars ($4,000,000) annual aggregate for bodily injury, personal injury and property damage. If Commercial General Liability or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to each project location or the general aggregate limit shall be twice the required occurrence limit.
2. **Commercial Automobile Liability.** Any Auto. One Million Dollars ($1,000,000) per accident for bodily injury and property damage.
3. **Workers' Compensation Liability.** For all of the Architect's employees who are subject to this Agreement and to the extent required by the applicable state or federal law, Architect shall keep in full force and effect a Workers' Compensation insurance policy. Architect shall provide an endorsement that the insurer waives the right of subrogation against the District and its respective elected officials, officers, employees, agents, representatives, consultants, trustees, and volunteers.
4. **Employers' Liability.** For all of the Architect's employees who are subject to this Agreement, Architect shall keep in full force and effect an Employers' Liability policy. That policy shall provide employers' liability coverage with minimum liability coverage of One Million Dollars ($1,000,000) per occurrence. Architect shall provide an endorsement that the insurer waives the right of subrogation against the District and its respective elected officials, officers, employees, agents, representatives, consultants, trustees, and volunteers.
5. **Professional Liability.** This insurance shall cover: (i) the prime design professional on a Claims Made basis for Three Million Dollars ($3,000,000) per claim limit and Five Million Dollars ($5,000,000) for aggregate limit; (ii) the Architect's Structural, Mechanical, Plumbing, and Electrical Engineer consultant(s) on a Claims Made basis for Two Million Dollars ($2,000,000) for aggregate limit; and (iii) the Architect's other consultant(s) on a Claims Made basis for One Million Dollars ($1,000,000) per claim limit and Two Million Dollars ($2,000,000) for aggregate limit.

C. District reserves the right to modify the limits and coverages described herein, with appropriate credits or changes to be negotiated for such changes.

D. Deductibles and Self-Insured Retention: Architect shall inform the District in writing if any deductibles or self-insured retention exceeds Fifty Thousand Dollars ($25,000). At the option of the District, either:

1. The District can accept the higher deductible; or
2. Architect's insurer shall reduce or eliminate such deductibles or self-insured retention as respects the District, its officers, officials, employees and volunteers; or
3. Architect shall procure a bond guaranteeing payment of losses and related investigations, claim administration and defense expenses.

E. Other Insurance Provisions: The general liability and automobile liability policies are to contain, or be endorsed to contain, the following provisions:

1. All policies except for the worker's compensation, employer's liability and professional liability insurance policy shall be written on an occurrence form.

2. The District, its representatives, consultants, trustees, officers, officials, employees, agents, and volunteers ("Additional Insureds") are to be covered as additional insureds as respects liability arising out of activities performed by or on behalf of the Architect; Instruments of Service and completed operations of the Architect; premises owned, occupied or used by the Architect; or automobiles owned, leased, hired or borrowed by the Architect. The coverage shall contain no special limitations on the scope of protection afforded to the Additional Insureds. All endorsements shall waive any right to subrogation against any of the Additional Insureds.

3. Insurance written on a "claims made" basis shall be retroactive to a date that coincides with or precedes Architect's commencement of Work, including subsequent policies purchased as renewals or replacements. Said policy is to be renewed by Architect and all subcontractors for a period of five (5) years following completion of the Work or termination of this Agreement. Such insurance must have the same coverage and limits as the policy that was in effect during the term of this Agreement and will cover Architect and all subcontractors for all claims made. If coverage is cancelled or non-renewed, and not replaced with another claims-made policy from with a retroactive date prior to the effective date of this Agreement, or the start of Work date, the Architect must purchase extended reporting period coverage for a minimum of five (5) years after completion of contract work. A copy of the claims reporting requirements must be submitted to the District for review.

4. For any claims related to, arising out of, or connected with the Project, Architect's general liability and automobile liability insurance coverage shall be primary insurance as respects the Additional Insureds. Any insurance or self-insurance maintained by the Additional Insureds shall be in excess of Architect's insurance and shall not contribute with it.

5. For the Architect's general liability, automobile liability and workers' compensation insurance, Architect shall provide an endorsement that the insurer waives the right of subrogation against District and its respective elected officials, officers, employees, agents, representatives, consultants, trustees, and volunteers.

6. Architect's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

7. Any failure to comply with reporting or other provisions of the policies including breaches of warranties shall not affect coverage provided to the Additional Insureds.

8. No policy may exclude insurance coverage for contractual indemnity and/or defense obligations, and all policies shall contain an endorsement specifying coverage for contractual indemnity and/or defense.

9. Each insurance policy required by this clause shall be endorsed to state that coverage shall not be suspended, voided, canceled, reduced in coverage or in limits except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the District.

10. Architect shall pay all insurance premiums, including any charges for required waivers of subrogation or the endorsement of Additional Insureds. If Architect fails to maintain insurance, District may take out comparable insurance and deduct and retain amount of premium from any sums due Architect under the Agreement.

11. Architect shall require all subconsultants to maintain the level of insurance Architect deems appropriate with respect to the consultant's scope of the Work unless otherwise indicated in the Agreement. Architect shall cause the subconsultants to furnish proof thereof to District within ten (10) days of District's request. Should Architect not require subconsultants to provide the same level of insurance as is required of Architect, as provided in this Agreement, Architect is not relieved of its indemnity obligations to District or fulfilling its insurance requirements as provided in this Agreement.

12. If Architect normally carries insurance in an amount greater than the minimum amounts required herein, that greater amount shall become the minimum required amount of insurance for purposes of the Agreement. Therefore, Architect hereby acknowledges and agrees that all insurance carried by it shall be deemed liability coverage for all actions it performs in connection with the Agreement.

F. Acceptability of Insurers: Insurance is to be placed with insurers admitted in California with a current A.M. Best's rating of no less than A:VII. Architect shall inform the District in writing if any of its insurer(s) have an A.M. Best's rating less than A:VII. At the option of the District, the District may either:

1. Accept the lower rating; or
2. Require Architect to procure insurance from another insurer.

G. Verification of Coverage: Prior to commencing with its provision of Services under this Agreement, Architect shall furnish District with:

1. Certificates of insurance showing maintenance of the required insurance coverages; and
2. Original endorsements affecting general liability and automobile liability coverage. The endorsements are to be signed by a person authorized by that insurer to bind coverages on its behalf. All endorsements are to be received and approved by the District before Services commence.

END OF EXHIBIT

EXHIBIT "F"

IRAN CONTRACTING ACT CERTIFICATION
(Public Contract Code Sections 2202-2208)

PROJECT/CONTRACT NO.: 1 between the Cabrillo Unified School District ("District") and Derivi Castellanos Architects ("Architect") ("Contract" or "Project").

Prior to bidding on or submitting a proposal for a contract for goods or services of $1,000,000 or more, the bidder/proposer must submit this certification pursuant to Public Contract Code section 2204.

The proposer must complete **ONLY ONE** of the following two options. To complete OPTION 1, check the corresponding box **and** complete the certification below. To complete OPTION 2, check the corresponding box, complete the certification below, and attach documentation demonstrating the exemption approval.

☒ **OPTION 1.** Proposer is not on the current list of persons engaged in investment activities in Iran created by the California Department of General Services ("DGS") pursuant to Public Contract Code section 2203(b), and we are not a financial institution extending twenty million dollars ($20,000,000) or more in credit to another person, for 45 days or more, if that other person will use the credit to provide goods or services in the energy sector in Iran and is identified on the current list of persons engaged in investment activities in Iran created by DGS.

☐ **OPTION 2.** Proposer has received a written exemption from the certification requirement pursuant to Public Contract Code sections 2203(c) and (d). *A copy of the written documentation demonstrating the exemption approval is included with our proposal.*

CERTIFICATION:

I, the official named below, CERTIFY UNDER PENALTY OF PERJURY, that I am duly authorized to legally bind the bidder/proposer to the OPTION selected above. This certification is made under the laws of the State of California.

Vendor Name/Financial Institution (Printed) Derivi Castellanos Architect	*Federal ID Number (or n/a)*
By (Authorized Signature)	
Printed Name and Title of Person Signing Juan G. Barroso, Managing Partner	*Date Executed* January 30, 2026

EXHIBIT "G"

FINGERPRINTING CERTIFICATION/CRIMINAL BACKGROUND INVESTIGATION

The undersigned does hereby certify to the District that I am a representative of the Architect entering into this Agreement with the District; that I am familiar with the facts herein certified; and that I am authorized and qualified to execute this certificate on behalf of Architect.

Architect certifies that it has taken at least one of the following actions (check all that apply):

□ The Work of the Agreement is either (i) at an unoccupied school site and no employee and/or subcontractor or supplier of any tier of the Agreement shall come in contact with the District pupils or (ii) if Architect's employees or any subcontractor or supplier of any tier of the Agreement interacts with pupils, such interaction shall only take place under the immediate supervision and control of the pupil's parent or guardian or a school employee, so that the fingerprinting and criminal background investigation requirements of Education Code section 45125.1 shall not apply to Architect under the Agreement.

□ Architect, who is not a sole proprietor, has complied with the fingerprinting requirements of Education Code section 45125.1 with respect to all Architect's employees and all of its subcontractors' employees who may have contact with District pupils in the course of providing services pursuant to the Agreement, and the California Department of Justice has determined (A) that none of those employees has been convicted of a felony, as that term is defined in Education Code section 45122.1 and/or (B) that the prohibition does not apply to an employee as provided by Education Code section 45125.1(e)(2) or (3). When the Architect performs the criminal background check, it shall immediately provide any subsequent arrest and conviction information it receives to the District pursuant to the subsequent arrest service. No work shall commence until the Department of Justice ascertains that Architect's employees and any subcontractors' employees have not been convicted of a felony as defined in Government Code Section 45122.1.

A complete and accurate list of Architect's employees and of all of its subcontractors' employees who may come in contact with District pupils during the course and scope of the Agreement is attached hereto.

□ Architect is a sole proprietor and intends to comply with the fingerprinting requirements of Education Code section 45125.1(h) with respect to all Architect's employees who may have contact with District pupils in the course of providing services pursuant to the Agreement, and hereby agrees to the District's preparation and submission of fingerprints such that the California Department of Justice may determine (A) that none of those employees has been convicted of a felony, as that term is defined in Education Code section 45122.1 and/or (B) that the prohibition does not apply to an employee as provided by Education Code section 45125.1(e)(2) or (3). No work shall commence until the Department of Justice ascertains that Architect has not been convicted of a felony as defined in Government Code Section 45122.1.

Architect's responsibility for background clearance extends to all of its employees, subcontractors, and employees of subcontractors coming into contact with District pupils regardless of whether they are designated as employees or acting as independent contractors of Architect.

FINGERPRINTING CERTIFICATION/ CRIMINAL BACKGROUND INVESTIGATION

ATTACHMENT

List of Employees/Subcontractors

Name/Company: _____

Name/Company: _____

Name/Company: _____

Name/Company: _____

Name/Company: _____

Name/Company: _____

Name/Company: _____

Name/Company: _____

Name/Company: _____

Name/Company: _____

Name/Company: _____

Name/Company: _____

Name/Company: _____

Name/Company: _____

Name/Company: _____

Name/Company: _____

Name/Company: _____

If further space is required for the list of employees/subcontractors, attach additional copies of this page.

Date: January 30, 2026

Name of Architect: Derivi Castellanos Architects

Signature: _____

Print Name: Juan G. Barroso

Title: Managing Partner

END OF EXHIBIT

CABRILLO UNIFIED SCHOOL DISTRICT

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

SUPERINTENDENT
Dr. Ramon Miramontes

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

MEMORANDUM

MEETING DATE: February 12, 2026
TO: Members of the Governing Board
FROM: Jennifer Marsh, Chief Business Officer
Roger Anchartechahar, Senior Project Manager, Vanir Construction Management, Inc
CATEGORY: Action
ITEM TITLE: Approval of Final Fee Adjustment for El Granada Elementary School Phase I Project

BACKGROUND INFORMATION

The district entered into an Owner-Architect Agreement with QKA Architects for architectural services associated with the El Granada Elementary School Phase One project, which includes the construction of a new classroom building and related site development. The agreement dated August 12, 2021, states that the architectural basic services fee is subject to adjustment based on the final Guaranteed Maximum Price (GMP) for the project, including contingencies and allowances.

The original architectural fee was calculated using an estimated construction budget. With the project now complete and the final GMP established, QKA Architects has submitted a request for a final fee adjustment in accordance with the terms of the agreement.

REPORT/PROPOSAL

QKA Architects' original basic services fee was based on an estimated construction budget of $16,371,088, which generated a graduated percentage fee of $1,006,054. Including reimbursable expenses and previously approved supplemental services, the total architectural contract amount was $1,212,825, plus a reimbursable allowance of $25,000.

Following completion of the project, Rodan Builders, Inc. established a final GMP of $18,714,464. In accordance with the Owner-Architect Agreement, the architectural graduated percentage fee was recalculated based on this final GMP. The revised graduated percentage fee totals $1,123,223, resulting in a net architectural GMP fee increase of $117,619. This final additional GMP fee was calculated by subtracting the original fee from the revised fee. This adjustment reflects the final construction value of the project and is consistent with the fee provisions outlined in the agreement.

FISCAL ANALYSIS

The requested final architectural fee adjustment totals $217,169. Sufficient funds are available within the Bond funds allocated for the El Granada Elementary School Phase One project to cover this increase.

RECOMMENDATION

Approve the final architectural fee adjustment with QKA Architects in the amount of $117,169.

Prepared by: *Holly Lynne*

QUATTROCCHI KWOK
ARCHITECTS

December 10, 2025

Ramon Miramontes, Superintendent
Cabrillo Unified School District
498 Kelly Avenue
Half Moon Bay, CA 94019

RE: El Granada ES Phase One - New Classroom Building & Site Development
QKA Project 1972.00

Ramon,

The purpose of this letter is to request a final fee adjustment for the El Granada Elementary School Phase One project.

Our original Basic Services fee was based on a construction budget of $ 16,371,088, which generated a fee of $ 1,006,054; with Reimbursables and previously approved Supplemental Services added, the contract became $1,212,825, plus a reimbursable allowance of $25,000. Per the Owner-Architect agreement dated August 12, 2021, the Architectural fee is to be updated for the Final GMP, including contingencies and allowances. The final GMP on the project presented by Rodan Builders, Inc. has been recorded as $18,714,464, which generates a revised basic services fee of $1,123,223 an increase to the Architectural fee of ~~$217,169~~ $117,169.

If this is acceptable, please prepare and send an amendment form to me for signature, copy Carol Tonelli, our Contracts Manager, at carolt@qka.com. If you have any comments or questions, please do not hesitate to call.

Sincerely,

Lyanne Schuster, AIA, ALEP

Accepted on behalf of the Cabrillo Unified School District:

Signature	Title	Date

cc: Jennifer Marsh, CBO
Roger Anchartechahar, CM

MAIN:
636 Fifth Street, Santa Rosa, CA 95404
EAST BAY:
55 Harrison Street, Suite 525, Oakland, CA 94607
707.576.0829
A California Corporation
www.qka.com

CABRILLO UNIFIED SCHOOL DISTRICT

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

SUPERINTENDENT
Dr. Ramon Miramontes

GOVERNING BOARD
Mary Beth Alexander
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Carmen Daniel
Breanna Lafontaine

MEMORANDUM

MEETING DATE: February 12, 2025
TO: Members of the Governing Board
FROM: Jennifer Marsh, Chief Business Officer
Roger Anchartechahar, Senior Project Manager, Vanir Construction Management, Inc
CATEGORY: Action
ITEM TITLE: Approval of Agreement with Keep IT Simple (KIS) for Verkada Security Cabling and Installation for El Granada Elementary School Phase II Project

BACKGROUND INFORMATION

As part of the El Granada Elementary School Phase II project, the district is continuing implementation of its Verkada security system to enhance campus safety and monitoring capabilities. This phase includes the installation of exterior security cameras, alarm keypads, wireless alarm hubs, door sensors, and associated CAT6 cabling across multiple buildings at the El Granada Elementary School site.

Keep IT Simple (KIS) is an experienced provider of structured cabling and security system installation services and an authorized Verkada partner. KIS conducted an on-site survey and prepared a detailed proposal outlining the scope of work, equipment, labor, and associated costs for Buildings A, K, and D. The cost proposal for this work was generated utilizing CMAS Piggyback state contract pricing for both labor and materials.

REPORT/PROPOSAL

Staff recommends entering into an agreement with Keep IT Simple (KIS) to provide cabling, installation, and integration services for Verkada security equipment at El Granada Elementary School as part of the Phase II project. The proposed work includes the installation of exterior Verkada cameras, alarm keypads, wireless alarm hubs, and wireless door contacts, along with CAT6 cabling from existing intermediate distribution frames to each security device. All work will be performed in accordance with applicable local, state, and federal codes and safety standards. The agreement also includes the required Verkada hardware, five-year licensing, freight, and applicable sales tax.

