CHUALAR UNION ELEMENTARY SCHOOL DISTRICT

DISTRICT BOARD ROOM #29

24285 LINCOLN ST., CALIFORNIA 93925

AGENDA

Regular Board Meeting

7:00 PM

(Closed Session 6 - 7 pm)

January 21, 2026

The Board will meet in person at Chualar School.

All comments received by this time will be submitted into the record by the Board President or presiding officer. Please include your name and agenda item that you wish to comment on in the subject line of your email. If you wish to submit a public comment on more than one agendum item, please send a separate email for each item on which you are commenting. Please be aware that all written public comments, including your name and email address, may become public information. Send your comments to:

mcontreras@chualarusd.org no later than January 20, 2026, at 4:00 p.m.

Public comments may be made during the public comment portion of the meeting. There will be a 2-minute limit for individuals. There is no ceding of one's time to other individuals. Efforts will be made by staff to read the comments received into the record, but it cannot be guaranteed that written comments received by email will be read, nor that there will be enough time to read all the comments.

1. Opening Business

1.1 Call to Order Time_____

1.2 Pledge of Allegiance

1.3 Roll Call

Martha Gallegos, Board President	Trustee Area #3 _____
Esperanza Rangel, Board Clerk	Trustee Area #3 _____
Itzel Sanchez, Board Member	Trustee Area #2 _____
Domingo Rangel, Board Member	Trustee Area #3 _____
Vacant	Trustee Area #1 _____

1.4 Adoption of Agenda

Changes, additions (based on Provision of Emergency/Urgency), and approval of the Agenda as presented. 2/3 vote required if any item is added to the Agenda.

1.4.1 Changes to the Agenda

1.4.2 Additions to the Agenda

1.4.3 Adoption of the Agenda

RECOMMENDATION/ACTION:

"That the Chualar Board of Trustees adopts the agenda as presented.

Motion_____ Second_____ Vote_____

2. Identify Closed Session Topics of Discussion

Public Comment Period for Closed Session Items: General public comment on any closed session item that will be heard. Members of the public are welcome to participate as permitted by law. Persons wishing to be heard by the Board shall complete the available form and submit it to the Board Secretary prior to the meeting. The time of presentation is limited to two (2) minutes.

2.1 Personnel

2.1.1 Public Employee Discipline/Dismissal/Release/Complaint/Employment/

2.1.2 Superintendent's Evaluation

3. Adjourn to Closed Session Time: _____

The Board of Trustees will meet in Closed Session to consider matters appropriate for Closed Session in accordance with Government Code Section 3549.1, 54956.7 through 54957.7, and Education Code Section 35146.

RECOMMENDATION/ACTION:

"That the Chualar Board of Trustees Adjourns to Closed Session."

Motion_____ Second_____ Vote_____

4. Reconvene to Open Session Time: _____

RECOMMENDATION/ACTION:

"That the Chualar Board of Trustees Reconvenes to Open Session."

Motion_____ Second_____ Vote_____

5. Report out of Closed Session:

10. AB-1390 Public school governance: board member compensation

1. Monthly Compensation

2. Contribute to the 8th grade Graduation

3. Opt out

RECOMMENDATION/ACTION:

"That the Chualar Board of Trustees approve the board member compensation."

Motion_____ Second_____ Vote_____

11. Consent Agenda

Action Items included on the Consent Agenda are to be approved by one motion unless a Board Member requests separate action on a specified item. There is no discussion of these items prior to the vote unless a member of the Board, staff or public requests in writing prior to the meeting specific items to be discussed. It is understood that the administrator recommends approval on all Consent Items. Each item on the Consent Agenda approved by the Board of Trustees shall be deemed to have been considered in full and adopted as recommended.

11.1 Approval of the Minutes of the Regular Board Meeting of December 10th, 2025.

11.2 Approval of Bill of Registers

RECOMMENDATION/ACTION:

"That the Chualar Board of Trustees approves the Consent Agenda as presented."

Motion_____ Second_____ Vote_____

12. Medi-Cal Administrative Claiming Agreement

RECOMMENDATION/ACTION:

"That the Chualar Board of Trustees approve the Medi-Cal Administrative Claiming Agreement."

Motion_____ Second_____ Vote_____

13. Agreement for the provision of limited professional architectural services - Peatree+Belli Architects

RECOMMENDATION/ACTION:

"That the Chualar Board of Trustees approve the Agreement for the provision of limited professional architectural services - Peatree+Belli Architects."

Motion_____ Second_____ Vote_____

14. 2025-2026 Consolidate Application

RECOMMENDATION/ACTION:

"That the Chualar Board of Trustees approve the 2025-2026 Consolidate Application."

Motion_____ Second_____ Vote_____

15. Athletic Director Job Description-FIRST READING

RECOMMENDATION/ACTION:

"That the Chualar Board of Trustees approve the Athletic Director Job Description."

Motion_____ Second_____ Vote_____

16. Resolution NO. 09/2025-2026 Authorizing the disposal of surplus and obsolete maintenance equipment

RECOMMENDATION/ACTION:

"That the Chualar Board of Trustees approve the Resolution NO. 09/2025-2026 Authorizing the disposal of surplus and obsolete maintenance equipment."

Motion_____ Second_____ Vote_____

17. We are requesting a change to the December board meeting date. The meeting, currently scheduled for December 9, 2026, should be rescheduled to any date between December 11 and December 24, 2026.

RECOMMENDATION/ACTION:

"That the Chualar Board of Trustees approve the change to the December board meeting date to any date between December 11 and December 24, 2026."

Motion_____ Second_____ Vote_____

18. Williams Quarterly Report

INFORMATION:

19. Superintendent's and/or Board Correspondence

-Power School Update
-CACFP Child and Adult Care Food Program
-Fire Alarm System Update
-Measure J Projects Update

20. Advance Planning

20.1 Next Regular Board Meeting, February 18th, 2026
20.2 Agenda Items for the next Board Meeting (Board Members Only)

21. Adjournment Time_____

There being no further business, this meeting is adjourned.

