



14121 Cedarwood Street
Westminster, CA 92683
(714) 894-7311

Gunn Marie Hansen, Ph.D., Superintendent

BOARD OF TRUSTEES

Jeremy Khalaf, President
Khanh Nguyen, Vice President
Tina Gurney, Clerk
David M. Johnson, Member
Frances Nguyen, Member

**RESOLUTION NO. 25-26-01
APPROVE THE ADOPTION OF THE PUBLIC AGENCIES
POST-EMPLOYMENT BENEFITS TRUST ADMINISTERED
BY PUBLIC AGENCY RETIREMENT SERVICES (PARS)**

July 31, 2025

WHEREAS, PARS has made available the PARS Public Agencies Post-Employment Benefits Trust (the "Program") for the purpose of pre-funding pension obligations and/or OPEB obligations; and

WHEREAS, the Westminster School District ("District") is eligible to participate in the Program, a tax-exempt trust performing an essential governmental function within the meaning of Section 115 of the Internal Revenue Code, as amended, and the Regulations issued there under, and is a tax-exempt trust under the relevant statutory provisions of the State of California; and

WHEREAS, the District's adoption and operation of the Program has no effect on any current or former employee's entitlement to post-employment benefits; and

WHEREAS, the terms and conditions of post-employment benefit entitlement, if any, are governed by contracts separate from and independent of the Program; and

WHEREAS, the District's funding of the Program does not, and is not intended to, create any new vested right to any benefit nor strengthen any existing vested right; and

WHEREAS, the District reserves the right to make contributions, if any, to the Program.

NOW THEREFORE, BE IT RESOLVED THAT:

1. The Governing Board of Trustees hereby adopts the PARS Public Agencies Post Employment Benefits Trusts; and
2. The Governing Board hereby appoints the Assistant Superintendent of Business Services, or his/her successor or his/her designee as the District's Plan Administrator for the Program; and

Vision Statement:

Leading the way as the premier Pre K-8th grade school district in Orange County, CA by providing exceptional and innovative experiences where all learners thrive.

Mission Statement:

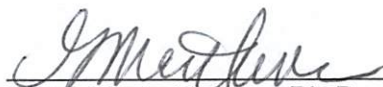
It is our collective responsibility to educate and empower all students to pursue excellence through a distinctive, rigorous, and engaging academic experience.

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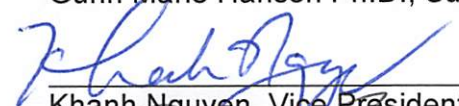
3. The District's Plan Administrator is hereby authorized to execute the PARS legal and administrative documents on behalf of the District and to take whatever additional actions are necessary to maintain the District's participation in the Program and to maintain compliance of any relevant regulation issued or as may be issued; therefore, authorizing him/her to take whatever additional actions are required to administer the District's Program.

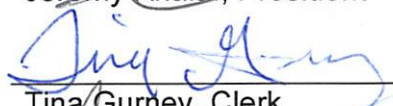
ADOPTED at a regular meeting of the Governing Board of the Westminster School District held this 31st day of July 2025, by the following vote:

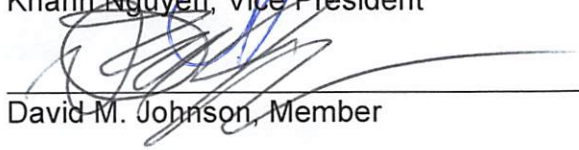
AYES: 5 **NOES:** 0 **ABSTAIN:** 0 **ABSENT:** 0

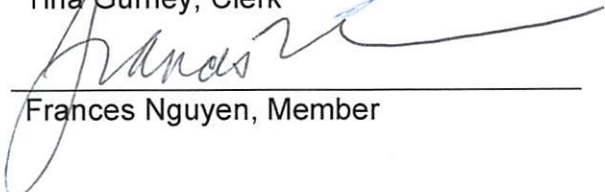

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