FISCAL ANALYSIS

The total cost of the agreement is $113,666.10, which includes cabling materials, labor, Verkada cameras, alarm equipment, five-year licenses, freight, and sales tax. This cost will be paid for using Bond funds allocated for the El Granada Elementary School Phase II project.

RECOMMENDATION

Approve the agreement with Keep IT Simple (KIS) in the amount of $113,666.10 utilizing CMAS pricing.

Prepared by: *Holly Lynne / Roger Anchartechahar*



Keep IT Simple

Keeping IT simple since 1988!

KIS Quote

Inside@kiscc.com
(510) 403-7500

Cabling Project Proposal

Scope of Work:

Bldg A
Scope of Work:
Install Verkada Cameras, Door Sensors, and associated cable. Includes:

1. Install eleven (11) new exterior Verkada cameras. Expected locations are described on KIS provided drawings.
2. Install one (1) Verkada Alarm Keypad.
3. Install four (4) Verkada Wireless Alarm Hubs.
4. Install sixteen (16) Verkada wireless door contacts.
5. Install CAT6 cabling from the IDF to each camera, keypad, and wireless hub. One (1) cable per device.

Bldg K
Scope of Work:
Install Verkada Cameras, Door Sensors, and associated cable. Includes:

1. Install ten (10) new exterior Verkada cameras. Expected locations are described on KIS provided drawings.
2. Install one (1) Verkada Alarm Keypad.
3. Install four (1) Verkada Wireless Alarm Hubs.
4. Install five(5) Verkada wireless door contacts.
5. Install CAT6 cabling from the IDF to each camera, keypad, and wireless hub. One (1) cable per device.

Bldg D
Install Verkada Cameras, Door Sensors, and associated cable. Includes:

1. Install eight (8) new exterior Verkada cameras. Expected locations are described on KIS provided drawings.
2. Install one (1) Verkada Alarm Keypad.
3. Install two (2) Verkada Wireless Alarm Hubs.
4. Install eleven (11) Verkada wireless door contacts.
5. Install CAT6 cabling from the IDF to each camera, keypad, and wireless hub. One (1) cable per device.

Please Read:

All work will be completed in a professional and timely manner adhering to all local city, county state NEC, NFPA, OSHA, and IEEE 802.3 rules and regulations set forth by these organizations.

The proposal is based on-site survey that was complete:

Assumptions:

1. All coring, fire chases, or penetrations will be completed by other vendors unless noted otherwise.
2. All cable pathways are clear and accessible.
3. Work is to be done continuously throughout the day unless noted otherwise. Idle time incurred by KIS employees due to absence of required escorts, clearances, inability to enter the workplace, or other factors beyond our control, will be considered a change to the contract.
4. Access to cable pathways is to be made available by the customer. Additional time required to move furniture, access locked rooms, or other restrictions delaying the installation as quoted are considered an extra cost above the quoted amount.

Insurance Provided and Carried

KIS carries General Liability and Workers Compensation coverage in limits above what is generally required. General Liability coverage $1 million per occurrence plus $5 million umbrella, $2 million per aggregate. Workers Compensation $2 million per employee for each accident. Special endorsements, waivers, and increased limits that are charged to KIS by our carrier above our normal insurance cost due to billing requirements or customer requirements will be charged as extra unless specified prior to quoting work.

Quote

KIS - Keep IT Simple
43160 Osgood Road
Fremont, CA 94539
United States

Quote #	**14781 v5**
Date	**2026/01/29**
Expires	**2026/02/25**
Sales Contact	**Kyle Bascomb**

Prepared for

Cabrillo Unified School District
Stig Lynne
498 Kelly Avenue
Half Moon Bay, CA 94019
United States

T: 650-712-7100 x103
E: lynnes@cabrillo.k12.ca.us

ACCEPT QUOTE

Cabrillo USD - El Granada - Verkada Phase II

Building A

Fees

Category	Item	Qty	Price	Total
Cabling Hardware	**Cabling and Installation Materials** Includes CAT6, JHooks, Jacks, misc. hardware and connectors.	1	$3,245.00	**$3,245.00**
Labor	**KIS Installation** Scope of Work: Install Verkada Cameras, Door Sensors, and associated cable. Includes: 1. Install eleven (11) new exterior Verkada cameras. Expected locations are described on KIS provided drawings. 2. Install one (1) Verkada Alarm Keypad. 3. Install four (4) Verkada Wireless Alarm Hubs. 4. Install sixteen (16) Verkada wireless door contacts. 5. Install CAT6 cabling from the IDF to each camera, keypad, and wireless hub. One (1) cable per device.	1	$15,285.00	**$15,285.00†**

One-Time Subtotal $18,530.00

Building K

Fees

Category	Item	Qty	Price	Total
Cabling Hardware	**Cabling and Installation Materials** Includes CAT6, JHooks, Jacks, misc. hardware and connectors.	1	$2,005.00	**$2,005.00**

Category	Item	Qty	Price	Total
Labor	**KIS Installation** Scope of Work: Install Verkada Cameras, Door Sensors, and associated cable. Includes: 1. Install ten (10) new exterior Verkada cameras. Expected locations are described on KIS provided drawings. 2. Install one (1) Verkada Alarm Keypad. 3. Install four (1) Verkada Wireless Alarm Hubs. 4. Install five(5) Verkada wireless door contacts. 5. Install CAT6 cabling from the IDF to each camera, keypad, and wireless hub. One (1) cable per device.	1	$10,845.00	**$10,845.00†**

One-Time Subtotal $12,850.00

Building D

Fees

Category	Item	Qty	Price	Total
Cabling Hardware	**Cabling and Installation Materials** Includes CAT6, JHooks, Jacks, misc. hardware and connectors.	1	$192.00	**$192.00**
Labor	**KIS Installation** Scope of Work: Install Verkada Cameras, Door Sensors, and associated cable. Includes: 1. Install eight (8) new exterior Verkada cameras. Expected locations are described on KIS provided drawings. 2. Install one (1) Verkada Alarm Keypad. 3. Install two (2) Verkada Wireless Alarm Hubs. 4. Install eleven (11) Verkada wireless door contacts. 5. Install CAT6 cabling from the IDF to each camera, keypad, and wireless hub. One (1) cable per device.	1	$9,730.00	**$9,730.00†**

One-Time Subtotal $9,922.00

Verkada BOM

Fees

Category	Item	Qty	Price	Total
IP Physical Security / Camera	**CD63-512E-HW** Verkada CD63-E Outdoor Dome Camera, 4K, Zoom Lens, 512GB of Storage, Maximum 30 Days of Retention	27	$1,314.69	**$35,496.63**
IP Physical Security / Camera	**CY63-1TBE-HW** Verkada CY63-E Outdoor Two-Camera Multisensor Camera, 2x4K, Zoom Lens, 1TB of Storage, Maximum 30 Days of Retention	2	$1,937.77	**$3,875.54**

Quote

Category	Item	Qty	Price	Total
IP Physical Security / License	**LIC-CAM-5Y-CAP** Verkada 5-Year Camera License, Capacity Increase	27	$691.62	**$18,673.74**†
IP Physical Security / License	**LIC-CAM-MLT2-5Y-CAP** Verkada 5-Year Two-Camera Multisensor License, Capacity Increase	2	$1,245.46	**$2,490.92**†
IP Physical Security / Alarm	**BK22-HW** Verkada BK22 Touchscreen Alarm Keypad (New Alarms, US and Canada Only)	3	$276.23	**$828.69**
IP Physical Security / Alarm	**QC11-W-HW** Verkada QC11-W Wireless Door/Window Sensor (New Alarms, US and Canada Only)	32	$68.54	**$2,193.28**
IP Physical Security / Alarm	**WH52-HW** Verkada WH52 Wireless Hub (New Alarms, US and Canada Only)	7	$414.69	**$2,902.83**

One-Time Subtotal	$66,461.63

Summary

† *Non-taxable item*

Please contact us if you have any questions.

Comments
Verkada's contract number #3-26-01-1007

KIS CMAS 3-21-07-1018

One-Time Subtotal	$107,763.63
Estimated Freight	$892.00
Sales Tax (9.875%)	$5,010.47
Total	**$113,666.10 USD**

ACCEPT QUOTE

Cost Breakdown

Category	Fees
Cabling Hardware	$5,442.00
Labor	$35,860.00
IP Physical Security / Camera	$39,372.17
IP Physical Security / License	$21,164.66
IP Physical Security / Alarm	$5,924.80
Estimated Freight	$892.00
Sales Tax	$5,010.47
Total	**$113,666.10 USD**

Terms and Conditions

A convenience fee of two point nine percent (2.9%) will be applied to credit card purchases.

Unless otherwise stated on the invoice, payment terms are thirty (30) days net from date of invoice. If Buyer fails to pay in accordance with these terms, KIS, at its option, may charge Buyer, and Buyer shall pay KIS (in addition to the price), a delinquent administrative service

charge on the unpaid amount at the rate of one and a half percent (1.5%) per month (or such lower rate as may be the maximum allowable by law) from any such date until the date of payment. Should the Buyer become delinquent in the payment of any sum due to KIS, KIS shall not be obligated to continue performance under any agreement with Buyer. In the event of default, collection costs and attorney fees may apply.

Contact

Kyle Bascomb | Network Engineer, Project Manager
(510) 403-7549 | kyleb@kiscc.com

Keep IT Simple
43160 Osgood Road, Fremont, CA 94539
Keeping IT Simple Since 1988.
www.kiscc.com

CABRILLO UNIFIED SCHOOL DISTRICT

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

SUPERINTENDENT
Dr. Ramon Miramontes

GOVERNING BOARD
Mary Beth Alexander
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Carmen Daniel
Breanna Lafontaine

MEMORANDUM

MEETING DATE: February 12, 2026
TO: Members of the Governing Board
FROM: Jennifer marsh, Chief Business Officer
Roger Anchartechahar, Senior Project Manager, Vanir Construction Management, Inc
CATEGORY: Action
ITEM TITLE: Approval of Final Architectural Fee Reconciliation with Studio W Architects for Farallone View Elementary School Modernization, Phases I & II

BACKGROUND INFORMATION

The district entered into an Agreement for Architectural Services with Studio W Architects for the Farallone View Elementary School Modernization project, Phases I and II. Article 6 of the agreement establishes a graduated percentage-based basic service fee that is reconciled at the conclusion of the project based on the actual construction cost, consistent with standard industry practice.

With construction now substantially complete and the Guaranteed Maximum Price (GMP) fully established, Studio W Architects has submitted the final architectural fee reconciliation in accordance with the terms of the agreement. This reconciliation reflects the final construction cost and confirms the appropriate adjustment to the architectural fee as contractually allowable.

REPORT/PROPOSAL

Following the award of GMP #1 and GMP #2, the total construction cost for the Farallone View Elementary School Modernization project was $23,573,139. In accordance with the architectural services agreement, costs related to architectural and engineering errors and omissions, and the administrative relocation allowance balance, were excluded, resulting in a final construction cost of $23,147,655 used to calculate the basic service fee.

Using the graduated sliding scale outlined in Article 6.1.1 of the agreement, the revised basic service fee totals $2,039,312. This represents an increase of $251,812 from the previously approved basic service fee and reflects the successful completion of the project at a higher-than-anticipated construction value. When combined with previously approved additional services totaling $182,230, the final total architectural fee is $2,221,542. This adjustment is consistent with the terms of the agreement and reflects the full scope and complexity of the completed modernization project.

FISCAL ANALYSIS

The final fee reconciliation results in a net increase of $251,812 in the architectural fee. Adequate Bond funds are available within the Farallone View Elementary School Modernization project budget to support this adjustment.

RECOMMENDATION

Approve the final architectural fee reconciliation with Studio W Architects in the amount of $251,812.

Prepared by: *Holly Lynne / Roger Anchartechahar*

November 20, 2025

Jennifer Marsh
Chief Business Officer
Cabrillo Unified School District
498 Kelly Avenue
Half Moon Bay, CA 94019
MarshJ@cabrillo.k12.ca.us

RE: Cabrillo Unified School District – Farallone View Elementary School Modernization
Final Fee Reconciliation
Montara, CA

Dear Jennifer,
Article 6 in our Agreement for Architectural Services for Farallone View Elementary School Phase 1 allows for a percentage of construction cost basic service fee increase based upon the actual construction cost, excluding costs related to A/E E&O items. We have enclosed copies of Article 6.1.1.1 and 6.4 terms for reference.

Farallone View Elementary School Phases 1 and 2: Refer to Fee Worksheet dated 11/20/2025.

➢ **GMP Award Amount**: **GMP #1 + GMP #2**	**$23,573,139**
➢ ** Deduct costs related to A/E E&O items:	-$ 381,554
➢ ** Deduct Administration Relocation Allowance Balance:	-$ 43,930
➢ **Construction Cost used to calculate basic service fee**:	**$23,147,655**
➢ Prior Construction Cost used to calculate basic service fee:	$20,000,000
➢ **Basic Service Fee** (sliding scale calculation per Agreement 6.1.1):	**$ 2,039,312**
➢ Prior Basic Service Fee:	$ 1,787,500 (9/12/2024 board approval)
➢ **Basic Service Fee Increase:**	**$ 251,812**
➢ Approved Additional Service Fees:	$ 182,230 (9/12/2024 board approval)
➢ **New Total Fee, including Additional Services:**	**$ 2,221.542**
➢ Prior Total Fee:	$ 1,969,730 (9/12/2024 board approval)
➢ **Fee Increase:**	**$ 251,812**

The following documents are enclosed:

- Fee Worksheet dated 11/20/2025
- For Reference:
  - Agreement Article 6 terms

The revised basic service fee will be reflected in our next invoice. After your review of these documents, please acknowledge District acceptance of the basic service fee by signing below. Please feel free to contact me with any questions you may have.
Sincerely,
Studio W Architects

Brian Whitmore, AIA, LEED® AP
President & CEO

_____
District acceptance Date

cc: James E. Moore IV, Architect, LEED® AP, Chief Operating Officer

FEE SCHEDULE FOR PHASE 1 + PHASE 2

Cabrillo USD Farallone View ES Modernization Phase 1 + Phase 2 — **Studio W Project Number 21050 / 21050.1**

Prepared By Studio W Architects REVISED: 11/20/2025

ARCHITECTURAL FEE SCHEDULE

CORE GMP	**$ 23,573,139**	CORE pay app line 1 contract amount
Deduct A/E E&O Costs	$ (381,554)	CORE CE 11, 13, 20, 24, 26.01, 27, 36, 46, 53, 59, 63, 68, 77, 101, 108, 109, 111, 115, 135, 146, 147, 149, 156, 159, 171, 174, 175, 182, 184, 186, 189, 192, 193, 200, 201, 202, 208, 211, 218, 224, 230, 233, 234
Deduct Admin Relocation Allowance Balance	$ (43,930)	per CORE pay app section 03
Total Construction Cost Used to Calculate Basic Service Fee:	**$ 23,147,655**	

BASIC SERVICE FEE SCHEDULE PER AGREEMENT ARTICLE 6.1.1

% RATE		CONTRACT AMOUNT	FEE	
12%	first	$ 500,000.00	$ 60,000	
11.50%	next	$ 500,000.00	$ 57,500	
11%	next	$ 1,000,000.00	$ 110,000	
10%	next	$ 4,000,000.00	$ 400,000	
9%	next	$ 4,000,000.00	$ 360,000	
8%	of costs in excess of $10 million	$ 10,000,000.00	$ 1,051,812	
		FINAL FEE	**$ 2,039,312**	65.82%
		Subtract prior Basic Service Fee:	$ (1,787,500)	8/24/2023 fee Reconciliation
		Fee Increase:	**$ 251,812**	

Additional Services

20050 Phase 1 Amendments

21050 Amendment 1: 199.01: Fire Protection Engineer - Building A Fire Sprinkler System	Alfatech	$ 11,550	5/5/2022 District approval
21050 Amendment 2: 199.03 Rain Water Harvesting Study	Studio W, NorthStar, Alfatech, MSLA	$ 9,965	7/23/2022 District approval
21050 Amendment 3: 199.04 Revise Schematic Plans	Studio W	$ 14,487	8/4/2022 District approval
21050 Amendment 4: 199.02 Building A Revisions	Studio W, Cumming, NorthStar, Alfatech, Universal	$ 88,748	11/10/2022 District approval
21050 Amendment 5: 199.05 MDF Relocation	Studio W, Alfatech	$ 3,870	4/10/2023 District approval
21050 Amendment 6: 199.06 Emergency Generator Option #1	Studio W, NorthStar, Universal, Alfatech	$ 22,635	5/2/2023 District approval

20050.1 Phase 2 Amendments

21050.1 Amend 001: 199.01 Food Service Consultant - Building B Kitchen	AMD	$ 18,375	5/5/2022 District approval
21050.1 Amend 002: 199.02 Fire Protection Engineer - Building B Fire Sprinkler System	Alfatech	$ 12,600	5/3/2022 District approval
	TOTAL ADDITIONAL SERVICES	$ 182,230	

Total to District (PO Request, if applicable)

Total Fee	**$ 2,221,542**	
Prior Amount:	$ 1,969,730	8/24/2023 fee Reconciliation
Fee Increase:	**$ 251,812**	

BASIC SERVICE PAYMENT SCHEDULE & BILLING STATUS	% OF FEE	TOTAL FEE	% COMPLETE		TOTAL NOW DUE
PREDESIGN / ARCHITECTURAL PROGRAM	2.50%	**$ 50,983**	100%	COMPLETE	$ 50,983
SCHEMATIC DESIGN	10.00%	**$ 203,931**	100%	COMPLETE	$ 203,931
DESIGN DEVELOPMENT	17.50%	**$ 356,879**	100%	COMPLETE	$ 356,879
CONSTRUCTION DOCUMENTS	30.00%	**$ 611,794**	100%	COMPLETE	$ 611,794
DSA APPROVAL	5.00%	**$ 101,966**	100%	COMPLETE	$ 101,966
BIDDING PHASE	2.00%	**$ 40,786**	100%	COMPLETE	$ 40,786
CONSTRUCTION ADMINISTRATION	23.00%	**$ 469,042**	100%	COMPLETE	$ 469,042
CLOSEOUT (billed per Exhibit D.A.3 Close Out Phase Task Breakdown)	10.00%	**$ 203,931**	0%	COMPLETE	$ -
Total Basic Service Compensation	100.00%	$ 2,039,312	90%	TOTAL DUE	$ 1,835,380

Article 6. Fee and Method of Payment

6.1. The District shall pay Architect for all Services contracted for under this Agreement an amount equal to the following ("Fee"):

6.1.1. Based on a graduated percentage fee:

- 12% for the first $500,000 of computed cost
- 11.5% for the second $500,000 of computed cost
- 11% for the next $1 million of computed cost
- 10% for the next $4 million of computed cost
- 9% for the next $4 million of computed cost
- 8% in excess of $10 million of computed cost

6.1.1.1. "Computed cost" is the Construction Cost Budget until such time as bids have been received, whereupon it shall be the total award from the initial construction contract, until the final reconciliation of the actual construction costs, including approved contract change orders, subject to section 6.4 below.