NOTICE OF SCHOOL BOARD VACANCY AND INTENT TO APPOINT A MEMBER TO THE CHUALAR UNION SCHOOL DISTRICT BOARD OF TRUSTEES 24285 Lincoln Street, Chualar, California 93925

NOTICE IS HEREBY GIVEN there is a vacancy on the **Chualar Union School District Board of Trustees Area #1**. At a Regular meeting of the Board of Trustees on December 10th, 2025, the Board of Trustees voted on Resolution #08/2025-2026 to fill this vacancy by provisional appointment. Any qualified candidates interested in filling this vacancy should submit a completed application along with a letter of interest to the office of the Chualar Union School District at 24285 Lincoln St., Chualar, CA, on or before **January 14, 2026, at 3:30 p.m. Contact Martha Contreras at mcontreras@chualarusd.org (831) 679-2504 x 105 for an application and/ or question.** The Board will interview qualified, selected applicants during a regular board meeting on **January 21, 2026, at 7:00 p.m.** The Board of Trustees intends to make its provisional appointment during the meeting and following the interviews. The application deadline is **January 14, 2026, at 3:30 p.m.**

Interested applicants must meet the following minimum qualifications:

- ✓ 18 years of age or older
- ✓ Be a citizen of the state of California
- ✓ Reside within the geographical boundaries of Chualar Union School District
- ✓ Be a registered voter
- ✓ Not otherwise be disqualified from holding civil office

AVISO DE VACANTE EN LA MESA ESCOLAR E INTENCION DE NOMBRAR A UN MIEMBRO PARA LA MESA DIRECTIVA DEL DISTRITO ESCOLAR DE CHUALAR UNION SCHOOL DISTRICT
24285 Lincoln Street, Chualar, California 93925

POR LA PRESENTE SE NOTIFICA que hay una vacante en **la Mesa Directiva del Distrito Escolar de la Union de Chualar de la Area # 1.** En una reunión Regular de la Mesa Directiva el 10 de diciembre de 2025, la Mesa Directiva votó sobre la Resolución #08/2025-2026 para cubrir esta vacantes mediante nombramiento provisional. Cualquier candidato calificado interesado en llenar esta vacante debe enviar una solicitud completa con una carta de interes a la oficina del Distrito Escolar Unido de Chualar en 24285 calle Lincoln, Chualar, CA en o antes del **14 de enero del 2026 a las 3:30 p.m. Comuníquese con Martha Contreras, mcontreras@chualarusd.org (831) 679-2504 x 105 para una solicitud e información o preguntas.** Los solicitantes seleccionados y calificados serán entrevistados por la Mesa Directiva durante una reunión regular de la Mesa Directiva el **21 de enero de 2026 a las 7:00 p.m**. La Mesa Directiva tiene la intencion de hacer el nombramiento provisional durante la reunión y despues de las entrevistas. La fecha límite de solicitud es el **14 de enero de 2026 a las 3:30 p.m.**

Los solicitantes interesados deberán cumplir con los siguientes requisitos mínimos:

- ✓ 18 años de edad o más
- ✓ Ser ciudadano del estado de California.
- ✓ Residir dentro de los límites geográficos del Distrito Escolar de Chualar
- ✓ Ser un votante registrado
- ✓ No estar de otro modo inhabilitado para ejercer cargos civiles.

CHRISTY WHITE
Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

October 14, 2025

Board of Education
Chualar Union School District
Chualar, California

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Chualar Union School District for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 14, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Chualar Union School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by Chualar Union School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The most sensitive estimate(s) affecting the financial statements were:

> Management's estimate of depreciation of capital assets is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the depreciation of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.
>
> Management's estimate of compensated absences is based on an analysis of past leave usage to determine which portion is more likely than not to be used for time off. We evaluated the calculation prepared in determining that it is reasonable in relation to the financial statements taken as a whole.
>
> Management's estimate of the net pension liability and related deferred outflows of resources and deferred inflows of resources are based on actuarial valuations and pension contributions made during the year. We evaluated the key factors, assumptions, and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources in determining that it is reasonable in relation to the financial statements taken as a whole.
>
> Management's estimate of total other postemployment benefits (OPEB) obligation is based on an actuarial valuation. We evaluated the key factors and assumptions used to develop the total OPEB obligation in determining that it is reasonable in relation to the financial statements taken as a whole.

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Significant Audit Matters (continued)

Qualitative Aspects of Accounting Practices (continued)

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements were:

> The disclosure of capital assets in Note 4 to the financial statements is based on historical information which could differ from actual useful lives of each capitalized item.
>
> The disclosure of compensated absences in Note 7 to the financial statements represents management's estimates based on a calculation prepared by management. Actual results could differ depending on the actual leave balances earned and used.
>
> The disclosure of the pension plans, net pension liability and related deferred outflows of resources and deferred inflows of resources in Note 10 to the financial statements represents management's estimates based on actuarial valuations and pension contributions made during the year. Actual results could differ depending on the key factors, and assumptions and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources.
>
> The disclosure of other postemployment benefits and the total OPEB obligation in Note 9 to the financial statements represents management's estimate based on an actuarial valuation. Actual results could differ depending on the key factors and assumptions used for the actuarial valuation.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 14, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Chualar Union School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Chualar Union School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis and the required supplementary information section, which are (is) required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Local Education Agency Organization Structure, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of Chualar Union School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Christy White, Inc.

Christy White, Inc.
San Diego, California

CHUALAR UNION SCHOOL DISTRICT

AUDIT REPORT
JUNE 30, 2025

CHUALAR UNION SCHOOL DISTRICT
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CHRISTY WHITE
Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Independent Auditors' Report

Governing Board
Chualar Union School District
Chualar, 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 Chualar Union School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Chualar Union School 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 Chualar Union School District, as of June 30, 2025, and the respective changes in financial position 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 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Chualar Union School 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.

Emphasis of Matter

Change in Accounting Principle

As described in Note 1 to the financial statements, the Chualar Union School District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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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Responsibilities of Management for the Financial Statements (continued)

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 Chualar Union School 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 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 generally accepted auditing standards 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 of the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards,* 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 Chualar Union School 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 Chualar Union School 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 required supplementary information, such as management's discussion and analysis, budgetary comparison information, schedule of changes in total OPEB liability and related ratios, schedules of proportionate share of net pension liability, and schedules of district contributions for pensions 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 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 Chualar Union School District's basic financial statements. The supplementary information listed in the table of contents, is presented for purposes of additional analysis and is 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. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information 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 annual report. The other information comprises the Local Education Agency Organization Structure 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 October 14, 2025 on our consideration of the Chualar Union School 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 solely 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 the effectiveness of the Chualar Union School District's 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 Chualar Union School District's internal control over financial reporting and compliance.

Christy White, Inc.