6.1.2. Consultants not included in the above percentage of construction fee schedule and separately invoiced include Fire Protection Engineer and Food Service Engineer. These Consultant services shall be compensated at direct cost plus five percent (5%).

6.1.3. Reimbursable items.

Item	Fee
Color Prints 8.5 x 11 11 x 17 All other sizes	 $2.25/print $2.75/print Direct cost
Delivery	Direct cost
Facsimile	$1.25
Large Scale Photocopy	Direct cost
Mileage	$0.575/mile
Permits and Fees	Direct cost
Photocopy B&W	$0.10/page
Photo Development	Direct cost
Plots	$15.00/plot
Postage	Direct cost
Reproduction	Direct cost
Telephone	Direct cost

6.2. The District shall pay Architect the Fee pursuant to the provisions of **Exhibit "D."**

6.3. Architect shall bill for performance of Services under this Agreement in accordance with **Exhibit "D."**

6.4. No increase in Fee will be due from CCDs and/or change orders generated during the construction period to the extent caused by Architect's error or "no-value added" omissions (i.e., where there is an "error" that does not add value to the project or costs more than the work otherwise would have). Where an omission adds value to a project, and the owner did not pay for the omitted work the first time, the percentage fee is based on 85% of the change order cost.

CABRILLO UNIFIED SCHOOL DISTRICT

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

SUPERINTENDENT
Dr. Ramon Miramontes

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

MEMORANDUM

MEETING DATE: February 12, 2026
TO: Members of the Governing Board
FROM: Jennifer Marsh, Chief Business Officer
CATEGORY: Action
ITEM TITLE: Resolution No. 01-2026 Authorizing Designation of District Representatives for State Allocation Board Administered Programs

BACKGROUND INFORMATION

The Office of Public-School Construction (OPSC) administers State Allocation Board (SAB) programs and restricts which individuals may act on behalf of a school district for purposes of submitting applications, executing documents, and certifying compliance with applicable state requirements. While the Superintendent is authorized by default, districts may designate additional authorized representatives through Governing Board action.

OPSC requires that all authorized District Representatives be approved by the Governing Board through a resolution specific to SAB-administered programs. These designations ensure the district remains eligible for state funding and compliant with current OPSC requirements.

REPORT/PROPOSAL

Staff recommends adoption of a resolution authorizing the designation of specific District Representatives to act on behalf of Cabrillo Unified School District for State Allocation Board–administered programs. Adoption of this resolution will allow designated representatives to submit applications, execute required documents and agreements, and certify District compliance as required by OPSC and SAB regulations.

Upon approval of the resolution, the district will submit an updated Eligibility Determination form (SAB Form 50-03), listing the authorized District Representatives and their contact information, along with a copy of the approved resolution, to OPSC. This action ensures the district remains eligible to participate in SAB-administered funding programs and maintains compliance with current OPSC requirements, including the requirement that all school board resolutions be specific to SAB-administered programs.

FISCAL ANALYSIS

There is no fiscal impact associated with the adoption of this resolution.

RECOMMENDATION

Adopt the resolution authorizing the designation of District Representatives for State Allocation Board-administered programs.

Prepared by: *Holly Lynne*

RESOLUTION NO. 01-2026
BEFORE THE GOVERNING BOARD
OF THE CABRILLO UNIFIED SCHOOL DISTRICT
SAN MATEO COUNTY, CALIFORNIA

RESOLUTION 01-2026 AUTHORIZING DESIGNATION OF DISTRICT REPRESENTATIVES FOR STATE ALLOCATION BOARD ADMINISTERED PROGRAMS

WHEREAS, Education Code established multiple programs to be administered by the Department of General Services (DGS) as staff to the State Allocation Board (SAB); and

WHEREAS, Cabrillo Unified School District intends to file applications for eligibility determination, file applications for funding, and/or certify information under one or more SAB-Administered Program(s); and

WHEREAS, the SAB and DGS require a school district's Board of Education to authorize specific individuals to sign and submit information on behalf of a school district; and

WHEREAS, the Cabrillo Unified School District understands that the signing and submittal of forms on behalf of the school district commits the school district to comply with program requirements.

NOW, THEREFORE, BE IT RESOLVED, that the Governing Board of Cabrillo Unified School District authorizes the individuals identified below to physically sign all documents and papers or submit documents via OPSC Online that are associated with SAB-Administered Program(s). Any previous authorized District Representatives not listed below are to be removed from the list of District Representatives:

1. Designation of Authorized District Representatives
   The Governing Board hereby designates the following individuals as authorized District Representatives to act on behalf of Cabrillo Unified School District for all State Allocation Board–administered programs:
   - Ramon Miramontes, Superintendent
   - Jenifer Marsh, Chief Business Officer

2. Authority Granted
   The designated District Representatives are authorized to submit applications, execute documents and agreements, and make certifications and assurances required in connection with SAB-administered programs, including but not limited to certifications of compliance with applicable state laws, regulations, and program requirements.

3. OPSC Notification
   The District is authorized to submit this resolution, along with an updated Eligibility Determination (SAB Form 50-03), to the Office of Public School Construction to update the District's authorized District Representatives.

PASSED AND ADOPTED by the Governing Board of the Cabrillo Unified School District on the 12th day of February, 2026, 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:

_____
Lizet Cortez
President of the Governing Board
Cabrillo Unified School District

Attest by:

_____
Breanna Lafontaine
Clerk to the Governing Board
Cabrillo Unified School District

CABRILLO UNIFIED SCHOOL DISTRICT

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SUPERINTENDENT
Dr. Ramon Miramontes

GOVERNING BOARD
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Breanna Lafontaine

MEMORANDUM

MEETING DATE: February 12, 2026
TO: Members of the Governing Board
FROM: Drew Gamet, Bond Program Fiscal Project Director
CATEGORY: Consent/Action
ITEM TITLE: Approval of Comprehensive School Safety Plans

BACKGROUND INFORMATION

Education Code Sections 32280–32289.5: Comprehensive School Safety Plans require a school district to have each school site develop and maintain a Comprehensive School Safety Plan designed to address campus risks, prepare for emergencies, and create a safe, secure learning environment for students and school personnel.

The law requires designated stakeholders to annually engage in a systematic planning process to develop strategies and policies to prevent and respond to potential incidents involving emergencies, natural and other disasters, hate crimes, violence, active assailants/intruders, bullying and cyberbullying, discrimination and harassment, child abuse and neglect, discipline, suspension and expulsion, and other safety aspects.

Each site must create and have its Safety Planning Committee/School Site Council approve the site's plan by March 1 of each year. These annual plans are iterative and evolving, and their contents reflect the training staff receives in the Big Five school and community safety protocols that guide our drills in all San Mateo County schools. All CUSD sites are required to submit their approved plans to the CUSD Student Services department by that date. Each plan will be submitted to the San Mateo County Office of Education.

REPORT/PROPOSAL

All School Safety Plans have been approved by their respective Safety Planning Committees/School Site Councils. See the link to the Comprehensive Safety Plans 2025-26:

1. Hatch Elementary School
2. El Granada Elementary School
3. Farallone View Elementary School
4. Kings Mountain Elementary School
5. Cunha Intermediate School
6. Half Moon Bay High School
7. Pilarcitos Alternative High School

FISCAL ANALYSIS

There is no financial impact to the General Fund associate with the approval of the Comprehensive School Safety Plans.

RECOMMENDATION

Approve as submitted.

Prepared by: *Drew Gamut, Bond Program Fiscal Project Director*

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MEMORANDUM

MEETING DATE: February 12, 2026
TO: Members of the Governing Board
FROM: Lia Ferrero, Senior Human Resources Administrator
CATEGORY: Consent/Action
ITEM TITLE: Approval of Certificated Personnel Report

BACKGROUND INFORMATION

1. **OFFER OF PROBATIONARY EMPLOYMENT FOR 2025-26**

   Anna Utrata, Substitute Teacher, District Office, effective January 22, 2026

2. **RESIGNATION**

   Michael Jones, Resource Specialist Teacher, Hatch Elementary School, effective June 5, 2026

FISCAL ANALYSIS

The fiscal impact will be reflected in the next budget revision.

RECOMMENDATION

Staff recommends the approval of the February 12, 2026, Certificated Personnel Report as submitted.

Prepared by: *Erick Perez*

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MEMORANDUM

MEETING DATE: February 12, 2026
TO: Members of the Governing Board
FROM: Lia Ferrero, Senior Human Resources Administrator
CATEGORY: Consent/Action
ITEM TITLE: Approval of Classified Personnel Report

BACKGROUND INFORMATION

1. **OFFER OF PROBATIONARY EMPLOYMENT FOR 2025-26**

   Mackeen Safi, Office Technician, District Office, effective February 2, 2026

   Gael Segura, Substitute Expanded Learning Professional, effective January 30, 2026

2. **RETIREMENT**

   Marie Buck, Paraprofessional Special Education, effective June 5, 2026

FISCAL ANALYSIS

The fiscal impact will be reflected in the next budget revision.

RECOMMENDATION

Staff recommends the approval of the February 12, 2026, Classified Personnel Report as submitted.

Prepared by: *Erick Perez*

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MEMORANDUM

MEETING DATE: February 12, 2026
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 2.12.2026.

FISCAL ANALYSIS

There is no financial impact on the General Fund.

RECOMMENDATION

Approve as submitted.

Prepared by: *Holly Lynne*

February 12, 2026 Board Meeting
Summary Site Donations

Site	Items	Donor	Amount	Site Total Donations
HMBHS	Money for the Band Club	Goldworks	$500	
HMBHS	Money for the Seth Koller Creativity Scholarship	Sharon E. Williams	$100	
				$600

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MEMORANDUM

MEETING DATE: February 12, 2026
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 (ERP).

REPORT/PROPOSAL

Staff hereby presents to the CUSD Board the warrants processed from January 1, 2026, to January 31, 2026. Certain names have been redacted from this document to protect privacy and maintain confidentiality.

FISCAL ANALYSIS

The register of warrants processed by CUSD indicates all CUSD financial activity. The total warrant/ETF amount for the month of January 2026 is $2,948,379.13.

RECOMMENDATION

Receive the warrant register processed for the January 2026 period.

Prepared by: *Holly Lynne*

Checks Dated 01/01/2026 through 01/31/2026 — **Board Meeting Date February 12, 2026**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
739926	01/05/2026	Fedex	01-0000-5903	Open PO for FedEx		70.63
739927	01/05/2026	Serra Yellow Cab	01-6500-5863	Open PO to use Yellow Cab as backup transportation		150.00
739928	01/05/2026	Soliant	01-6500-5867	Open PO for SLP - [redacted] for 2025-26 SY		5,000.00
739929	01/05/2026	Wilson Language Training	01-0111-4300	PO to purchase Wilson Reading System materials		10,976.89
741145	01/08/2026	Achievekids	01-6500-5100	Open PO for [redacted] to attend AchiveKids	26,027.30	
				Open PO for [redacted] to attend AchiveKids	13,366.78	
			01-6500-5863	Open PO for [redacted] to attend AchiveKids	7,050.00	
			01-6500-5864	Open PO for [redacted] to attend AchiveKids	1,650.00	
				Open PO for [redacted] to attend AchiveKids	1,100.00	
			01-6500-5867	Open PO for [redacted] to attend AchiveKids	1,595.00	
				Open PO for [redacted] to attend AchiveKids	990.00	51,779.08
741146	01/08/2026	Albertsons | Safeway	01-2600-4300	Safeway 25/26	90.34	
			13-5310-4300	Adriana Dec25 Billing	3.24	
				Adriana Safeway Bill	.75	
			13-5310-4711	Adriana Dec25 Billing	20.28	
			13-5310-4712	Adriana Dec25 Billing	55.92	
				Adriana Safeway Bill	134.85	305.38
741147	01/08/2026	ARCADIO'S PRODUCE INC.	13-5466-4710	Milk & Produce for HS	205.20	
			13-5466-4712	Milk & Produce for HS	178.50	383.70
741148	01/08/2026	At&t	01-0000-4300	Back Up Internet @ Cunha		1,400.30
741149	01/08/2026	At&t Mobility	01-0000-5901	Open PO for AT&T Mobility		706.71
741150	01/08/2026	B&H Foto Electronics Corp	01-6770-4300	Latino Cinema Project Equipment list for HMBHS		87.90
741151	01/08/2026	Big Creek Lumber	01-6387-4300	Opne PO for Big Creek HMB High School SY 25-26		531.35
741152	01/08/2026	Bridge Wireless	01-0000-4300	Reissued check 728430		175.84
741153	01/08/2026	CASTILLO TORRES, ISRAEL	01-0000-4300	Reimb for coffee for CSEA negotiations		30.95
741154	01/08/2026	Cdw Education	01-0000-4300	Solarwinds Help Desk Software for 22 techs		4,625.94

ıe preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the eceding Checks be approved.

Checks Dated 01/01/2026 through 01/31/2026 — **Board Meeting Date February 12, 2026**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
741155	01/08/2026	Christina Frediani	01-9538-4300	Real Life Learning CEG SIG 2025-26	318.06	
			01-9538-5800	Real Life Learning CEG SIG 2025-26	3,181.94	3,500.00
741156	01/08/2026	Christine Borba-Furtado	01-6500-5200	NOV 2025 MILEAGE	372.40	
				Open PO to reimburse transportation for [redacted]	399.00	771.40
741157	01/08/2026	CORTES, MARIA EUGENIA Y	01-0700-5200	MILEAGE DEC 2025		275.10
741158	01/08/2026	David's Bagels	13-5310-4712	Reissued check 725495		138.00
741159	01/08/2026	ECOLAB INC.	01-8150-4300	MOT Sprayers		27.31
741160	01/08/2026	Ellen Silva Creative Services	01-6770-4300	Open PO for [redacted], Creative Services		300.00
741161	01/08/2026	Esther B Clark School	01-6500-5100	Open PO for [redacted] to attend Esther B Clark	19,975.20	
				Open PO for [redacted] to attend Esther B Clark	18,733.20	
			01-6500-5861	Open PO for [redacted] to attend Esther B Clark	5,949.50	
				Open PO for [redacted] to attend Esther B Clark	4,686.25	49,344.15
741162	01/08/2026	First Student Inc	01-9445-4300	4th grade Bus Transportation		764.31
741163	01/08/2026	Gold Star Foods Inc.	13-5310-4710	Misc Food for all sites	403.04	
			13-5310-4711	Misc Food for all sites	54.14	
			13-5310-4712	Misc Food for all sites	4,105.39	4,562.57
741164	01/08/2026	HD Supply Facilities Maint	01-8150-4300	Building supplies & Materials		841.05
741165	01/08/2026	KinderSystems, Inc.	12-6105-5800	NoHo Renewal		565.38
741166	01/08/2026	LYNNE, STIG I	01-0000-5200	Reimbursement for Stig Lynne		24.00
741167	01/08/2026	MAC POLO C/O BRIAN PAPKA	01-9335-5800	Reissued check 729607		158.00
741168	01/08/2026	Manhattan Stitching Co.	01-0111-4300	Hero Campaign by Superintendent		3,442.67
741169	01/08/2026	MCVICKER, AMY C	01-0111-4300	PBIS		107.68
741170	01/08/2026	MIRAMONTES, RAMON	01-0000-5200	Reimb for CSBA Conference		275.52
741171	01/08/2026	Mobile Modular Mgmt Corp	25-9010-5600	Open PO Lease for Spec needs portable at HS		1,139.05
741172	01/08/2026	Odp Business Solutions	01-0335-4300	Office Supplies		94.66
741173	01/08/2026	Pacific Gas And Electric	01-0000-5502	Open PO for District PG&E		44,538.83
741174	01/08/2026	Paulo's Auto Care	13-5310-5603	FS 2017 Nissan repair order	189.05	
				FS 2019 Ford repair order	193.99	383.04
741175	01/08/2026	Primo Brands BlueTriton Brands, Inc.	Cancelled	Business Billing statement DEC25	148.93	*
				Water Delivery	238.25	387.18 *
		Cancelled on 01/14/2026, Cancel Register # AP01152026				
741176	01/08/2026	PTR MITSUBISHI FUSO TRUCK CENTER	01-9723-5603	Business Billing statement DEC25		382.96

he preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the eceding Checks be approved.

ESCAPE ONLINE

Checks Dated 01/01/2026 through 01/31/2026 — **Board Meeting Date February 12, 2026**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
741177	01/08/2026	REBECCA S. TOWER	11-6391-5800	Logo/Branding contract		1,250.00
741178	01/08/2026	Ricoh Usa Inc	01-0000-5601	Reissued check 728433		4,817.26
741179	01/08/2026	ROUND TABLE PIZZA	11-6391-4300	School Event		165.20
741180	01/08/2026	SAGE, RACHAEL E	01-9354-5200	Reimb for IMSE virtual course		1,750.00
741181	01/08/2026	Straw Hat Pizza	13-5310-4710	Pizza	49.97	
				Reissued check 729606	47.97	97.94
741182	01/08/2026	Sysco - San Francisco	01-2600-4300	Sysco - ELOP snacks	345.70	
			13-5310-4300	Ala Carte Market Foods & Supplies	642.05	
			13-5310-4710	Ala Carte Market Foods & Supplies	608.73	
			13-5310-4712	Ala Carte Market Foods & Supplies	1,520.33	3,116.81
741183	01/08/2026	TAFT, TAYLOR G	01-3410-5200	MILEAGE DEC 2025		8.40
741184	01/08/2026	U.s Bancorp Service Center	01-0000-4300	Annual CASBO Conference for Business Staff	2,285.34	
				Business Billing statement Dec 25	275.00	
			01-0000-5200	Business Billing statement Dec 25	851.50	
			01-2600-4300	Business Billing statement DEC25	201.16	
			01-6500-4300	Open PO for Primo water for the SDC PreK classroom	65.63	
			01-9578-5800	Business Billing statement Dec 25	100.00	
			01-9723-4300	Business Billing statement Dec 25	30.00	3,808.63
741185	01/08/2026	ACSIG	01- -9572	DEC 25 Vision billing		6,341.70
741186	01/08/2026	ACSIG Dental	01- -9571	DEC 25 Dental billing		30,617.73
741187	01/08/2026	ANDRADE GARCIA, JOCELINE M	01-0000-5200	Reimb for mileage Dec 2025		10.92
741188	01/08/2026	Andrea Ruiz	01-6500-5200	Open PO to reimburse transportation for Jocelyn		65.52
741189	01/08/2026	Cabe Cal Assn For Bilingual Educati	01-0111-5800	Consulting and professional learning support for e		3,750.00
741190	01/08/2026	Csno State Conference	01-0111-5200	Registration for Susan Vana		570.00
741191	01/08/2026	DOIDGE, CAROLINE E	01-6500-5200	Reimb for mileage Dec 2025		33.18
741192	01/08/2026	GUTIERREZ-GAYTAN, CESILIA	01-2600-4300	Reimb for pizza		330.62
741193	01/08/2026	HEGGERTY	01-9354-4300	MyHeggerty Renewal Subscription for Elementary		2,974.24
741194	01/08/2026	RELIAS LLC	11-3926-4300	Instructional support		126.84
741195	01/08/2026	Ricoh Usa Inc	01-0000-5601	Open PO for Ricoh Overage Charges 25-26		16,050.20
741196	01/08/2026	SEGURA, ROSALVA	01-2600-4300	Reimb for planer for ELOP		27.37
741197	01/08/2026	Spork Food Hub - Fiery Ginger	01-7810-4300	Produce for Grant		1,368.22
741198	01/08/2026	U.s Bancorp Service Center	01-0000-4300	Business Billing Statement Dec 2025	150.00	
			01-0000-5200	Business Billing Statement Dec 2025	1,021.74	

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Checks Dated 01/01/2026 through 01/31/2026 — **Board Meeting Date February 12, 2026**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
741198	01/08/2026	U.s Bancorp Service Center	01-3010-4300	Business Billing Statement DEC 2025	502.44	
			01-6387-5200	DEC 25 Hana Billing Statement	2,592.29	
			11-6391-4300	OCT 25 Business Billing	4.55	4,271.02
741830	01/12/2026	ARC DOCUMENT SOLUTIONS LLC	21-9711-4300	EG PH1 DOCS		12.28
741831	01/12/2026	Miracle Play Systems	21-9711-4400	El Granada PreK Playground Equipment		48,455.20
741832	01/12/2026	Achievekids	01-6500-5100	Open PO for [redacted] to attend AchiveKids	8,396.32	
				Open PO for [redacted] to attend AchiveKids	26,975.52	
			01-6500-5863	Open PO for [redacted] to attend AchiveKids	2,397.00	
			01-6500-5864	Open PO for [redacted] to attend AchiveKids	770.00	
				Open PO for [redacted] to attend AchiveKids	2,167.00	
			01-6500-5867	Open PO for [redacted] to attend AchiveKids	495.00	
				Open PO for [redacted] to attend AchiveKids	2,090.00	43,290.84
741833	01/12/2026	Amanda Duquette	01-6500-4300	PO to reimburse [redacted] for Cunha SS Group		23.77
741834	01/12/2026	Anne Ryckebusch	01-0000-8699	Reissue stale dated checks		2,113.09
741835	01/12/2026	BICKFORD, ANDREW P	01-9547-4300	PE Equipment		301.76
741836	01/12/2026	California Water Service	01-0000-5503	KM Water Bill		477.56
741837	01/12/2026	Coastside County Water Distric	01-0000-5503	Coastside County Water		8,048.91
741838	01/12/2026	Csno State Conference	01-0111-5200	PO to pay for Susan and Raffinee to attend CSNO 76		620.00
741839	01/12/2026	D1 SFSRA	01-9335-5800	Soccer Referees		1,342.00
741840	01/12/2026	GMK Psycological Services	01-6500-5800	PO to pay GMK Psych Services for IEE asses of OIAI		8,098.68
741841	01/12/2026	GUZMAN CONTRERAS, VICTOR M	01-9547-4300	Reimbursement to Victor Guzman Cunha Staff Party		551.94
741842	01/12/2026	HANSON, HANA LANI J	01-0331-4300	AA Lab		127.31
741843	01/12/2026	ICU Technologies, Inc.	21-9721-6400	Verkada Camera System for Cunha Intermediate		121,806.99
741844	01/12/2026	ITMC	01-0000-5901	One-time Set-up Fee and Subscrip101Voice Phones		9,870.00
741845	01/12/2026	MCCORD, JACLYN R	01-9665-4300	Reimbursement for Jaclyn McCord		16.99

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Checks Dated 01/01/2026 through 01/31/2026 — **Board Meeting Date February 12, 2026**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
741846	01/12/2026	MIRAMONTES, RAMON	01-0000-5200	Mileage Reimbursement for Dr. Ramon Miramontes	669.20	
			01-6387-5200	Reimb for CTE conference milage	701.40	1,370.60
741847	01/12/2026	Model 1 Commer Vehicles, Inc.	40-9012-6400	Per Contract 10/3/25 Purchase 3 School Buses		393,147.96
741848	01/12/2026	Pacific Gas And Electric	01-0000-5502	Open PO for District PG&E		5,290.72
741849	01/12/2026	Palo Alto Prep	01-6500-5100	Open PO for [redacted] to attend PAP for 2025	5,138.00	
			01-6500-5861	Open PO for [redacted] to attend PAP for 2025	1,084.50	6,222.50
741850	01/12/2026	RAPTOR TECHNOLOGIES	01-0000-5800	Volunteer management license		3,640.00
741851	01/12/2026	Republic Services #925	01-0000-5504	Waste Disposal, All Sites 25-26		3,552.87
741852	01/12/2026	Sandie Arnott San Mateo County Tax Collector	01-0000-5504	CUSD Property Tax Bills 2025-2026-All Sites		58,434.39
741853	01/12/2026	TERRAVERDE ENERGY LLC	01-8150-5603	Solar Panel Maintenance & Repairs for School Sites		2,828.00
741854	01/12/2026	The Avalon Academy	01-6500-5100	Open PO for [redacted] to attend 2025-26	22,773.67	
				Open PO for [redacted] to attend 2025-26	20,876.00	
				Open PO for [redacted] to attend 2025-26	22,599.25	
			01-6500-5800	Open PO for [redacted] to attend 2025-26	1,897.50	
				Open PO for [redacted] to attend 2025-26	371.25	
				Open PO for [redacted] to attend 2025-26	1,856.25	
			01-6500-5864	Open PO for [redacted] to attend 2025-26	2,996.50	
				Open PO for [redacted] to attend 2025-26	5,089.00	
				Open PO for [redacted] to attend 2025-26	4,581.75	
			01-6500-5867	Open PO for [redacted] to attend 2025-26	4,125.00	
				Open PO for [redacted] to attend 2025-26	2,805.00	
				Open PO for [redacted] to attend 2025-26	3,135.00	93,106.17

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Checks Dated 01/01/2026 through 01/31/2026 — **Board Meeting Date February 12, 2026**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
741855	01/12/2026	Trafera Llc	21-9711-4400	40 laptop devices for staff Lenovo ThinkPadL14		36,858.25
741856	01/12/2026	U.s Bancorp Service Center	01-0111-5200	DEC 25 Israel Billing Statement		2,093.90
741857	01/12/2026	Big Creek Lumber	01-6387-4300	Opne PO for Big Creek HMB High School SY 25-26		410.97
741858	01/12/2026	CIFUENTES RECYCLING & HAULING	01-8150-4300	Recycling, Debris Box, and Related Services		4,500.00
741859	01/12/2026	Cintas	01-8150-5603	Uniform Cleaning Services and rental.		474.88
741860	01/12/2026	CLARK PEST CONTROL	01-8150-5800	District-Wide Pest Control Services		308.00
741861	01/12/2026	Explore Learning	01-0103-4300	Relex Math		3,295.00
741862	01/12/2026	Gold Star Foods Inc.	13-5310-4712	Misc Food for all sites		615.21
741863	01/12/2026	Studies Weekly Inc	01-6300-4300	Studies Weekly Magazines in to adjust 4/5 gr qtys.		1,489.91
741864	01/12/2026	Trade Credit Services Hassett Hardware	01-8150-4300	Building Supplies for MOT Dept.		1,359.83
741865	01/12/2026	Wex Bank	01-6387-4300	Open PO - Gas Cards		336.97
742308	01/13/2026	CARRILLO CARDENAS, ANA A	01-0111-4300	Snacks for ELAC Meeting		25.98
742309	01/13/2026	Demco Inc.	01-0111-4200	Removable Labels		21.65
742310	01/13/2026	Resource Solutions Of Sf Group	01-8150-4300	Custodial Supplies for All School Sites		5,495.91
742311	01/13/2026	Safety Vision	40-9012-6400	Safety Vision Cameras for our new school buses		11,408.66
742312	01/13/2026	4imprint	01-9541-4300	Staff Jackets for EGE		2,018.57
742313	01/13/2026	ACOSTA DE PALOMINO, ROSIBEL	01-0000-5200	MILEAGE JAN-DEC 2025		56.28
742314	01/13/2026	AGUILAR VALVERDE, CRISTIAN	01-0331-4300	Reimbursement of Annual Fee		179.00
742315	01/13/2026	Amazon Capital Services	01-0000-4300	25-26 Supply Purchases for IT	2,187.02	
				Office Supplies for Business Department	152.41	
				Superintendent & Board Office Supplies - OPEN	103.26	
			01-0101-4300	Laminating Film Rolls	66.66	
				Office Supplies	70.87	
			01-0103-4300	Swing Chain Covers	41.29	
			01-0105-4300	Office	611.28	
			01-0107-4300	classroom and office supplies	312.20	
			01-0111-4300	Office Supplies	39.49	
			01-0211-4300	Office Supplies	109.32	
			01-0331-4300	Office Supplies	80.16	
				SPED Supplies	35.69	
				Supplies	121.11	
				Supplies - World Language	78.11	

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Checks Dated 01/01/2026 through 01/31/2026 — **Board Meeting Date February 12, 2026**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
742315	01/13/2026	Amazon Capital Services	01-0331-4300	Supplies for Health Office and Front Office	273.01	
			01-2600-4300	ELOP Materials	415.45	
			01-6010-4300	AMAZON SUPPLIES FOR DC	117.29	
			01-6387-4300	Open PO - AG Dept	29.64	
			01-6500-4300	Open PO for Low Incidence Student needs	330.29	
				Open PO to purchase office supplies from Amazon	219.84	
			01-6770-4300	Amazon Order	216.44	
				Supplies for Music Room	51.77	
			01-7370-4300	Open PO - SSP Grant	141.62	
			01-8150-4300	Office Supplies for transportation	714.45	
			01-9538-4300	Open PO - Valhalla Grant	918.52	
			01-9542-4300	Supplies	597.81	
			01-9723-4300	Office Supplies for transportation	6.45	
			11-6391-4300	Instructional Supplies	153.14	
			12-6105-4300	CSPP Materials	186.68	
			21-9711-4300	Invoice Dec 05 25	194.16	8,575.43
742316	01/13/2026	ARCADIO'S PRODUCE INC.	13-5466-4710	Milk & Produce for HS	64.60	
			13-5466-4712	Milk & Produce for HS	366.59	431.19
742317	01/13/2026	B Graphic Arts Llc	01-0000-5800	HMBHS profile document 25-26		162.50
742318	01/13/2026	CASCWA Delta Sierra Section	01-0000-5200	CASCWA Conference		600.00
742319	01/13/2026	Community Playthings	01-6547-4300	Outdoor Equiment		1,573.41
742320	01/13/2026	David's Bagels	13-5310-4712	Bagels for HS		69.00
742321	01/13/2026	Gold Star Foods Inc.	13-5310-4712	Misc Food for all sites		561.32
742322	01/13/2026	Half Moon Bay Feed And Fuel	01-6387-4300	Open PO		1,631.31
742323	01/13/2026	Ignite Reading PBC	01-9354-4300	Headphones for Ignite Reading Contract for FV		591.88
742324	01/13/2026	Linde Gas & Equipment Inc.	01-6387-4300	Open PO for rental fee		533.43
742325	01/13/2026	Pacifica Community Television	01-0000-5800	Board Meetings Broadcasting/Recording - OPEN		400.00
742326	01/13/2026	Primo Brands BlueTriton Brands, Inc.	01-2600-4300	Water Delivery	238.25	
			01-6500-4300	Open PO for Primo water for the SDC PreK classroom	44.97	283.22
742327	01/13/2026	Rifton Equipment	01-6500-4300	PO to purchase compass chair from Rifton for GaKa		628.76
742328	01/13/2026	SCANNING PENS INC	01-9538-4300	Reading		848.93
742329	01/13/2026	Spork Food Hub - Fiery Ginger	01-7810-4300	Produce for Grant		1,222.02
742330	01/13/2026	Sysco - San Francisco	01-2600-4300	Sysco - ELOP snacks	798.22	