San Diego, California
October 14, 2025

CHUALAR UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

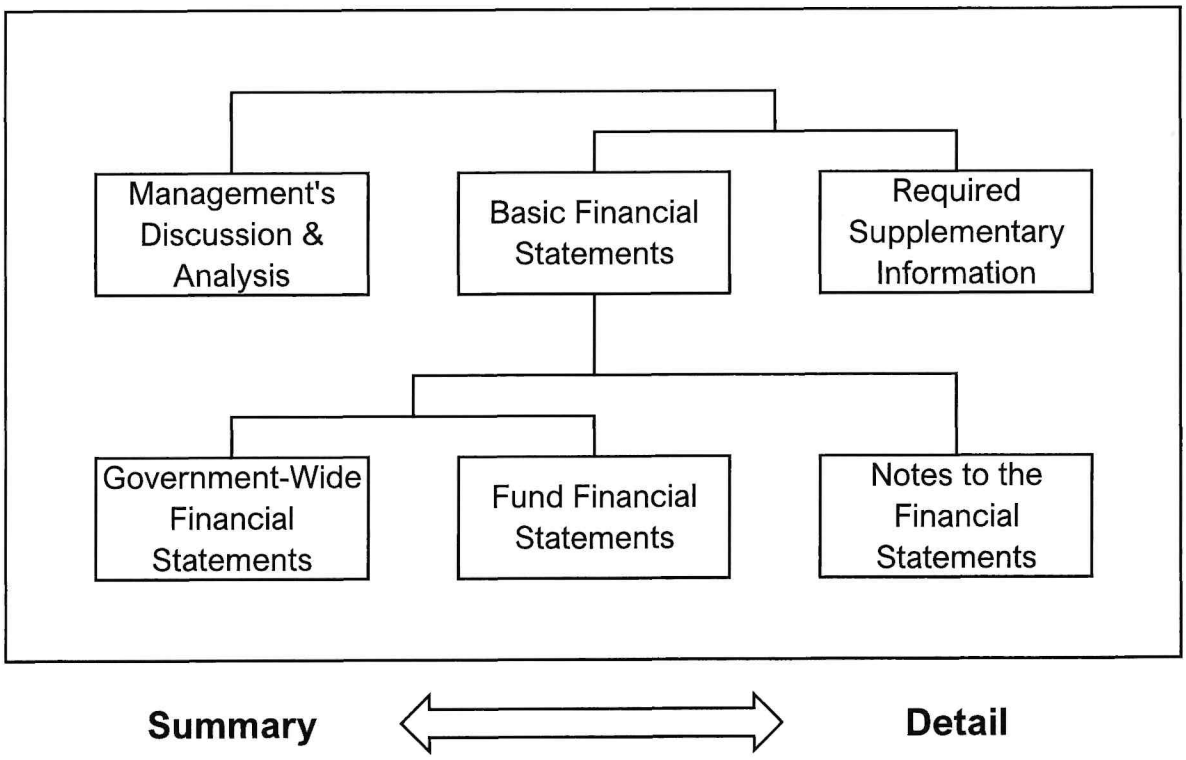
Our discussion and analysis of Chualar Union School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2025. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's net position was $588,846 at June 30, 2025. This was a decrease of $433,581 after restatement.
- Overall revenues were $6,038,852 which was less than expenses of $6,472,433.

OVERVIEW OF FINANCIAL STATEMENTS

Components of the Financial Section



OVERVIEW OF FINANCIAL STATEMENTS (continued)

Components of the Financial Section (continued)

This annual report consists of three parts – Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

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

- **Fund financial statements** focus on reporting the individual parts of District operations in more detail. The fund financial statements comprise the remaining statements.

    - **Governmental Funds** provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required and other supplementary information that further explain and support the financial statements.

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities, regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how it has changed. Net position is one way to measure the District's financial health. Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the District include governmental activities. All of the District's basic services are included here, such as regular education, food service, maintenance and general administration. Local control formula funding and federal and state grants finance most of these activities.

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's net position was $588,846 at June 30, 2025, as reflected in the table below. Of this amount, $(1,390,025) was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Governing Board's ability to use that net position for day-to-day operations.

	Governmental Activities		
	2025	2024	Net Change
ASSETS			
Current and other assets	$ 7,456,190	$ 5,093,210	$ 2,362,980
Capital assets	2,978,215	2,811,355	166,860
Total Assets	10,434,405	7,904,565	2,529,840
DEFERRED OUTFLOWS OF RESOURCES	1,614,795	1,746,021	(131,226)
LIABILITIES			
Current liabilities	823,719	688,326	135,393
Long-term liabilities	9,978,066	7,511,224	2,466,842
Total Liabilities	10,801,785	8,199,550	2,602,235
DEFERRED INFLOWS OF RESOURCES	658,569	406,750	251,819
NET POSITION			
Net investment in capital assets	(75,917)	(362,620)	286,703
Restricted	2,054,788	2,310,902	(256,114)
Unrestricted	(1,390,025)	(903,996)	(486,029)
Total Net Position	$ 588,846	$ 1,044,286	$ (455,440)

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position

The results of this year's operations for the District as a whole are reported in the Statement of Activities. The table below takes the information from the Statement and rearranges it slightly, so you can see our total revenues and expenses for the year.

	Governmental Activities		
	2025	2024	Net Change
REVENUES			
Program revenues			
Charges for services	$ 1,650	$ 1,888	$ (238)
Operating grants and contributions	1,611,211	2,405,090	(793,879)
General revenues			
Property taxes	648,887	651,246	(2,359)
Unrestricted federal and state aid	3,563,334	3,775,995	(212,661)
Other	213,770	205,277	8,493
Total Revenues	6,038,852	7,039,496	(1,000,644)
EXPENSES			
Instruction	2,670,785	2,697,125	(26,340)
Instruction-related services	891,105	828,883	62,222
Pupil services	839,051	891,280	(52,229)
General administration	651,047	767,701	(116,654)
Plant services	485,459	477,290	8,169
Ancillary	11,938	10,513	1,425
Debt service	275,570	112,557	163,013
Other outgo	409,797	303,405	106,392
Depreciation	237,681	234,801	2,880
Total Expenses	6,472,433	6,323,555	148,878
Change in net position	(433,581)	715,941	(1,149,522)
Net Position - Beginning, as Restated*	1,022,427	328,345	694,082
Net Position - Ending	$ 588,846	$ 1,044,286	$ (455,440)

**Beginning net position was restated for the 2025 year only.*

The cost of all our governmental activities this year was $6,472,433 (refer to the table above). The amount that our taxpayers ultimately financed for these activities through taxes was only $3,563,334 because the remaining portion of the cost was paid by other governments and organizations who subsidized certain programs with grants and contributions.

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position (continued)

In the table below, we have presented the net cost of each of the District's functions. Net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

	Net Cost of Services	
	2025	2024
Instruction	$ 1,861,571	$ 1,282,308
Instruction-related services	886,015	788,923
Pupil services	363,520	239,650
General administration	568,974	656,574
Plant services	441,045	453,471
Ancillary	11,938	7,078
Debt service	275,570	112,557
Transfers to other agencies	213,258	141,215
Depreciation	237,681	234,801
Total	$ 4,859,572	$ 3,916,577

FINANCIAL ANALYSIS OF THE DISTRICT'S MAJOR FUNDS

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a combined fund balance of $6,826,257. The District's General Fund had $365,527 less in operating revenues than expenditures. The District's Building Fund had $295,296 less in operating revenues than expenditures, combined with $2,899,747 in net financing sources related to the 2024 Election, Series A bond issuance, which led to a net increase in fund balance of $2,604,451 for the year ended June 30, 2025.