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Checks Dated 01/01/2026 through 01/31/2026 — **Board Meeting Date February 12, 2026**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
742330	01/13/2026	Sysco - San Francisco	13-5310-4712	Ala Carte Market Foods & Supplies	339.72	1,137.94
742331	01/13/2026	Tk Elevator Corporation	01-8150-5603	Elevator Maintenance and Repair Services		4,615.88
742332	01/13/2026	U.s Bancorp Service Center	01-0111-4300	DEC 25 Israel Billing Statement	578.95	
			11-6391-4300	Open PO for PRIMO Water Services	148.93	727.88
742996	01/15/2026	Amazon Capital Services	01-0111-4200	Amazon Library book Order	9.76	
			01-3010-4300	Reading Club books	24.36	
			01-9542-4300	Office supplies	25.41	
			13-5310-4300	Food Supplies	20.13	79.66
742997	01/15/2026	SMCSIG-HEALTH CARE CONSORTIUM C/O KEENAN & ASSOC-SETECH	01-0000-9553	H&W Billing for Nov 2025	24,470.75	
			01-0000-9564	H&W Billing for Nov 2025	356,510.10	380,980.85
742998	01/15/2026	Mobile Modular Mgmt Corp	21-9711-5600	Classroom Rentals at EG		6,615.00
742999	01/15/2026	SMCSIG-HEALTH CARE CONSORTIUM C/O KEENAN & ASSOC-SETECH	01-0000-9553	H&W Bills for Dec 2025	28,173.39	
			01-0000-9564	H&W Bills for Dec 2025	348,645.36	376,818.75
743000	01/15/2026	VERDE DESIGN	01-9631-6240	Turf Replacement at Cunha & HMBHS	3,250.00	
			21-9721-6290	Turf Replacement at Cunha & HMBHS	3,250.00	6,500.00
743001	01/15/2026	WEST COAST SIGN & INSTALL	21-9711-4300	Cunha Marquee Sign Installation		6,240.00
743002	01/15/2026	A+ Livescan Services	01-0000-5800	Open PO for Livescan 25-26		300.00
743003	01/15/2026	Albertsons | Safeway	01-0000-4300	Business Billing DEC 25	33.46	
			01-2600-4300	Safeway 25/26	204.92	
			01-6010-4300	DC Billing DEC/JAN	317.61	555.99
743004	01/15/2026	Amazon Capital Services	01-0000-4300	Reissued check 728429	5.81-	
			01-0331-4300	Reissued check 728429	69.08	
			01-6010-4300	Reissued check 728429	307.73	371.00
743005	01/15/2026	At&t Mobility	01-0000-5901	Open PO for AT&T Mobility		360.71
743006	01/15/2026	Boys & Girls Club Of Coastside	01-2600-5800	Futsal Scholarships		1,750.00
743007	01/15/2026	Boys & Girls Club Of Coastside	01-2600-4300	BGCC Partnership		18,994.68
743008	01/15/2026	BUNKIN, SARAH N	01-0331-4300	APA HS Affiliate Membership & Supplies - Bunkin		80.44
743009	01/15/2026	Caroline Morton	01-6500-5800	Open PO to pay Caroline Morton for Supervision		3,375.00
743010	01/15/2026	CLARK PEST CONTROL	01-8150-5800	District-Wide Pest Control Services		193.00
743011	01/15/2026	David's Bagels	13-5310-4712	Bagels for HS		69.00
743012	01/15/2026	Department Of Justice Accounting Office	01-0000-5800	Open PO for Dept Of Justice 25-26		441.00
743013	01/15/2026	EWELL EDUCATIONAL SERVICES INC	01-6387-5200	Welding Camp Registration Fee		400.00
743014	01/15/2026	Fedex	01-0000-5903	Open PO for FedEx		87.98
743015	01/15/2026	Gold Star Foods Inc.	01-0000-4300	Emergency kits for all sites	2,200.64	

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Checks Dated 01/01/2026 through 01/31/2026 — **Board Meeting Date February 12, 2026**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
743015	01/15/2026	Gold Star Foods Inc.	01-2600-4300	ELOP Snacks	816.24	
			13-5310-4710	Misc Food for all sites	2,062.00	
			13-5310-4711	Misc Food for all sites	70.18	
			13-5310-4712	Misc Food for all sites	787.77	5,936.83
743016	01/15/2026	HD Supply Facilities Maint	01-8150-4300	Building supplies & Materials		655.51
743017	01/15/2026	Health Education Services	01-0000-5800	Heatlth Education Services		3,470.78
743018	01/15/2026	Kis	21-9711-5800	Alarm System to be installed at FV School		1,012.50
743019	01/15/2026	Orkin Exterminating Co	Cancelled	Pest Control		536.12 *
		Cancelled on 01/28/2026, Cancel Register # AP01282026				
743020	01/15/2026	Plancarte Electric	01-6383-5800	Shop Electrical Work - GSPP Grant		2,495.00
743021	01/15/2026	Quadient	01-0000-5903	Quadient Postage and Supplies		1,001.00
743022	01/15/2026	Recology Of The Coast	01-0000-5504	Open PO for Recology of the Coast 25-26		539.19
743023	01/15/2026	Republic Services #925	01-0000-5504	Waste Disposal, All Sites 25-26		2,607.38
743024	01/15/2026	Ricoh Usa Inc	01-0000-5903	Lease for Mail Machine and Folding Machine		1,042.24
743025	01/15/2026	Southern Counties Lubricants, LLC	01-9723-4300	Fuel and diesel supply for District transportation		1,903.10
743026	01/15/2026	Straw Hat Pizza	13-5310-4710	Pizza	47.97	
				School Lunches	511.68	559.65
743027	01/15/2026	Sysco - San Francisco	13-5310-4300	Ala Carte Market Foods & Supplies	647.24	
			13-5310-4710	Ala Carte Market Foods & Supplies	826.37	
			13-5310-4712	Ala Carte Market Foods & Supplies	1,355.59	2,829.20
743028	01/15/2026	Total School Solutions	01-0000-5800	Dec 2025 Consultation		3,992.50
743029	01/15/2026	Trade Credit Services Hassett Hardware	01-3550-4300	Open PO - AG Dept		29.19
743030	01/15/2026	Trade Credit Services Hassett Hardware	01-0000-4300	Building Supplies for MOT Dept.	26.25	
			01-8150-4300	Building Supplies for MOT Dept.	40.32	
			01-9723-4300	Building Supplies for MOT Dept.	2.56	69.13
743031	01/15/2026	Trade Credit Services Hassett Hardware	01-3550-4300	OPEN PO for Hassett - Riordan		445.71
743032	01/15/2026	U.s Bancorp Service Center	01-0000-5200	DEC 25 Supt. Billing Statement		226.21
743593	01/20/2026	Albertsons | Safeway	01-2600-4300	Safeway 25/26	16.98	
			13-5310-4710	Adriana Billing Jan 26	15.00	31.98
743594	01/20/2026	Comcast	01-0000-5902	Open PO for Comcast		17,576.28
743595	01/20/2026	CRISP IMAGING	40-9012-5800	Document Scanning Implementation & Services		58,795.18
743596	01/20/2026	Fastrak Invoice Processing Dep	01-9723-4300	Fastrak invoice		8.00
743597	01/20/2026	U.s Bancorp Service Center	01-0000-5200	DEC 25 Supt. Billing Statement		9,831.92
743598	01/20/2026	Albertsons | Safeway	01-0111-4300	C&I Billing DEC 2025		52.58
743599	01/20/2026	Amazon Capital Services	01-0000-4300	25-26 Supply Purchases for IT	172.38	

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Checks Dated 01/01/2026 through 01/31/2026 — **Board Meeting Date February 12, 2026**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
743599	01/20/2026	Amazon Capital Services	01-0000-4300	Office Supplies for Business Department	150.22	
			01-0105-4300	PBIS, Field, Office	819.82	
			01-0111-4200	Amazon Library book Order	15.55	
			01-0111-4300	PBIS, Field, Office	110.86	
			01-0331-4300	Olson Request - SS	61.52	
				Supplies	48.98	
				Supplies for Library	64.28	
			01-2600-4300	ELOP Materials	597.85	
			01-6010-4300	AMAZON SUPPLIES FOR DC	292.53	
			01-6500-4300	Open PO for Low Incidence Student needs	39.79	
				Open PO to purchase office supplies from Amazon	146.24	
			01-8150-4300	Office Supplies for transportation	465.75	
			01-9450-4200	Book for Library	12.84	
			01-9538-4300	Open PO - [redacted]	1,088.66	
			01-9546-4300	Imaginative Play Center TK/K & Loose Parts Center	752.29	
			01-9578-4300	ELOP	333.57	
			12-6105-4300	CSPP Materials	657.15	
			13-5310-4300	Amazon open PO for Food Service (Supplies)	53.86	
			13-7028-4300	Amazon open PO for Food Service (Kit Funds)	117.37	6,001.51
743600	01/20/2026	At&t	01-0000-4300	Back Up Internet @ Cunha		1,400.30
743601	01/20/2026	Big Creek Lumber	01-6387-4300	Opne PO for Big Creek HMB High School SY 25-26		502.74
743602	01/20/2026	Ca Dept Of Tax & Fee Administr	01-9723-4300	Diesel Fuel Exempt Bus Operator Oct-Dec 2025		49.00
743603	01/20/2026	DESIGNING SCHOOLS INC.	01-4035-5800	PRofessional Develoment on Artificial Inteligence		6,000.00
743604	01/20/2026	Gold Star Foods Inc.	13-5310-4790	Misc Food for all sites		87.50
743605	01/20/2026	Powerschool Group Llc	01-0111-5800	PowerSchool Training Onsite for HMBHS		6,000.00
743606	01/20/2026	RIORDAN, SEAN P	01-7412-5200	Lodging for Sean Riordan		500.41
744269	01/22/2026	Albertsons | Safeway	01-2600-4300	Safeway 25/26		107.23
744270	01/22/2026	BICKFORD, ANDREW P	01-9547-4300	PE Equipment		426.32
744271	01/22/2026	dubara LLC	13-7028-4300	Stainless steel products		4,443.13
744272	01/22/2026	Gold Star Foods Inc.	01-2600-4300	ELOP Snacks		376.03

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Checks Dated 01/01/2026 through 01/31/2026 — **Board Meeting Date February 12, 2026**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
744273	01/22/2026	Mg Remediation Inc	01-8150-5800	Testing Measurements for Kings Mountain School		3,878.00
744274	01/22/2026	Mobile Modular Mgmt Corp	25-9010-5600	Open PO Lease for Spec needs portable at HS		1,139.05
744275	01/22/2026	MODENA, STEPHANIE C	13-5310-4300	Reimbursement for Stephanie		10.97
744276	01/22/2026	Multi-health Systems Inc. C/o T60002	01-6500-4300	PO to purchase Conners 4 from MHS		143.75
744277	01/22/2026	Peninsula Truck Repair Inc	01-9723-5603	Bus services and repairs		2,680.72
744278	01/22/2026	Powerschool Group Llc	01-0111-5200	PowerSchool University Training for Ed Serv Staff		2,500.00
744279	01/22/2026	Spork Food Hub - Fiery Ginger	01-7810-4300	Produce for Grant		941.74
744280	01/22/2026	Straw Hat Pizza	13-5310-4710	Pizza	47.97	
				School Lunches	511.68	559.65
744281	01/22/2026	Sysco - San Francisco	01-2600-4300	Sysco - ELOP snacks		275.20
744282	01/22/2026	Wex Bank	01-6387-4300	Open PO - Gas Cards		203.16
744283	01/22/2026	ACSIG	01- -9572	Vision Benefits for Oct 2025		3,378.74
744284	01/22/2026	Boys & Girls Club Of Coastside	01-8150-5800	Cunha Facilities Charges, Oct25-Dec25		1,470.00
744285	01/22/2026	Boys & Girls Club Of Coastside	21-9721-6240	HMBHS Baseball Field Project		877.12
745008	01/26/2026	LunchAssist, Inc. c/o Jennifer McNeil, RDN,SNS	13-5466-5800	Lunch Assist PRO Renewal		845.00
745009	01/26/2026	American Portables	21-9721-5800	FV Fencing Rental		755.98
745010	01/26/2026	Andreini Bros Inc.	21-9721-5800	Farallone View Basketball Court Asphalt Repair		48,000.00
745011	01/26/2026	Mobile Modular Mgmt Corp	21-9711-5600	EG Portable Classrooms		6,615.00
745012	01/26/2026	RODAN BUILDERS INC	21-9711-6200	El Granada Ph I , Project 23-1292		71,947.49
745013	01/26/2026	RODAN BUILDERS INC	21-9711-6200	El Granada Ph I , Project 23-1292		102,237.20
745014	01/26/2026	RODAN BUILDERS INC	21-9711-6200	El Granada Ph I , Project 23-1292		53,606.41
745015	01/26/2026	VANIR CONSTRUCTION MANAGEMENT	21-9711-5800	Bond Project Management Services		67,458.50
745016	01/26/2026	Amazon Capital Services	01-0000-4300	Amazon open PO for HR		38.67
745017	01/26/2026	BARNES, JAMES A	01-6500-5200	Reimbursement for James Barnes 2026 ACSA Symposium		1,480.31
745018	01/26/2026	CLARK PEST CONTROL	01-8150-5800	District-Wide Pest Control Services		115.00
745019	01/26/2026	COUNTY SCHOOL SERVICE FUND	01-9547-4300	Cunha Outdoor Ed Inv. 19925		44,148.70
745020	01/26/2026	Elizabeth & Richard Horny	01-6500-5100	Open PO to reimburse [redacted] parents 2025-26	12,033.37	
			01-6500-5800	Open PO to reimburse [redacted] parents 2025-26	87.03	12,120.40
745021	01/26/2026	Enrollment Projection Con.	01-0000-5800	Proposal for enrollment forecast update		3,700.00
745022	01/26/2026	Gold Star Foods Inc.	13-5310-4710	Misc Food for all sites	777.93	
			13-5310-4711	Misc Food for all sites	23.98	801.91

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Checks Dated 01/01/2026 through 01/31/2026 — **Board Meeting Date February 12, 2026**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
745023	01/26/2026	Half Moon Bay Building & Garde	01-8150-4300	Maintenance Supplies and Services		103.91
745024	01/26/2026	Kathryn Strauss	01-0000-5800	Website Consultant Contract		4,900.00
745025	01/26/2026	NATHAN FLUGEL/CHRISTINE WALKER	01-6500-5100	Open PO to reimburse Fluegels per Agreement 25-26		54,800.00
745026	01/26/2026	Ncboa C/o Eric Madia	01-9335-5800	Basketball Referees		5,082.00
745027	01/26/2026	NELLES, JANET	01-6500-5800	Educational Testing JB		300.00
745028	01/26/2026	Quadient	01-0000-5903	Quadient Postage and Supplies		1,646.73
745029	01/26/2026	Resource Solutions Of Sf Group	01-8150-4300	Custodial Supplies for All School Sites		542.04
745030	01/26/2026	Ricoh Usa Inc	01-0000-5903	Lease for Mail Machine and Folding Machine		521.12
745031	01/26/2026	Sara Ann Brolly	01-6500-5100	Open PO to reimburse [redacted] for 2024-25 SY		10,960.00
745032	01/26/2026	Service Unlimited	01-8150-5603	Heating Repair and Maintenance Services		2,182.12
745033	01/26/2026	Sound And Signal	01-8150-5603	Alarm Repairs and Services		1,577.81
745034	01/26/2026	State of CA Employment Development Dept	01-0000-9565	Quarterly Contribution		3,889.30
745035	01/26/2026	Sysco - San Francisco	13-5310-4710	Ala Carte Market Foods & Supplies	723.70	
			13-5310-4712	Ala Carte Market Foods & Supplies	166.95	890.65
745036	01/26/2026	Toni Thompson	01-6500-5200	Open PO to reimburse transportation for S[redacted]		236.60
745037	01/26/2026	Trafera Llc	21-9711-4400	14 Newline SmartBoards for El Granada	26,218.87	
				150 Student Chromebooks	44,955.00	71,173.87
745038	01/26/2026	Zatopa, Stephens & Kurzrock	01-6500-5810	PO to pay lawyer fees per Fluegel Settlement 25-26		12,450.00
746452	01/28/2026	Studio W Architects	21-9711-6210	FV Modernization Ph I & Phase II		85,496.95
746453	01/28/2026	ARCADIO'S PRODUCE INC.	13-5466-4710	Milk & Produce for HS	296.40	
			13-5466-4712	Milk & Produce for HS	177.00	473.40
746454	01/28/2026	Cintas	01-8150-5603	Uniform Cleaning Services and rental.		135.68
746455	01/28/2026	COASTSIDE LAND TRUST	01-0111-5800	CLT Agreement for Junior Land Steward Program		16,998.88
746456	01/28/2026	David's Bagels	13-5310-4712	Bagels for HS		69.00
746457	01/28/2026	HD Supply Facilities Maint	01-8150-4300	Building supplies & Materials		1,280.22
746458	01/28/2026	Hopskipdrive Inc	01-6500-5863	Open PO for HopSkipDrive to transport for 2025-26		4,340.63
746459	01/28/2026	Lopez Fence	01-8150-5603	Fencing Installation and Repairs		450.00
746460	01/28/2026	Main Street Scholars	01-6500-5100	Open PO for [redacted] to Main St. Scholars		12,400.00
746461	01/28/2026	Mrs. Nelson's Book Company	01-9450-4200	AP Spanish Books		60.38
746462	01/28/2026	NORTH COAST BACKFLOW LLC	01-8150-5800	Backflow testing for all sites		480.00

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Checks Dated 01/01/2026 through 01/31/2026 — **Board Meeting Date February 12, 2026**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
746463	01/28/2026	Odp Business Solutions	01-0000-4300	Open PO Business Dept for office supplies	130.36	
			01-0331-4300	Supplies for English Dept	141.26	271.62
746464	01/28/2026	Peninsula Truck Repair Inc	01-9723-5603	Bus services and repairs		632.96
746465	01/28/2026	Primo Brands BlueTriton Brands, Inc.	01-2600-4300	Water Delivery		124.32
746466	01/28/2026	R.E. Borrmann Steel	01-6387-4300	Welding Supplies		2,699.91
746467	01/28/2026	Resource Solutions Of Sf Group	01-8150-4300	Reissued check 736727		1,214.00
746468	01/28/2026	Ring Central Inc.	01-0000-5901	Device return fee		1,442.33
746469	01/28/2026	SCHOOL FACILITY CONSULTANTS	21-9711-5800	Open Purchase Order for School Facility Cons.		2,748.75
746470	01/28/2026	Smcsig	01-0000-5400	Deductible for claim 2024-01065		1,500.00
746471	01/28/2026	Southern Counties Lubricants, LLC	01-9723-4300	Fuel and diesel supply for District transportation		1,353.50
746472	01/28/2026	Spork Food Hub - Fiery Ginger	01-7810-4300	Produce for Grant		1,679.89
746473	01/28/2026	STALDER-MILLS, HEIDI A	01-0101-5200	Reimbursement for HM Conference		425.00
746474	01/28/2026	Sysco - San Francisco	01-2600-4300	Sysco - ELOP snacks	185.35	
			13-5310-4300	Ala Carte Market Foods & Supplies	311.69	
			13-5310-4710	Ala Carte Market Foods & Supplies	891.26	
			13-5310-4712	Ala Carte Market Foods & Supplies	693.07	2,081.37
746475	01/28/2026	The Speech Pathology Group	01-6500-5867	Open PO to contract with SPG for the 2025-26 SY		81,384.04
746476	01/28/2026	Trade Credit Services Hassett Hardware	01-0000-4300	Building Supplies for MOT Dept.	124.86	
			01-8150-4300	Building Supplies for MOT Dept.	1,155.36	1,280.22
746477	01/28/2026	Wilson Language Training	01-3010-4300	FUNdations Curriculum		1,126.82
DDP-00000002	01/12/2026	ALVAREZ, ESTEFANIA	01-0000-4300	Reimbursement to Estefania Alvarez		50.46
DDP-00000003	01/22/2026	ALVAREZ, ESTEFANIA	01-0000-4300	Reimbursement for Estefania Alvarez for CUTA Negot		69.94
				Total Number of Checks	**246**	**2,949,302.43**

	Count	Amount
Cancel	2	1,310.48
Net Issue		2,947,991.95

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	196	1,716,900.48

he preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the eceding Checks be approved.

Checks Dated 01/01/2026 through 01/31/2026 — **Board Meeting Date February 12, 2026**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount

Fund Summary

Fund	Description	Check Count	Expensed Amount
11	Adult Education Fund	6	1,848.66
12	Child Development Fund	3	1,409.21
13	Cafeteria Fund	29	27,229.23
21	Building Fund	20	735,361.65
25	Capital Facilities Fund	2	2,278.10
40	Special Reserve Fund Cap	3	463,351.80
	Total Number of Checks	244	2,948,379.13
	Less Unpaid Sales Tax Liability		.00
	Net (Check Amount)		**2,948,379.13**

ıe preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the eceding Checks be approved.

CABRILLO UNIFIED SCHOOL DISTRICT

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

SUPERINTENDENT
Dr. Ramon Miramontes

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

MEMORANDUM

MEETING DATE: February 12, 2026
TO: Members of the Governing Board
FROM: Jennifer Marsh, Chief Business Officer
Roger Anchartechahar, Senior Project Manager, Vanir Construction Management, Inc
CATEGORY: Consent/Action
ITEM TITLE: Approval of Fire Line Extension and New Hydrant Installation at Farallone View Elementary School

BACKGROUND INFORMATION

As part of the Farallone View Elementary School Modernization Project, a new fire line extension and fire hydrant installation are required to meet current fire safety and code requirements. This work will improve emergency access and ensure compliance with the project's approved civil and fire protection plans.

REPORT/PROPOSAL

The district received a proposal from Andreini Bros., Inc. to complete the fire line extension and the installation of a new hydrant at Farallone View Elementary School. The scope of work includes trenching, installation of new fire service piping, hydrant, valves, bollards, fire department connection relocation, concrete and asphalt restoration, and required fire lane striping, all in accordance with the approved modernization project plans.

The proposed work will conclude the modernization work on campus and will be coordinated with the campus and other campus improvements.

FISCAL ANALYSIS

The total cost for the fire line extension and hydrant installation is $74,000. Funding for this work will be paid from approved Bond funds allocated for the Farallone View Elementary School Modernization Project.

RECOMMENDATION

Approve the $74,000 proposal and authorize the Superintendent or designee to execute all necessary documents.

Prepared by: *Holly Lynne*

ANDREINI

Andreini Bros. Inc
151Main St.
Half Moon Bay, Ca. 94019
PH. (650) 726-2065
FAX. (650) 726-7929

PROPOSAL

*Revised 1/29/26 *Revised 1/30/26 *Revised 2/2/26

PROPOSAL SUBMITTED TO: CUSD Attn: Roger Anchartechahar		PHONE: (650) 539-3811	DATE: ~~11/20/25~~ 2/2/2026
STREET: 498 Kelly Ave		JOB NAME: Farallone View ES FH Installation	
CITY, STATE AND ZIP CODE: Half Moon Bay CA 94019		JOB LOCATION: 1100 Le Conte Avenue, Montara CA 94037	
ARCHITECT: Studio W Architects	DATE OF PLANS: ~~11/17/25~~ 1/27/2026	REF: 01-120825	Website: www.studiow-architects.com

We hereby submit specifications and estimates for: Fire Line Extension with New Hydrant Installation

Mobilization of equipment and crew. Demolition of approximately 136 SQFT of asphalt including off haul and dump fees. Excavation for approximately 68 LF of trench for installation of 6" C900, the new run of fire service line will be connected to the existing 6" fire service line by removing the 90-degree fitting near the fire riser room and replacing it with a tee. Installation of new fire hydrant, water valve and all associated kickers with fittings. All details for installation of the new fire service line and hydrant are per the Farallone View Elementary School Modernization Project Civil Detail pages. Paving approximately 136 SQFT of trench using 3" of ½" Type A HMA with application of Type SS1 tack oil at existing asphalt edges. Removal of FDC on 4" FW, installation of approximately 12 LF of 4" C900 and reinstallation of FDC at end of run. Installation of (2) bollards at new fire hydrant. Grading for approximately 175 square feet of concrete in (2) areas. Fire lane concrete section will be per Detail A/Sheet C5 of "Farallone View Elementary School Modernization Project" plans, concrete paving landing per Detail B/Sheet C5. Furnish and install traffic rated christy box for (2) irrigation control utilities. Striping of Fire lane per sheet A1.4/Detail 20.

Total Price: $ 74,000.00

*Fence/Gate removal and replacement for access done by others.

Does not include: bonds, permits, survey, swppp, traffic control, testing of any kind, irrigation or landscaping repair, existing on-site utility locating, construction fencing, fencing/gate work, erosion control/BMPs, staking, seal coating, striping, engineering or drawings.

We Propose hereby to furnish material and labor – complete in accordance with above specifications, for the sum of:
$ 74,000.00
Payment to be made as follows: SEVENTY-FOUR THOUSAND DOLLARS ZERO CENTS

All material is guaranteed to be as specified. All work to be completed in a substantial workmanlike Manner according to specifications submitted per standard practices. Any alteration or deviation from Above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner will carry fire, tornado and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance. All work relies on expertise of engineers and designers, Andreini Bros is not responsible for subsidence when work is completed as designed.

Authorized Signature _____
RACHEL PEREZA
Note: this proposal may be withdrawn by us if not accepted within 30 days

Acceptance of Proposal The above prices, specifications and conditions are satisfactory and are hereby accepted. You are Authorized to do the work as specified. Payment will be made as outlined above.

Signature: _____

Date of Acceptance: _____

CABRILLO UNIFIED SCHOOL DISTRICT

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

SUPERINTENDENT
Dr. Ramon Miramontes

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

MEMORANDUM

MEETING DATE: February 12, 2026
TO: Members of the Governing Board
FROM: Jennifer Marsh, Chief Business Officer
Drew Gamet, Bond Program Fiscal Project Director
CATEGORY: Consent/Action
ITEM TITLE: Approval of Agreement with Peartree+Belli Architects for Architectural Services for the Farallone View Elementary School Playground Replacement Project

BACKGROUND INFORMATION

Farallone View Elementary School is scheduled for playground replacement. The project requires architectural services to complete design, DSA approval, bid administration, and construction administration.

REPORT/PROPOSAL

Staff recommends approval of an agreement with Peartree+Belli Architects to provide architectural services for the Farallone View Elementary School Playground Replacement Project. The scope of services includes design and site planning, DSA compliance and submittal, bid administration, and construction administration.

FISCAL ANALYSIS

The total contract amount is $62,000, consisting of a fixed fee of $60,000 plus a $2,000 reimbursables allowance. Funding is available from Measure K.

RECOMMENDATION

It is recommended that the Governing Board approve the agreement with Peartree+Belli Architects for architectural services for the Farallone View Elementary School Playground Replacement Project in an amount not to exceed $62,000.

Prepared by: *Drew Gamet*

Agreement for the Provision of Limited Professional Architectural Services

Firm (Consultant):

Peartree+Belli Architects
235 Monterey St, Ste B
Salinas, CA 93901

Client:

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

Date: December 23, 2025

Project No: 25096

Project Name/Location: Playground Replacement, Farallone View ES, 1100 Le Conte Ave, Montara, CA 94037

Scope of Services:
See Exhibit "A" attached.

Fee Agreement:
Architectural services billed monthly, on a percent complete basis against a fixed fee of $60,000. Additional Services, upon District approval, shall be billed on a time and materials basis per attached fee schedule dated January 1, 2025, or as revised. Fees and reimbursables shall be billed on an as-occurs basis against an allowance of $2,000.

In witness thereof, the parties hereto have accepted, made and executed this agreement upon the terms, conditions and provisions, the day and year first above written.

Consultant:	By David Peartree Digitally signed by David Peartree DN: C=US, E=david@peartreebelli.com, O="Peartree+Belli Architects, Inc.", OU="Peartree+Belli Architects, Inc.", CN=David Peartree Date: 2025.12.23 17:34:09-08'00'	Client:	By _____
	(Signature)		*(Signature)*
Name:	**David Peartree**, AIA, LEED AP Architect C-30852	Name:	_____
Title:	President	Title:	_____
Address:	235 Monterey St, Ste B Salinas, CA 93901	Date:	_____

This fee proposal is good for 30 days from the above-mentioned date.

Peartree+Belli
ARCHITECTS

Terms and Conditions

The firm shall perform the services outlined in this agreement for the stated fee arrangements.

Access to Site

Unless otherwise stated, the Firm will have access to the site for activities necessary for the performance of the services. The Firm will take precautions to minimize damage due to these activities, but has not included in the fee the cost of restoration of any resulting damage.

Dispute Resolution

Any claims or disputes made during design, construction or post-construction between the Client and Firm shall be submitted to non-binding mediation. Client and Firm agree to include a similar mediation agreement with all contractors, subcontractors, sub consultants, suppliers and fabricators, thereby providing for mediation as the primary method for dispute resolution between all parties.

Billings/Payments

Invoices for the Firm's services shall be submitted on a monthly basis. Invoices shall be payable upon receipt. If the invoice is not paid within 30 days, the Firm may, without waiving any claim or right against the Client, and without liability whatsoever to the Client, terminate the performance of the service. Retainers shall be credited on the final invoice.

Additional Services

The above defines the limits of our proposed scope of services. Any services beyond those specifically outlined above will be considered as additional services and subject to renegotiation of the Agreement or billed at our standard billing rates.

Late Payments

Accounts unpaid 60 days after the invoice date may be subject to a monthly service charge of 1. 5 % (or the legal rate) on the then unpaid balance. In the event any portion or all of an account remains unpaid 90 days after billing, the Client shall pay all costs of collection, including reasonable attorney's fees.

Indemnification

The Client shall, to the fullest extent permitted by law, indemnify and hold harmless, the Firm, his or her officers, directors, employees, agents and sub-consultants from and against all damage, liability and cost, including reasonable attorney's fees and defense costs, arising out of or in any way connected with the performance by any of the parties above named of the services under this agreement, excepting only those damages, liabilities or costs attributable to the sole negligence or willful misconduct of the Firm.

Certifications

Guarantees and Warranties. The Firm shall not be required to execute any document that would result in its certifying, guaranteeing or warranting the existence of conditions whose existence the Firm cannot ascertain.

Limitation of Liability

In recognition of the relative risks, rewards and benefits of the project to both the Client and the Firm the risks have been allocated such that the Client agrees that, to the fullest extent permitted by law, the Firm's total liability to the Client for any and all injuries, claims, losses, expenses, damages or claim expenses arising out of this agreement from any cause or causes, shall be the greater of $50,000 or the amount of the Firm’s fee. Such causes include, but are not limited to, the Firm's negligence, errors, omissions, strict liability, breach of contract or breach of warranty.

Termination of Services

This agreement may be terminated by the Client or the Firm should the other fail to perform its obligations hereunder. In the event of termination, the Client shall pay the Firm for all services rendered to the date of termination, all reimbursable expenses, and reimbursable termination expenses.

Ownership of Documents

The Architect and the Architect’s consultants shall be deemed the authors and owners of their respective instruments of service and shall retain all common law, statutory and other reserved rights, including copyrights.

Fee Schedule

January 1, 2025

General
The following list of fees and reimbursable expense items shall be used in providing service in the agreement. The prices of these fees and items shall be annually adjusted, upon issuance of an updated Standard Schedule of Compensation.

Hourly Rates

Principal	$250.00
Associate	$230.00
Senior Project Manager	$205.00
Project Manager	$190.00
Senior Designer	$180.00
Designer	$175.00
Senior CADD	$170.00
CADD	$150.00
Technical Assistant	$ 90.00

Outside Consulting Services
Outside Consultants, Laboratory Costs, Surveys and Other Expenses, if any will be billed to the Client at Actual Face Value of the total invoice, plus ten (10%) percent.

Reimbursable Expenses

Plots Large	$0.20 Per Sq Ft
Prints B&W	.11 Per Sheet
Prints Color	.18 Per Sheet
Advanced Agency Fees	Billed to the Client at Actual Face Value of the total invoice, plus ten (10%) percent.

All other reimbursable expenses such as printing, postage, travel, and meals billed to the Client at Actual Face Value of the total invoice, plus ten (10%) percent.

Peartree+Belli Architects
Project #25096

Farallone View Elementary School: Play Structure Replacement

Exhibit A: Scope of Work for Professional Services

Design and Site Planning ($4,500)

- Preliminary site visit to view existing conditions.
- Determine Access Compliance approach.
- Assist District in securing applicable as-built DSA archive materials.
- Initial coordination with consulting civil engineer for topo survey.
- Initial coordination with Miracle Playworks (vendor).

DSA Compliance and Submittal ($25,500)

- Develop AutoCAD base files based upon District-provided as-built site plan.
- Develop a DSA submittal package assuming full DSA review with Strucutral Safety Section exemption. Sheets shall include the following:
    - Title sheet with associated project data and DSA annotations.
    - Topo survey (for reference, by others).
    - Grading and drainage notes and details sheet.
    - Grading and drainage plan.
    - Grading details.
    - Erosion control plan.
    - Demolition site plan.
    - Overall proposed site plan, including accessible path of travel information and DSA application history.
    - Site and access-compliance construction details.
    - Miracle Playworks playground design and specifications (by others).
- Prepare materials for submission to DSA
- Submit to DSA Oakland and process application until approval is secured.