CURRENT YEAR BUDGET 2024-2025

During the fiscal year, budget revisions and appropriation transfers are presented to the Board for their approval on a periodic basis to reflect changes to both revenues and expenditures that become known during the year. In addition, the Board of Education approves financial projections included with the Adopted Budget, First Interim, and Second Interim financial reports. The Unaudited Actuals reflect the District's financial projections and current budget based on State and local financial information.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

By the end of 2024-2025 the District had invested $2,978,215 in capital assets, net of accumulated depreciation.

	Governmental Activities		
	2025	2024	Net Change
CAPITAL ASSETS			
Land	$ 27,693	$ 27,693	$ -
Construction in progress	238,640	2,400	236,240
Land improvements	1,080,668	1,054,471	26,197
Buildings & improvements	7,148,739	7,045,179	103,560
Furniture & equipment	792,680	754,136	38,544
Less: accumulated depreciation	(6,310,205)	(6,072,524)	(237,681)
Total	$ 2,978,215	$ 2,811,355	$ 166,860

Long-Term Liabilities

At year-end, the District had $10,006,087 in long-term liabilities. This was an increase of 32.78% from last year's restated balance, as shown in the table below. More detailed information about the District's long-term liabilities is presented in footnotes to the financial statements.

	Governmental Activities		
	2025	2024	Net Change
LONG-TERM LIABILITIES			
Total general obligation bonds	$ 5,658,583	$ 2,669,598	$ 2,988,985
Compensated absences*	55,683	24,456	31,227
Total OPEB liability	638,440	663,949	(25,509)
Net pension liability	3,342,790	3,840,277	(497,487)
CEC energy loan	476,356	504,377	(28,021)
Less: current portion of long-term liabilities	(193,786)	(166,977)	(26,809)
Total	$ 9,978,066	$ 7,535,680	$ 2,442,386

*Compensated absences for 2024 was restated in order to record the District's compensated absences in accordance with GASB Statement No. 101 which supersedes GASB Statement No. 16 for the year ended June 30, 2025.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Several economic and fiscal factors could influence the District's financial condition in the coming year, including continued enrollment declines, uncertain Federal and State revenues, high pension obligations, and a cooling California economy.

Long-Term Declining Enrollment
California's K–12 system continues to experience enrollment decline. Statewide enrollment fell another 0.5% in 2024–25 to about 5.8 million students, roughly 420,000 fewer than a decade ago. The Department of Finance projects an additional 586,000-student decline by 2033–34. Lower birth rates, high housing costs, and out-migration are key drivers, along with growing competition from charter and private schools. Because many costs—such as staffing and facilities—cannot easily adjust, revenue loss from declining Average Daily Attendance (ADA) creates structural fiscal challenges that require multi-year planning.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET (continued)

Revenue Uncertainties

- **Status of Proposition 98:** The 2025–26 State Budget sets the Proposition 98 guarantee at $114.6 billion, slightly below earlier projections. To maintain K–12 funding commitments amid weaker tax receipts, the State relied on reserve drawdowns, internal borrowing, and limited deferrals. The outlook remains fragile since Proposition 98 revenues are highly sensitive to income-tax and capital-gains fluctuations. A market slowdown could trigger future adjustments. The Legislative Analyst's Office urges districts to budget cautiously and preserve flexibility given ongoing volatility.
- **Federal Funding Uncertainties:** Federal funding for K–12 education remains uncertain heading into 2025–26. Several large federal programs—including Title I, Title II, IDEA, and after-school and enrichment grants—face potential reductions or delays under current federal budget proposals and continuing appropriations negotiations. The U.S. Department of Education has also paused or delayed disbursement of certain previously approved formula and competitive grants, creating short-term cash-flow and planning challenges for districts. Analyses by nonpartisan agencies such as the Congressional Budget Office and the Learning Policy Institute note that up to $5–6 billion in K-12 formula funds nationwide remain at risk of reduction or deferral if congressional appropriations are not finalized. While districts are expected to continue receiving baseline allocations during temporary funding resolutions, long-term federal support levels for education could decline modestly in real terms, requiring districts to plan for possible funding interruptions or reductions in future years.

Pension Liabilities and Employer Rates

The District participates in CalSTRS and CalPERS, both of which remain underfunded and continue to exert upward pressure on budgets. For 2025–26, the CalSTRS employer rate is 19.10%, and the CalPERS Schools Pool rate is 26.81%. These elevated rates—well above pre-2014 levels—will likely persist through the decade as both systems address unfunded liabilities. Districts must continue to account for escalating pension costs in long-range projections.

Economic and Market Conditions

California's economy has cooled following its post-pandemic rebound. High interest rates, weaker venture investment, and commercial-real-estate softness have slowed growth, especially in tech-dependent regions. The UCLA Anderson Forecast (Fall 2025) expects subdued growth into 2026, with unemployment near 5%. Inflation has eased, but interest-rate uncertainty continues to constrain housing and business investment.

Because the State's tax base depends heavily on capital-gains income, stock-market volatility remains a major risk to General Fund and Proposition 98 revenues. Fiscal advisors therefore recommend that districts maintain prudent reserves and avoid long-term commitments based on one-time revenue gains.

Summary

Declining enrollment, volatile revenues, persistent pension costs, and broader economic uncertainty all contribute to a challenging fiscal environment for California school districts. The District's 2025–26 budget reflects these conditions through conservative revenue assumptions, strong reserves, and continued monitoring of State fiscal trends.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and 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 about this report or need any additional financial information, contact the Business Manager, at Chualar Union School District, P.O. Box 188, Chualar, California, 93925.

CHUALAR UNION SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2025

	Governmental Activities
ASSETS	
Cash and investments	$ 7,101,663
Accounts receivable	309,217
Inventory	6,126
Prepaid expenses	39,184
Capital assets, not depreciated	266,333
Capital assets, net of accumulated depreciation	2,711,882
Total Assets	10,434,405
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	1,419,241
Deferred outflows related to OPEB	195,554
Total Deferred Outflows of Resources	1,614,795
LIABILITIES	
Accrued liabilities	604,777
Unearned revenue	25,156
Long-term liabilities, current portion	193,786
Long-term liabilities, non-current portion	9,978,066
Total Liabilities	10,801,785
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	402,279
Deferred inflows related to OPEB	256,290
Total Deferred Inflows of Resources	658,569
NET POSITION	
Net investment in capital assets	(75,917)
Restricted:	
Capital projects	7,550
Debt service	270,268
Educational programs	1,716,208
Food service	60,762
Unrestricted	(1,390,025)
Total Net Position	$ 588,846

The accompanying notes are an integral part of these financial statements.

CHUALAR UNION SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Function/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Governmental Activities
GOVERNMENTAL ACTIVITIES				
Instruction	$ 2,670,785	$ -	$ 809,214	$ (1,861,571)
Instruction-related services				
Instructional supervision and administration	73,148	-	5,090	(68,058)
Instructional library, media, and technology	123,411	-	-	(123,411)
School site administration	694,546	-	-	(694,546)
Pupil services				
Home-to-school transportation	110,338	-	2,101	(108,237)
Food services	291,202	1,449	246,019	(43,734)
All other pupil services	437,511	-	225,962	(211,549)
General administration				
Centralized data processing	12,832	-	-	(12,832)
All other general administration	638,215	76	81,997	(556,142)
Plant services	485,459	125	44,289	(441,045)
Ancillary services	11,938	-	-	(11,938)
Interest on long-term debt	275,570	-	-	(275,570)
Other outgo	409,797	-	196,539	(213,258)
Depreciation (unallocated)	237,681	-	-	(237,681)
Total Governmental Activities	$ 6,472,433	$ 1,650	$ 1,611,211	(4,859,572)
General revenues				
Taxes and subventions				
Property taxes, levied for general purposes				399,265
Property taxes, levied for debt service				249,622
Federal and state aid not restricted for specific purposes				3,563,334
Interest and investment earnings				183,203
Miscellaneous				30,567
Subtotal, General Revenue				4,425,991
CHANGE IN NET POSITION				(433,581)
Net Position - Beginning, as Restated				1,022,427
Net Position - Ending				$ 588,846

The accompanying notes are an integral part of these financial statements.

CHUALAR UNION SCHOOL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2025

	General Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS				
Cash and investments	$ 4,155,573	$ 2,642,593	$ 303,497	$ 7,101,663
Accounts receivable	259,305	7,800	42,112	309,217
Stores inventory	-	-	6,126	6,126
Prepaid expenditures	33,834	5,075	275	39,184
Total Assets	$ 4,448,712	$ 2,655,468	$ 352,010	$ 7,456,190
LIABILITIES				
Accrued liabilities	$ 546,731	$ 51,017	$ 7,029	$ 604,777
Unearned revenue	25,156	-	-	25,156
Total Liabilities	571,887	51,017	7,029	629,933
FUND BALANCES				
Nonspendable	33,834	5,075	6,401	45,310
Restricted	1,716,208	2,599,376	338,580	4,654,164
Assigned	1,719,969	-	-	1,719,969
Unassigned	406,814	-	-	406,814
Total Fund Balances	3,876,825	2,604,451	344,981	6,826,257
Total Liabilities and Fund Balances	$ 4,448,712	$ 2,655,468	$ 352,010	$ 7,456,190

The accompanying notes are an integral part of these financial statements.

CHUALAR UNION SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2025

Total Fund Balance - Governmental Funds			$ 6,826,257
Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:			
Capital assets:			
In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:			
Capital assets	$	9,288,420	
Accumulated depreciation		(6,310,205)	2,978,215
Long-term liabilities:			
In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:			
Total general obligation bonds	$	5,658,583	
Compensated absences*		55,683	
Total OPEB liability		638,440	
CEC entergy loan		476,356	
Net pension liability		3,342,790	(10,171,852)
Deferred outflows and inflows of resources relating to pensions:			
In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.			
Deferred outflows of resources related to pensions	$	1,419,241	
Deferred inflows of resources related to pensions		(402,279)	1,016,962
Deferred outflows and inflows of resources relating to OPEB:			
In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported.			
Deferred outflows of resources related to OPEB	$	195,554	
Deferred inflows of resources related to OPEB		(256,290)	(60,736)
Total Net Position - Governmental Activities			$ 588,846

The accompanying notes are an integral part of these financial statements.

CHUALAR UNION SCHOOL DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2025

	General Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES				
LCFF sources	$ 3,857,492	$ -	$ -	$ 3,857,492
Federal sources	225,980	-	208,012	433,992
Other state sources	1,006,741	-	52,946	1,059,687
Other local sources	601,292	8,073	256,826	866,191
Total Revenues	5,691,505	8,073	517,784	6,217,362
EXPENDITURES				
Current				
Instruction	2,921,910	-	-	2,921,910
Instruction-related services				
Instructional supervision and administration	73,067	-	-	73,067
Instructional library, media, and technology	124,519	-	-	124,519
School site administration	738,877	-	-	738,877
Pupil services				
Home-to-school transportation	110,584	-	-	110,584
Food services	77,448	-	281,410	358,858
All other pupil services	434,129	-	-	434,129
General administration				
Centralized data processing	12,832	-	-	12,832
All other general administration	631,356	-	14,078	645,434
Plant services	438,431	-	23,089	461,520
Facilities acquisition and construction	44,123	303,369	-	347,492
Ancillary services	11,938	-	-	11,938
Transfers to other agencies	409,797	-	-	409,797
Debt service				
Principal	28,021	-	135,000	163,021
Interest and other	-	-	279,526	279,526
Total Expenditures	6,057,032	303,369	733,103	7,093,504
Excess (Deficiency) of Revenues Over Expenditures	(365,527)	(295,296)	(215,319)	(876,142)
Other Financing Sources (Uses)				
Other sources	-	2,899,747	228,194	3,127,941
Net Financing Sources (Uses)	-	2,899,747	228,194	3,127,941
NET CHANGE IN FUND BALANCE	(365,527)	2,604,451	12,875	2,251,799
Fund Balance - Beginning, as Restated	4,242,352	-	332,106	4,574,458
Fund Balance - Ending	$ 3,876,825	$ 2,604,451	$ 344,981	$ 6,826,257

The accompanying notes are an integral part of these financial statements.

CHUALAR UNION SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Net Change in Fund Balances - Governmental Funds			$ 2,251,799
Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:			
Capital outlay:			
In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:			
Expenditures for capital outlay:	$ 404,541		
Depreciation expense:	(237,681)		166,860
Debt service:			
In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:			163,021
Debt proceeds:			
In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:			(3,127,941)
Compensated absences:			
In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was:			(31,227)
Postemployment benefits other than pensions (OPEB):			
In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was:			512
Pensions:			
In governmental funds, pension costs are recognized when employer contributions are made. In the government-wide statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and employer contributions was:			139,439
Amortization of debt issuance premium or discount:			
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 an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized over the life of the debt. Amortization of premium or discount for the period is:			3,956
Change in Net Position of Governmental Activities			$ (433,581)

The accompanying notes are an integral part of these financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Chualar Union Elementary 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).

The District operates under a locally elected Board form of government and provides educational services to grades K-8 as mandated by the state. A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments and agencies that are not legally separate from the District. For the District, this includes general operations, food service, and student-related activities.

B. Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. The District has no such component units.