Bid Administration ($13,000)

- Work with Client to determine project timing. Interface with school site administration as required.
- Upon DSA approval, develop a bid package for use in competitive bid process:
    - Title sheet with necessary project data
    - Site plan
    - Partial enlarged roof plans
    - Specifications
- Secure District's template bid documentation and assist District in adapting it for this project.
- Assist District in creating required bid advertisements.
- Host a mandatory pre-bid job walk.

- Open bids and assist District in evaluating responsiveness.

Construction Administration ($17,000)

- Assist District in preparation and execution of DSA construction start-up documentation.
- Attend pre-construction conference.
- Respond to requests for information (RFI).
- Review submittals and shop drawings.
- Assist in reviewing/evaluating contract proposals or bids and substitutions proposed by contractors.
- Attend construction site meetings during the construction period. Four on-site meetings assumed.
- Review and process change order documentation, as required.
- DSA Closeout/Certification for items AOR carries responsibility for.

Reimbursable Allowance: $2,000

Assumptions

- This proposal assumes that Miracle Playworks shall perform all construction work associated with the project, included any access compliance identify identified during the DSA approval process.
- This proposal assumes no DSA in-person backcheck will be required. If necessary, time associated will be billed as an additional service.
- This proposal assumes Bid Administration services are specific to site construction work. Play Structure procurement by District.
- This proposal assumes that there are no DSA uncertified projects on the campus that would limit this approval. As such, legacy certification services are excluded from this proposal. If requested, this work can be performed as an additional service, and will impact project delivery timelines.
- Agency fees by District.
- Based on cost information provided, this project does not qualify for any hardship exemption for accessibility elements under CBC or DSA IR A-22.
- Topographic survey shall be provided by others.
- DSA Project Inspection and Special Inspections shall be borne by District.
- Geotechnical investigations, although not anticipated to be required, shall be by others.
- Utility locating services to be coordinated and provided by District.
- Fire hydrant flow testing fees, if required, by District.
- Shade structures are not included in this proposal.

CABRILLO UNIFIED SCHOOL DISTRICT

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

SUPERINTENDENT
Dr. Ramon Miramontes

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

MEMORANDUM

MEETING DATE: February 12, 2026
TO: Members of the Governing Board
FROM: Lizet Cortes, Board President
Dr. Ramon Miramontes, Superintendent
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 elections to select representatives to its Delegate Assembly. Cabrillo Unified School District is part of Sub-region 5-B (San Mateo County), which has three available seats for two-year terms beginning April 1, 2026, through March 31, 2028

For the 2026 election cycle, CSBA is transitioning to an electronic voting process. Districts may submit their ballot electronically or, for this year only, by paper ballot. Ballots must be submitted electronically by 11:59 p.m. on March 15, 2026, or paper ballots must be postmarked no later than March 16, 2026.

REPORT/PROPOSAL

The Governing Board may vote for up to three candidates, corresponding to the three available seats for San Mateo County Sub-region 5-B. The Board's action authorizes submission of the district's official ballot either electronically through CSBA's secure voting system or by paper ballot, in accordance with CSBA guidelines.

The candidates listed on the official ballot for Sub-region 5-B are:

- Chelsea Bonini (San Mateo County Board of Education) – Incumbent
- Teri Chavez (San Mateo Union High School District) – Incumbent

Not enough nominations were received to fill all available seats; therefore, the Board may submit write-in candidates as permitted by CSBA rules.

FISCAL ANALYSIS

There is no financial impact associated with the selection of 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, Executive Assistant to the Superintendent*

1 Fill Ballot | 2 Review Ballot | 3 Done

Delegate Assembly Elections 2026 Region 5B Ballot

Delegate Assembly Elections for 2026 begin February 1, 2026 and close on March 15, 2026. Electronic balloting closes at 11:59 p.m. on March 15, 2026. Paper ballots may be submitted in lieu of electronic ballots for 2026 only and must be postmarked by the U.S. Postal Service on, or before, Monday March 16, 2026 in accordance with CSBA Standing Rule 56(A). If both a paper ballot and electronic ballot are submitted, only the electronic ballot will be counted.

OFFICIAL 2026 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, 2026 - March 31, 2028
**denotes incumbent*

Not enough nominations were received for a third candidate; however your board may vote to write in the name of a board member to fill this seat.

This question is **required**.
You may select **up to 3** of the following.
To write-in your vote, select **Write-in** and then type out your choice.

- [ ] **Chelsea Bonini (San Mateo County Board of Education)***
- [ ] **Teri Chavez (San Mateo Union HSD)***
- [ ] **Write-in:**
- [ ] **Write-in:**
- [ ] **Write-in:**

Signature

All ballots must be signed by the Superintendent or Board Clerk. Type the name and title of the Superintendent or Board Clerk to electronically sign this ballot.

This question is **required**.
You may type your response.

Date of Board Action

This question is **required**.
You may type your response.

School District Name

This question is **required**.
You may type your response.

Cancel Continue

REQUIRES BOARD ACTION

January 31, 2026
MEMORANDUM

To: CSBA Member Boards and Even-numbered County Board Presidents and Superintendents
From: Dr. Debra Schade, CSBA President
Re: 2026 Ballot for CSBA Delegate Assembly — **U.S. Postmark Deadline is Mon. March 16**

CSBA is transitioning to an all-electronic voting process, beginning with an electronic "option" this year and moving to all-electronic voting in 2027. For those wishing to submit an electronic ballot this year, an email with the unique link to your ballot is sent to the primary contact on file with CSBA for your district or county office on February 1, 2026. Electronic ballot submissions still require board action as described in this memo, however no mailing is required. If both a paper ballot and electronic ballot are submitted, only the electronic ballot will be counted.

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 if your district or county board chooses to submit a paper ballot. Ballots must be submitted electronically or postmarked by the U.S. Post Office on or before Monday, March 16, 2026.**

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 paper 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, 2026.

For County Boards of Education Only:

County boards of education may receive up to two emails with unique links for electronic voting: one for their subregion ballot and one for their regional county Delegate ballot, if applicable.

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 if your county board chooses to submit a paper ballot. Like the ballot on red paper for the other Delegate seats in your region, it must be submitted electronically or postmarked by the U.S. Post Office on or before Monday, March 16, 2026.**

The paper 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, 2026.

All re-elected and newly elected Delegates will serve two-year terms beginning April 1, 2026 – March 31, 2028. The next meeting of the Delegate Assembly takes place on Saturday, May 16 and Sunday, May 17, 2026. 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

DELEGATE ASSEMBLY ROSTER with terms (Updated 10/2/2025)
**** = District or COE appointment***

REGION 1 – *4 Delegates (4 elected)*
Director: Tyler Nelson (Ukiah USD)

Subregion 1-A (Del Norte, Humboldt)
Tabitha Martel (South Bay Union ESD), 2027
George Sager (McKinleyville Union ESD), 2026
Subregion 1-B (Lake, Mendocino)
Nancy Hudson (Lake COE), 2026
Region 1 County
Michael Greer (Del Norte County & USD), 2027

REGION 2 – *4 Delegates (4 elected)*
Director: Bruce Ross (Redding SD)

Subregion 2-A (Modoc, Siskiyou, Trinity)
Fernand Larranaga (Modoc Joint USD), 2027
Subregion 2-B (Shasta)
Rick Dougherty (Fall River Joint USD), 2027
Subregion 2-C (Lassen, Plumas)
Holly Egan (Lassen Union HSD), 2026
Region 2 County
JoDee Read (Plumas County & USD), 2026

REGION 3 – *8 Delegates (8 elected)*
Director: Robin Jankiewicz (Napa Valley USD)

Subregion 3-A (Sonoma)
Jeremy Brott (Bennett Valley Union SD), 2026
Shelby Moeller (Rincon Valley Union ESD), 2027
Subregion 3-B (Napa)
Julianna Hart (Napa Valley USD), 2027
Subregion 3-C (Solano)
Jack Flynn (Fairfield-Suisun USD), 2027
Amy Sharp (Solano COE), 2026
Helen Tilley (Fairfield-Suisun USD), 2027
Subregion 3-D (Marin)
Maureen "Mo" de Nieva-Marsh (San Rafael City Schools), 2026
Region 3 County
Sindy Biederman (Napa COE), 2027

REGION 4 – *8 Delegates (8 elected)*
Director: Renee Nash (Eureka Union SD)

Subregion 4-A (Glenn, Tehama)
Melissa Peters (Los Molinos USD), 2026
Subregion 4-B (Butte)
Lisa Torres (Oroville City ESD), 2027
Subregion 4-C (Colusa, Sutter, Yuba)
Aaron Cask (Plumas Lake ESD), 2027
Greg Forest (Wheatland Union HSD), 2026
Subregion 4-D (Nevada, Placer, Sierra)
Tiffany Saathoff (Rocklin USD), 2026
Jessica Spaid (Placer Union HSD), 2027
Jonathan Zachreson (Roseville City SD), 2027
Region 4 County
David Patterson (Placer COE), 2026

REGION 5 – *10 Delegates (7 elected/3 appointed*)*
Director: Patricia Murray (South San Francisco USD)

Subregion 5-A (San Francisco)
Alida Fisher (San Francisco County USD)*, 2026
Parag Gupta (San Francisco County USD)*, 2027
Jaime Huling (San Francisco County USD)*, 2027
Subregion 5-B (San Mateo)
Mary Beth Alexander (Cabrillo USD), 2026
Chelsea Bonini (San Mateo COE), 2026
Teri Chavez (San Mateo Union HSD), 2026
Gregory Land (San Mateo Union HSD), 2027
Mele Latu (Ravenswood City ESD), 2027
Andrew Lie (Jefferson Union HSD), 2027
Region 5 County
Beverly Gerard (San Mateo COE), 2027

REGION 6 – *17 Delegates (11 elected/6 appointed*)*
Director: Jackie Thu-Huong Wong (Washington USD)

Subregion 6-A (Yolo)
Deborah Bautista Zavala (Woodland Joint USD), 2026
Subregion 6-B (Sacramento)
Ben Avey (San Juan USD)*, 2027
Michael Baker (Twin Rivers USD), 2027
Ken Barnes (Robla ESD), 2026
Susan Davis (Elk Grove USD)*, 2027
Craig DeLuz (Robla ESD), 2027
Tara Jeane (Sacramento City USD)*, 2026
Christine Jefferson (Twin Rivers USD), 2026
Tanya Kravchuk (San Juan USD)*, 2026
Annette Kunze (Galt Joint Union ESD), 2027
Kara Lofthouse (Folsom-Cordova USD), 2027
Noel Mora (Natomas USD), 2027
Chinua Rhodes (Sacramento City USD)*, 2027
Michael Vargas (Elk Grove USD)*, 2026
Subregion 6-C (Alpine, El Dorado, Mono)
Misty diVittorio (Placerville Union ESD), 2026
Jessicca Rodgers (El Dorado Union HSD), 2027
Region 6 County
Shelton Yip (Yolo COE), 2026

REGION 7 – *16 Delegates (13 elected/3 appointed*)*
Director: Rachel Hurd (San Ramon Valley USD)

Subregion 7-A (Contra Costa)
Thuy DaoJensen (Brentwood Union SD), 2027
Katy Foreman (Lafayette SD), 2027
Yolanda Peña Mendrek (Liberty Union HSD), 2026
Marina Ramos (John Swett USD), 2026
Mary Helen Rocha (Antioch USD), 2026

Subregion 7-B (Alameda)
Dolly Adams (Castro Valley USD), 2027
Dianne Jones (Fremont USD), 2027
Kelly Mokashi (Pleasanton USD), 2026
Jackie C. Perl (San Leandro USD), 2026
Sara Prada (Hayward USD), 2027
Vivek Prasad (Fremont USD)*, 2027
Nancy Thomas (Newark USD), 2026
Vacant, 2026
Vacant (Oakland USD)*, 2027
Vacant (Oakland USD)*, 2026
Region 7 County
Sarah Butler (Contra Costa COE), 2027

REGION 8 – *13 Delegates (12 elected/1 appointed*)*
Director: Christopher "Kit" Oase (Ripon USD)

Subregion 8-A (San Joaquin)
Sandra Chan (Lincoln USD), 2027
Susan Macfarlane (Lodi USD), 2027
David Pombo (Lammersville USD), 2026
Kate Powell (Escalon USD), 2026
Marla Sousa Livengood (Linden USD), 2026
Kennetha Stevens (Stockton USD)*, 2026
Subregion 8-B (Amador, Calaveras, Tuolumne)
Nicolas Valente (Bret Harte Union HSD), 2027
Subregion 8-C (Stanislaus)
Mary Jackson (Turlock USD), 2027
Lourdes Perez (Ceres USD), 2026
Ray Prock Jr. (Denair USD), 2027
Subregion 8-D (Merced)
Zachery David Ramos (Gustine USD), 2026
Mary Worthington (Delhi USD), 2027
Region 8 County
Steven Treat (Tuolumne COE), 2026
****Delegate-at-Large***
Cindy Marks (Modesto City Schools)

REGION 9 – *7 Delegates (7 elected)*
Director: Roger Snyder (Scotts Valley USD)

Subregion 9-A (San Benito, Santa Cruz)
Mark Becker (San Lorenzo Valley USD), 2027
Patricia Nehme (San Benito HSD), 2026
Subregion 9-B (Monterey)
David Kong (Greenfield Union SD), 2027
Veronica (Ronnie) Miramontes (Monterey Peninsula USD), 2026
Subregion 9-C (San Luis Obispo)
Mark Buchman (San Luis Coastal USD), 2026
Cheryl Parks (Templeton USD), 2027
Region 9 County
Annette Yee Steck (Monterey COE), 2027
****Delegate-at-Large***
Chris Ungar (San Luis Coastal USD)

REGION 10 – *14 Delegates (10 elected/4 appointed*)*
Director: Kathy Spate (Caruthers USD)

Subregion10-A (Madera, Mariposa)
Barbara Bigelow (Chawanakee USD), 2027
Subregion10-B (Fresno)
Hugh Awtrey (Clovis USD)*, 2027
Daniel Babshoff (Kerman USD), 2027
Darrell Carter (Washington USD), 2026
Spencer Davison (Coalinga-Huron USD), 2027
Andy Levine (Fresno USD)*, 2027
Nabil Kherfan (Central USD), 2027
Mark Medina (Selma USD), 2026
Yolanda Moore (Clovis USD)*, 2026
Ronald Parker (Firebaugh-Las Deltas USD), 2026
Terry Ruiz (Washington USD), 2027
Keshia Thomas (Fresno USD)*, 2026
Subregion10-C (Kings)
Vacant, 2026
Region 10 County
Marcy Masumoto (Fresno COE), 2026
****Delegate-at-Large***
Susan Markarian (Pacific Union ESD)

REGION 11 – *8 Delegates (8 elected)*
Director: Daniel Sandoval (Santa Paula USD)

Subregion 11-A (Santa Barbara)
William (Franky) Caldeira (Lompoc USD), 2027
Melanie Waffle (Orcutt Union SD), 2027
Peter Wright (College ESD), 2026
Subregion 11-B (Ventura)
Darlene Bruno (Hueneme ESD), 2026
Rebecca "Beckie" Cramer (Pleasant Valley SD), 2026
Lauren Gill (Conejo Valley USD), 2026
Tricia Gradias (Fillmore USD), 2026
Region 11 County
Arleigh Kidd (Ventura COE), 2027

REGION 12 – *13 Delegates (11 elected/2 appointed*)*
Director: Bill Farris (Sierra Sands USD)

Subregion 12-A (Tulare)
Walta Gamoian (Visalia USD), 2026
Peter Lara Jr. (Porterville USD), 2026
Felipe Martinez (Porterville USD), 2027
Jorge Sanchez (Woodlake USD), 2027
Subregion 12-B (Kern)
Jim Beltran (McFarland USD), 2027
Leigh Ann Cook (Rosedale Union SD), 2027
Anthony Fuentes (Bakersfield City SD), 2026
Pamela Jacobsen (Standard SD), 2026
David Manriquez (Kern HSD)*, 2027
Sharon Nicol (Wasco Union HSD), 2027
Steven Rodrigue (Kern HSD)*, 2026
Paula Van Auken (Panama-Buena Vista Union USD), 2027
Region 12 County
Antonio (Tony) Rodriguez (Tulare COE), 2026

REGION 14 – *18 Delegates (14 elected/4 appointed*)*
Director: Annette Lewis (Contra Costa COE)