C. Basis of Presentation

Government-Wide Statements. The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenue for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting of operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Fund Financial Statements. The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service and child development programs, construction and maintenance of school facilities, and repayment of long-term debt.

Major Governmental Funds

General Fund: The General Fund is the main operating fund of the District. It is used to account for all activities except those that are required to be accounted for in another fund. In keeping with the minimum number of funds principle, all of the District's activities are reported in the General Fund unless there is a compelling reason to account for an activity in another fund. A District may have only one General Fund.

Building Fund: This fund exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund are proceeds from the sale or lease-with-option-to-purchase of real property (Education Code Section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (Education Code Section 41003).

Non-Major Governmental Funds

Special Revenue Funds: Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The District maintains the following special revenue fund:

Cafeteria Fund: This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code Sections* 38090–38093). The Cafeteria Fund shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code Sections* 38091 and 38100).

Capital Project Funds: Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities.

Capital Facilities Fund: This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code Sections* 17620–17626). The authority for these levies may be county/city ordinances (*Government Code Sections* 65970–65981) or private agreements between the District and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code Section* 66006).

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Non-Major Governmental Funds (continued)

Debt Service Funds: Debt service funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt.

Bond Interest and Redemption Fund: This fund is used for the repayment of bonds issued for the District (*Education Code Sections* 15125–15262). The board of supervisors of the county issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the Building Fund of the District. Any premiums or accrued interest received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund of the District. The county auditor maintains control over the District's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller.

D. Basis of Accounting – Measurement Focus

Government-Wide Financial Statements
The government-wide financial statements are reported using the economic resources measurement focus. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Net Position equals assets and deferred outflows of resources minus 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. The net position should be reported as restricted when constraints placed on its use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities results from special revenue funds and the restrictions on their use.

Governmental Funds
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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting – Measurement Focus (continued)

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. Generally, "available" means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California school districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for school districts 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 accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from the 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.

Unearned Revenue
Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position

Cash and Cash Equivalents
The District's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

Investments
Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county and State investment pools are determined by the program sponsor.

Inventories
Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time the individual inventory items are requisitioned. Inventories are valued at historical cost and consist of expendable supplies held for consumption.

Capital Assets
The accounting and reporting treatment applied to the capital assets associated with a fund is determined by its measurement focus. Capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their acquisition value as of the date received. The District maintains a capitalization threshold of $5,000. The District does not own any infrastructure as defined in GASB Statement No. 34. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. All reported capital assets, except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets.

Depreciation is computed using the straight-line method over the following estimated useful lives:

Asset Class	Estimated Useful Life
Buildings	20 to 50 Years
Improvements/Infrastructure	5 to 50 Years
Equipment	2 to 15 Years

Interfund Balances
On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "Due from other funds/Due to other funds." These amounts are eliminated in the governmental activities columns of the statement of net position.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Compensated Absences
In accordance with GASB Statement No. 101, *Compensated* Absences, accumulated unpaid employee vacation and sick leave benefits are accrued as a liability in the government-wide financial statements as the benefits are earned, provided they accumulate and are more likely than not to be used or paid. The measurement of this liability includes estimated salary amounts and the employer's share of related taxes and benefits, as applicable, that are directly related to these compensated absences.

For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are recorded in the fund from which the employees who have accumulated leave are paid. For accumulated sick leave benefits, a liability is recognized for the portion that employees have earned and that are more likely than not to be used or paid. The District's policy for sick leave recognition aligns with this criterion, accruing the liability based on historical usage patterns and other relevant factors.

Accrued Liabilities and Long-Term Obligations
All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

Postemployment Benefits Other Than Pensions (OPEB)
For purposes of measuring the total OPEB liability, deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB, and OPEB expense have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Measurement Period	July 1, 2023 – June 30, 2024

Gains and losses related to changes in total OPEB liability are recognized in OPEB expense systematically over time. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The amortization period differs depending on the source of gain or loss. The difference between projected and actual earnings is amortized on a straight-line basis over five years. All other amounts are amortized on a straight-line basis over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) at the beginning of the measurement period.

Premiums and Discounts
In the government-wide fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Deferred Outflows/Deferred Inflows of Resources
In addition to assets, the District will sometimes report 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 and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the District will sometimes report 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 and so will not be recognized as an inflow of resources (revenue) until that time.

Pensions
For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans (the Plans) of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. 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.

Fund Balance
Fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance classification reflects amounts that are not in spendable form. Examples include inventory, lease receivables (net of related deferred inflows), prepaid items, the long-term portion of loans receivable, and nonfinancial assets held for resale. This classification also reflects amounts that are in spendable form but that are legally or contractually required to remain intact, such as the principal of a permanent endowment.

Restricted - The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

Committed - The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Governing Board. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. In contrast to restricted fund balance, committed fund balance may be redirected by the government to other purposes as long as the original constraints are removed or modified in the same manner in which they were imposed, that is, by the same formal action of the Governing Board.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Fund Balance (continued)

Assigned - The assigned fund balance classification reflects amounts that the government *intends* to be used for specific purposes. Assignments may be established either by the Governing Board or by a designee of the governing body and are subject to neither the restricted nor committed levels of constraint. In contrast to the constraints giving rise to committed fund balance, constraints giving rise to assigned fund balance are not required to be imposed, modified, or removed by formal action of the Governing Board. The action does not require the same level of formality and may be delegated to another body or official. Additionally, the assignment need not be made before the end of the reporting period, but rather may be made any time prior to the issuance of the financial statements.

Unassigned - In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

F. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental activities columns of the statement of activities.

G. Estimates

The preparation of the 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 amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

H. Budgetary Data

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Budgetary Data (continued)

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For purposes of the budget, on-behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

I. Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County Auditor-Controller bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

J. New Accounting Pronouncements

GASB Statement No. 101 – In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This statement is effective for periods beginning after December 15, 2023. The District has implemented this Statement as of June 30, 2025.

GASB Statement No. 102 – In December 2023, GASB issued 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. This statement is effective for periods beginning after June 15, 2024. The District has implemented this Statement as of June 30, 2025.

GASB Statement No. 103 – In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of 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 also addresses certain application issues. The statement is effective for periods beginning after June 15, 2025. The District has not yet determined the impact on the financial statements.

GASB Statement No. 104 – In September 2024, GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. The statement is effective for periods beginning after June 15, 2025. The District has not yet determined the impact on the financial statements.

NOTE 2 – CASH AND INVESTMENTS

A. Summary of Cash and Investments

	Governmental Activities
Investment in county treasury	$ 7,126,605
Fair value adjustment	(31,987)
Cash on hand and in banks	7,045
Total	$ 7,101,663

B. 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; collateralized mortgage obligations; and the County Investment Pool.

Investment in County Treasury – The District maintains substantially all of its cash in the County Treasury in accordance with *Education Code Section* 41001. The Monterey County Treasurer's pooled investments are managed by the County Treasurer who reports on a monthly basis to the board of supervisors. In addition, the function of the County Treasury Oversight Committee is to review and monitor the County's investment policy. The committee membership includes the Treasurer and Tax Collector, the Auditor-Controller, Chief Administrative Officer, Superintendent of Schools Representative, and a public member. The fair value of the District's investment in the pool is 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.

NOTE 2 – CASH AND INVESTMENTS (continued)

C. General Authorizations

Except for investments by trustees of debt proceeds, the authority to invest District funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies the investment types permitted by California Government Code.

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U. S. Treasury Obligations	5 years	None	None
U. S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

D. 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 changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains a pooled investment with the County Treasury with a fair value of approximately $7,094,618. The average weighted maturity for this pool is 484 days.

E. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated.

NOTE 2 – CASH AND INVESTMENTS (continued)

F. Custodial Credit Risk – Deposits

This 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. 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. As of June 30, 2025, the District's bank balance was not exposed to custodial credit risk.

G. Fair Value

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Monterey 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.

The District's fair value measurements at June 30, 2025 were as follows:

	Uncategorized
Investment in county treasury	$ 7,094,618
Total	$ 7,094,618

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2025 consisted of the following:

	General Fund	Building Fund	Non-Major Governmental Funds	Governmental Activities
Federal Government				
Categorical aid	$ 115,828	$ -	$ 39,246	$ 155,074
State Government				
Categorical aid	59,589	-	2,386	61,975
Lottery	1,500	-	-	1,500
Local Government				
Other local sources	82,388	7,800	480	90,668
Total	$ 259,305	$ 7,800	$ 42,112	$ 309,217

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025 was as follows:

	Balance July 01, 2024	Additions	Deletions	Balance June 30, 2025
Governmental Activities				
Capital assets not being depreciated				
Land	$ 27,693	$ -	$ -	$ 27,693
Construction in progress	2,400	236,240	-	238,640
Total capital assets not being depreciated	30,093	236,240	-	266,333
Capital assets being depreciated				
Land improvements	1,054,471	26,197	-	1,080,668
Buildings & improvements	7,045,179	103,560	-	7,148,739
Furniture & equipment	754,136	38,544	-	792,680
Total capital assets being depreciated	8,853,786	168,301	-	9,022,087
Less: Accumulated depreciation				
Land improvements	1,015,967	6,110	-	1,022,077
Buildings & improvements	4,614,561	171,891	-	4,786,452
Furniture & equipment	441,996	59,680	-	501,676
Total accumulated depreciation	6,072,524	237,681	-	6,310,205
Total capital assets being depreciated, net	2,781,262	(69,380)	-	2,711,882
Governmental Activities Capital Assets, net	$ 2,811,355	$ 166,860	$ -	$ 2,978,215

NOTE 5 – ACCRUED LIABILITIES

Accrued liabilities at June 30, 2025 consisted of the following:

	General Fund	Building Fund	Non-Major Governmental Funds	Governmental Activities
Payroll	$ 253,748	$ -	$ 325	$ 254,073
Construction	-	51,017	-	51,017
Vendors payable	160,111	-	6,704	166,815
Due to grantor government	132,872	-	-	132,872
Total	$ 546,731	$ 51,017	$ 7,029	$ 604,777

NOTE 6 – UNEARNED REVENUE

Unearned revenue at June 30, 2025 consisted of the following:

	General Fund
State categorical sources	$ 25,156
Total	$ 25,156

NOTE 7 – LONG-TERM LIABILITIES

A schedule of changes in long-term liabilities for the year ended June 30, 2025 consisted of the following:

	Restated Balance July 01, 2024	Additions	Deductions	Balance June 30, 2025	Balance Due In One Year
Governmental Activities					
General obligation bonds	$ 2,665,000	$ 2,900,000	$ 135,000	$ 5,430,000	$ 145,000
Unamortized premium	24,975	227,941	5,167	247,749	5,167
Unamortized discount	(20,377)	-	(1,211)	(19,166)	(1,211)
Total general obligation bonds	2,669,598	3,127,941	138,956	5,658,583	148,956
Compensated absences*	24,456	31,227	-	55,683	16,809
Total OPEB liability	663,949	-	25,509	638,440	-
Net pension liability	3,840,277	-	497,487	3,342,790	-
CEC energy loan	504,377	-	28,021	476,356	28,021
Total	$ 7,702,657	$ 3,159,168	$ 689,973	$ 10,171,852	$ 193,786

*The change in the compensated absences liability is presented as a net change.

- Payments for general obligation bonds are made in the Bond Interest and Redemption Fund.
- Payments on the CEC energy loan are made in the General Fund.

A. Compensated Absences

Beginning total unpaid employee compensated absences was $24,456 and increased by a net amount of $31,227 during the year ended June 30, 2025. The ending compensated absences at June 30, 2025 amounted to $55,683. This amount is included as part of long-term liabilities in the government-wide financial statements.

NOTE 7 – LONG-TERM LIABILITIES (continued)

B. General Obligation Bonds

The outstanding general obligation bonded debt is as follows:

Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 01, 2024	Additions	Deductions	Bonds Outstanding June 30, 2025
2001 Series A	12/14/2001	2027	6.00%	$ 920,000	$ 335,000	$ -	$ 100,000	$ 235,000
2017 Refunding, Series A	2/16/2017	2029	3.00% - 5.00%	605,000	440,000	-	35,000	405,000
2017 Refunding, Series B	2/16/2017	2041	3.13% - 4.00%	1,895,000	1,890,000	-	-	1,890,000
2024 Election, Series A	2/25/2025	2055	4.00% - 8.00%	2,900,000	-	2,900,000	-	2,900,000
					$ 2,665,000	$ 2,900,000	$ 135,000	$ 5,430,000

The annual requirements to amortize all general obligation bonds outstanding at June 30, 2025 were as follows:

Year Ended June 30,	Principal	Interest	Total
2026	$ 145,000	$ 161,969	$ 306,969
2027	245,000	243,237	488,237
2028	280,000	226,712	506,712
2029	255,000	209,863	464,863
2030	90,000	196,713	286,713
2031 - 2035	730,000	920,662	1,650,662
2036 - 2040	1,315,000	720,300	2,035,300
2041 - 2045	515,000	492,350	1,007,350
2046 - 2050	735,000	350,500	1,085,500
2051 - 2055	1,120,000	142,700	1,262,700
Total	$ 5,430,000	$ 3,665,006	$ 9,095,006

C. California Energy Commission (CEC) Energy Loan

During the year ended June 30, 2022, the District was granted an Energy Loan in the amount of $560,419 by the State of California, Energy Resources Conservation and Development Commission for the purpose of energy efficiency measures consisting of a solar project to be installed at the District's school site. The Energy Loan began being funded in August 2021, and will ultimately mature in June 2042. The loan bears no interest. The annual payments required to amortize the CEC Energy Loan outstanding as of June 30, 2025, are as follows:

Year Ended June 30,	Payment
2026	$ 28,021
2027	28,021
2028	28,021
2029	28,021
2030	28,021
2031 - 2035	140,105
2036 - 2040	140,105
2041 - 2042	56,041
Total	$ 476,356

NOTE 7 – LONG-TERM LIABILITIES (continued)

D. Other Postemployment Benefits

The District's beginning total OPEB liability was $663,949 and decreased by $25,509 during the year ended June 30, 2025. The ending total OPEB liability at June 30, 2025 was $638,440. See Note 9 for additional information regarding the total OPEB liability.