Michael Greer (Del Norte County & USD), 2027
JoDee Read (Plumas County & USD), 2026
Sindy Biederman (Napa COE), 2027
David Patterson (Placer COE), 2026
Beverly Gerard (San Mateo COE), 2027
Shelton Yip (Yolo COE), 2026
Sarah Butler (Contra Costa COE), 2027
Steven Treat (Tuolumne COE), 2026
Annette Yee Steck (Monterey COE), 2027
Marcy Masumoto (Fresno COE), 2026
Arleigh Kidd (Ventura COE), 2027
Antonio (Tony) Rodriguez (Tulare COE), 2026
Vacant (Orange COE)*, 2027
Laura Mancha (San Bernardino COE), 2026
Guadalupe Gonzalez (San Diego COE)*, 2027
Lucy Hendry (Imperial COE), 2026
Maimona Afzal Berta (Santa Clara COE)*, 2026
Theresa Montano (Los Angeles COE)*, 2027

REGION 15 – *22 Delegates (14 elected/8 appointed*)*
Director: Susan Henry (Huntington Beach Union HSD)

County: Orange
Alfonso Alvarez (Santa Ana USD)*, 2026
Beverly Berryman (Fullerton SD), 2027
Lauren S. Brooks (Irvine USD), 2026
Carrie Buck (Placentia-Yorba Linda USD), 2026
Judy Bullockus (Capistrano USD)*, 2027
Bonnie Castrey (Huntington Beach Union HSD), 2027
Carol Crane (Newport-Mesa USD), 2026
Carrie Flanders (Brea Olinda USD), 2027
Jessica Guerrero (Anaheim Union HSD), 2027
Gila Jones (Capistrano USD)*, 2026
Lauren Klatzker (Fullerton Joint Union HSD), 2027
Valerie Magdaleno (Santa Ana USD)*, 2027
Katie McEwen (Irvine USD)*, 2026
Deana Miller (Brea Olinda USD), 2026
Theresa (Teri) Rocco (Garden Grove USD)*, 2027
Lan Q. Nguyen (Garden Grove USD)*, 2026
Annemarie Randle-Trejo (Anaheim Union HSD), 2026
Barbara Schulman (Saddleback Valley USD), 2026
Rhodia Shead (Buena Park ESD), 2027
Jonathan Stone (Tustin USD), 2026
Suzie Swartz (Saddleback Valley USD), 2027
Region 15 County
Vacant (Orange COE)*, 2027
Delegates-at-Large
Marilyn Buchi (Fullerton Joint Union HSD)

REGION 16 – *16 Delegates (13 elected/3 appointed*)*
Director: Karen Gray (Silver Valley USD)

Subregion 16-A (Inyo)
Rachel Yourgules (Lone Pine USD), 2027
Subregion 16-B (San Bernardino)
Felicia Alexander (San Bernardino City USD)*, 2027
Heather Allgood (Helendale SD), 2026
Christina Behringer (Snowline Joint USD), 2026
Amanda Buchanan (Apple Valley USD), 2026
Tom Courtney (Lucerne Valley USD), 2026
Gwen Dowdy Rodgers (San Bernardino COE), 2027
Cindy Gardner (Rim of the World USD), 2026
Maria Gomez (Hesperia USD), 2027
Ronald Newton (Mountain View ESD), 2027
Abigail Rosales-Medina (San Bernardino City USD)*, 2026
Adam Perez (Fontana USD)*, 2026
Eric Swanson (Hesperia USD), 2027
Kathy Thompson (Central ESD), 2027
Scott Wyatt (San Bernardino City USD), 2026
Region 16 County
Laura Mancha (San Bernardino COE), 2026

REGION 17 – *21 Delegates (16 elected/5 appointed*)*
Director: Eleanor Evans (Oceanside USD)

County: San Diego
Barbara Avalos (National SD), 2027
Sabrina Bazzo (San Diego USD)*, 2027
Maria Betancourt-Castaneda (National SD), 2026
Marti Emerald (Sweetwater Union HSD)*, 2026
Andrew Hayes (Lakeside Union SD), 2026
Shana Hazan (San Diego USD)*, 2027
Eddie Jones (Fallbrook Union HSD), 2026
Jane Lea Smith (San Dieguito HSD), 2027
Rudy Lopez (Sweetwater Union HSD), 2026
Elva Lopez-Zepeda (Sweetwater Union HSD), 2027
Gee Wah Mok (Del Mar Union SD), 2026
Michelle O'Connor-Ratcliff (Poway USD)*, 2027
Dawn Perfect (Ramona USD), 2026
Zenaida Rosario (San Ydisro ESD), 2027
Barbara Ryan (Santee SD), 2027
Dr. Don Sauter (Jamul-Dulzura Union ESD), 2026
Rhea Stewart (Cardiff SD), 2026
Marla Strich (Encinitas Union ESD), 2026
Cipriano Vargas (Vista USD), 2027
Sharon Whitehurst-Payne (San Diego USD)*, 2026
Region 17 County
Guadalupe Gonzalez (San Diego COE)*, 2027

REGION 18 – *19 Delegates (15 elected/4 appointed*)*
Director: Bruce Dennis (Riverside COE)

Subregion 18-A (Riverside)
Douglas Corona (Perris ESD), 2027
Madonna Gerrell (Palm Springs USD), 2027
Ben Johnson II (Riverside COE), 2026
Dale Kinnear (Riverside USD)*, 2027
Sammie Luna (Moreno Valley USD), 2027
Heidi Matthies Dodd (Lake Elsinore USD), 2026
Cynthia Navarro (Romoland SD), 2026
Linda Porras (Desert Sands USD), 2026
Kenneth Prado (Hemet USD), 2027
Christopher Raahauge (Corona-Norco USD)*, 2026
Jasmin Rubio (San Jacinto USD), 2026
David Sanchez (Beaumont USD), 2027
Amanda Vickers (Riverside USD)*, 2026
Melissa Williamson (Beaumont USD), 2026
Mary Helen Ybarra (Corona-Norco USD)*, 2027
Nancy Young (Murrieta Valley USD), 2027

Subregion 18-B (Imperial)
Sandy Noujaim (Central Union HSD), 2026
Tony Sandoval (Heber ESD), 2027

Region 18 County
Lucy Hendry (Imperial COE), 2026

REGION 20 – *9 Delegates (9 elected)*
Director: Devon Conley (Mountain View Whisman SD)

County: Santa Clara
Teresa Castellanos (San Jose USD), 2027
Isabel Jubes-Flamerich (Sunnyvale SD), 2026
Jodi Muirhead (Santa Clara USD), 2026
Naomi Nakano-Matsumoto (Fremont Union HSD), 2027
Carol Presunka (Cambrian SD), 2026
George Sanchez (Franklin-McKinley ESD), 2027
Vaishali Sirkay (Los Altos ESD), 2027
Jessica Speiser (Santa Clara COE), 2026

Region 20 County
Maimona Afzal Berta (Santa Clara COE)*, 2026

REGION 21 – 7 *Delegates (7 appointed*)*
Director: Dr. Rocio Rivas (Los Angeles USD)

County: Los Angeles
Kelly Gonez (Los Angeles USD)*, 2026
Karla Griego (Los Angeles USD)*, 2028
Sherlett Hendy Newbill (Los Angeles USD)*, 2028
Nick Melvoin (Los Angeles USD)*, 2026
Tanya Ortiz Franklin (Los Angeles USD)*, 2028
Scott Schmerelson (Los Angeles USD)*, 2028

Region 21 County
Theresa Montano (Los Angeles COE)*, 2027

REGION 22 – *5 Delegates (5 elected)*
Director: Nancy Smith (Palmdale SD)

Los Angeles County: North Los Angeles
Julie Bookman (Eastside Union SD), 2026
Steven DeMarzio (Westside Union ESD), 2026
Keith Giles (Lancaster ESD), 2026
Cherise Moore (William S. Hart Union HSD), 2027
Sharon Vega (Palmdale ESD), 2027

REGION 23 – *10 Delegates (10 elected)*
Director: Helen Hall (Walnut Valley USD)

Los Angeles County: San Gabriel Valley & East Los Angeles
Subregion 23-A
Kathleen Cross (Glendale USD), 2027
Kimberly Kenne (Pasadena USD), 2026
Shant Sahakian (Glendale USD), 2026
Gary Scott (San Gabriel USD), 2027

Subregion 23-B
Florencio Briones (El Monte Union HSD), 2027
Adam Carranza (Mountain View ESD), 2027
Aaron Simental (Bassett USD), 2026

Subregion 23-C
Jeanette Flores (Charter Oak USD), 2026
Eileen Miranda Jimenez (West Covina USD), 2027
Roberta Perlman (Pomona USD), 2026

REGION 24 – *13 Delegates (11 elected/2 Appointed*)*
Director: Jan Baird (South Whittier ESD)

Los Angeles County: Southwest Crescent
Robert Cancio (Norwalk-La Mirada USD), 2027
Christine Chacon Kennedy (East Whittier City ESD), 2027
John Contreras (El Rancho USD), 2026
Diana Craighead (Long Beach USD)*,2026
Yesenia Cuarenta (Paramount USD), 2027
Jaime Lopez (Whittier Union HSD), 2026
Esther Mejia (El Rancho USD), 2026
Alicia Mignano (Santa Monica-Malibu USD), 2026
Ernie Nishii (ABC USD), 2027
Douglas Otto (Long Beach USD)*, 2027
Ann Phillips (Lawndale ESD), 2026
Christine Saavedra (El Rancho USD), 2027
Linda Salomon Saldana (Downey USD), 2026

CABRILLO UNIFIED SCHOOL DISTRICT

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

SUPERINTENDENT
Dr. Ramon Miramontes

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

MEMORANDUM

MEETING DATE: February 12, 2026
TO: Members of the Governing Board
FROM: Lizet Cortes, Board President
Dr. Ramon Miramontes, Superintendent
CATEGORY: Action
ITEM TITLE: Approval of Out-of-State Travel to Attend the Coast2Coast Conference, Washington, D.C., Monday, April 13 – Wednesday, April 15, 2026

BACKGROUND INFORMATION

Cabrillo Unified School District supports professional development opportunities that strengthen Board governance, advocacy, and leadership capacity in support of district priorities and student outcomes.

REPORT/PROPOSAL

Approval is requested for out-of-state travel for two (2) Governing Board members to attend the Coast2Coast Federal Advocacy Conference in Washington, D.C., hosted by the California School Boards Association (CSBA) in partnership with the Association of California School Administrators (ACSA).

The Coast2Coast Conference is a three-day, advocacy-focused event designed to equip California education leaders with the knowledge and strategies necessary to engage effectively with federal policymakers. The program includes educational sessions, policy briefings, and opportunities to participate in meetings with California congressional representatives to advocate on behalf of public education and local educational agencies. Attendance aligns with the Board members' roles as CSBA representatives and supports informed advocacy on issues impacting California's PreK–12 students.

Attendee(s)	School/Department	Type of Travel	Travel Dates	Estimated Cost
Mary Beth Alexander	Governing Board	Out-of-State Conference	April 12-15, 2026	$3000-$3500
Breanna Lafontaine	Governing Board	Out-of-State Conference	April 12-15, 2026	$3000-$3500

FISCAL ANALYSIS

The costs associated with this travel will be covered by the General Fund.

RECOMMENDATION

Approve out-of-state travel for the listed Governing Board members to attend the Coast2Coast Federal Advocacy Conference in Washington, D.C., from April 13 through April 15, 2026.

Prepared by: *[Rosibel Acosta, Executive Assistant to the Superintendent*

Bylaw 9240: Board Training

Status: ADOPTED

Original Adopted Date: 12/11/2008 **| Last Revised Date:** 02/11/2021 **| Last Reviewed Date:** 02/11/2021

The Governing Board believes that the Board's ability to effectively and responsibly govern the district is essential to promoting student achievement, building positive community relations, and protecting the public interest in district schools. Board members shall be provided sufficient opportunities for professional development that helps them understand their responsibilities, stay abreast of new developments in education, and develop boardsmanship skills.

The Board and/or the Superintendent or designee shall provide an orientation to newly elected or appointed Board members which includes comprehensive information regarding Board roles, policies, and procedures and the district's vision and goals, operations, and current challenges. Throughout their first term, Board members shall continue to participate in additional educational opportunities designed to assist them in understanding the principles of effective governance, including, but not limited to, information on school finance and budgets, student achievement and assessment, labor relations, community relations, program evaluation, open meeting laws (the Brown Act), conflict of interest laws, and other topics necessary to govern effectively and in compliance with law.

All Board members are encouraged to continuously participate in advanced training offered by the California School Boards Association in order to reinforce boardsmanship skills and build knowledge related to key education issues. Such activities may include online courses, webinars, webcasts, and in-person attendance at workshops and conferences. In addition, workshops and consultations may be held within the district on issues that involve the entire governance team.

Funds for board training shall be budgeted annually for the Board and each Board member. In selecting appropriate activities, the Board and/or individual Board members shall consider activities that are aligned with the district's vision and goals and the needs of the Board or individual member to obtain specific knowledge and skills. The Board shall annually develop a board training calendar in order to schedule and track board training activities and to schedule opportunities for Board members to report on the activities in which they participated.

Board members may attend a conference or similar public gathering with other Board members and/or with the Superintendent or designee in order to develop common knowledge and understanding of an issue or engage in team-building exercises. In such cases, a majority of the Board members shall not discuss among themselves, other than as part of the scheduled program, business of a specified nature that is within the district's jurisdiction, so as not to violate the Brown Act open meeting laws pursuant to Government Code 54952.2.

Board members shall report to the Board, orally or in writing, on the board training activities they attend, for the purpose of sharing the acquired knowledge or skills with the full Board and enlarging the benefit of the activity to the Board and district.

Policy 3350: Travel Expenses

Status: ADOPTED

Original Adopted Date: 12/11/2008 **| Last Revised Date:** 09/12/2013 **| Last Reviewed Date:** 09/12/2013

The Governing Board recognizes that district employees may incur expenses in the course of performing their assigned duties and responsibilities. To ensure the prudent use of public funds, the Superintendent or designee shall establish rules to keep such expenses to a minimum while affording employees a reasonable level of safety and convenience.

The Board shall authorize payment for actual and necessary travel expenses incurred by any employee performing authorized services for the district, whether within or outside district boundaries. (Education Code 44032)

The Superintendent or designee shall establish procedures for the approval of travel requests and the submission and verification of expense claims. He/she also shall establish reimbursement rates in accordance with law and Board policy.

An employee shall obtain approval from the Superintendent or designee prior to traveling. The Superintendent or designee may approve travel requests in accordance with the adopted budget and upon determining that the travel is authorized or assigned by the employee's supervisor, is necessary to attend a conference or other staff development opportunity that will enhance employee performance, and/or is otherwise necessary to the performance of the employee's duties. Travel expenses not previously budgeted may be approved on a case-by-case basis by the Superintendent or designee if he/she determines that the travel is essential and that resources may be obtained or redirected for this purpose.

All out-of-state travel for which reimbursement will be claimed shall be approved in advance by the Board.

Reimbursable travel expenses may include, but are not limited to, costs of transportation, parking fees, bridge or road tolls, lodging when district business reasonably requires an overnight stay, registration fees for seminars and conferences, telephone and other communication expenses incurred on district business, and other necessary incidental expenses.

The district shall not reimburse personal travel expenses including, but not limited to, tips or gratuities, alcohol, entertainment, laundry, expenses of any family member who is accompanying the employee on district-related business, personal use of an automobile, and personal losses or traffic violation fees incurred while on district business.

Except as otherwise provided, reimbursement of travel expenses shall be based on actual expenses as documented by receipts.

Authorized employees shall be reimbursed for the use of their own private vehicles in the performance of assigned duties, on either a mileage or monthly basis as determined by the Superintendent or designee. (Education Code 44033)

The mileage allowance provided by the district for employees' use of their private vehicles shall be equal to the rate established by the Internal Revenue Service.

Vehicles should be shared whenever possible to minimize travel costs. No employee shall be entitled to reimbursement for automobile travel when he/she is transported free of charge or by another employee who is entitled to the expense reimbursement.

The Superintendent or designee shall establish a per diem allowance for meal costs incurred while traveling on district business based on the location and hours of travel. The per diem allowance shall not exceed the standard meal allowance for business-related travel prescribed for federal income tax purposes.

Any expense that exceeds the maximum rate of reimbursement established by the district shall be reimbursed only with the approval of the Superintendent or designee.

All expense reimbursement claims shall be submitted on a district form, within 10 working days following return from travel when possible. The form shall be accompanied by receipts and any explanation necessary to document that the expenses meet district criteria for reimbursement.

The Superintendent or designee shall approve expense claims only upon verifying that all necessary documentation is provided and that all expenses are appropriate and related to district business. If an expense claim is disallowed

due to lack of documentation or inappropriate expenses, the employee may be personally responsible for any improper costs incurred.

When necessary, the Superintendent or designee may approve a cash advance, not to exceed the estimated out-of-pocket reimbursable expenses, to an employee authorized to travel on district business. Within 10 working days following return from travel, the employee shall submit a final accounting with all necessary supporting documentation. He/she shall refund to the district any amount of cash advance exceeding the actual approved reimbursable expenses.