E. Net Pension Liability

The District's beginning net pension liability was $3,840,277 and decreased by $497,487 during the year ended June 30, 2025. The ending net pension liability at June 30, 2025 was $3,342,790. See Note 10 for additional information regarding the net pension liability.

NOTE 8 – FUND BALANCES

Fund balances were composed of the following elements at June 30, 2025:

	General Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable				
Stores inventory	$ -	$ -	$ 6,126	$ 6,126
Prepaid expenditures	33,834	5,075	275	39,184
Total non-spendable	33,834	5,075	6,401	45,310
Restricted				
Educational programs	1,716,208	-	-	1,716,208
Food service	-	-	60,762	60,762
Capital projects	-	2,599,376	7,550	2,606,926
Debt service	-	-	270,268	270,268
Total restricted	1,716,208	2,599,376	338,580	4,654,164
Assigned				
Employee retention	335,798	-	-	335,798
Facility maintenance	287,000	-	-	287,000
Instructional materials	256,153	-	-	256,153
Other assignments	435,453	-	-	435,453
Special reserve	405,565	-	-	405,565
Total assigned	1,719,969	-	-	1,719,969
Unassigned	406,814	-	-	406,814
Total	$ 3,876,825	$ 2,604,451	$ 344,981	$ 6,826,257

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts, equal to no less than six percent of General Fund expenditures and other financing uses.

NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

A. Plan Description

The Chualar Union School District's defined benefit OPEB plan, Chualar Union School District Retiree Benefit Plan (the Plan) is described below. The Plan is a single-employer defined benefit plan administered by the District. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

B. Benefits Provided

The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan. The District's governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

C. Contributions

The benefit payment requirements of the Plan members and the District are established and may be amended by the district, the Chualar Teachers Association (CTA), the local California Service Employees Association (CSEA), and unrepresented groups. The benefit payment is based on projected pay-as-you-go financing requirements as determined annually through the agreements with the District, CTA, CSEA, and the unrepresented groups. For the measurement period, the District contributed $88,708 to the Plan, all of which were used for current premiums. There is no actuarially determined contributions, nor any contribution requirement established by statute or contract.

D. Plan Membership

Membership of the Plan consisted of the following:

	Number of participants
Inactive employees receiving benefits	5
Inactive employees entitled to but not receiving benefits*	-
Participating active employees	26
Total number of participants**	31

*Information not provided
**As of the June 30, 2023 valuation date

E. Total OPEB Liability

The Chualar Union School District's total OPEB liability of $638,440 was measured as of June 30, 2023 and was determined by an actuarial valuation as of June 30, 2023.

NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

F. Actuarial Assumptions and Other Inputs

The total OPEB liability as of June 30, 2025 was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions and other inputs, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2024:

Economic assumptions:

Inflation	2.50%
Salary increases	2.75%
Discount rate	3.93%
Healthcare cost trend rate	4.00%

Non-economic assumptions:

Mortality:	
Certificated	2020 CalSTRS Mortality Table
Classified	2021 CalPERS Active Mortality for Miscellaneous Employees Table
Retirement rates:	
Certificated	2020 CalSTRS Retirement Rates Table
Classified	2021 CalPERS Retirement Rates for School Employees Table

The actuarial assumptions used in the June 30, 2023 valuation were based on a review of plan experience during the period July 1, 2021 to June 30, 2023.

The discount rate was based on the Bond Buyer 20 Bond Index. The actuary assumed contributions would be sufficient to fully fund the obligation over a period not to exceed 23 years.

G. Changes in Total OPEB Liability

	June 30, 2025
Total OPEB Liability	
Service cost	$ 54,720
Interest on total OPEB liability	23,610
Difference between expected and actual experience	(220)
Changes of assumptions	(14,911)
Benefits payments	(88,708)
Net change in total OPEB liability	(25,509)
Total OPEB liability - beginning	663,949
Total OPEB liability - ending	$ 638,440

H. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Chualar Union School District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease (2.93%)	Valuation Discount Rate (3.93%)	1% Increase (4.93%)
Total OPEB liability	$ 689,765	$ 638,440	$ 593,483

NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

I. Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the Chualar Union School District, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	1% Decrease (3.00%)	Healthcare Cost Trend Rate (4.00%)	1% Increase (5.00%)
Total OPEB liability	$ 561,145	$ 638,440	$ 730,854

J. OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the Chualar Union School District recognized OPEB expense of $64,580. At June 30, 2025, the Chualar Union School District reported deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 42,410	$ 156,599
Changes in assumptions	87,974	99,691
District contributions subsequent to the measurement date	65,170	-
Total	$ 195,554	$ 256,290

The $65,170 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources
2026	$ 13,714	$ 27,464
2027	13,714	27,464
2028	13,714	27,464
2029	13,714	27,464
2030	13,714	27,464
Thereafter	61,814	118,970
Total	$ 130,384	$ 256,290

NOTE 10 – PENSION PLANS

Qualified employees are covered under multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS). The District reported its proportionate share of the net pension liabilities, pension expense, deferred outflow of resources, and deferred inflow of resources for each of the above plans as follows:

	Net pension liability	Deferred outflows related to pensions	Deferred inflows related to pensions	Pension expense
CalSTRS Pension	$ 1,307,908	$ 661,724	$ 387,715	$ 106,089
CalPERS Pension	2,034,882	757,517	14,564	345,781
Total	$ 3,342,790	$ 1,419,241	$ 402,279	$ 451,870

A. California State Teachers' Retirement System (CalSTRS)

Plan Description

The District contributes to the California State Teachers' Retirement System (CalSTRS); a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate annual comprehensive financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, P.O. Box 15275, Sacramento, CA 95851-0275.

Benefits Provided

The CalSTRS defined benefit plan has two benefit formulas:

1. CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.

2. CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

NOTE 10 – PENSION PLANS (continued)

A. California State Teachers' Retirement System (CalSTRS) (continued)

Contributions

Active plan CalSTRS 2% at 60 and 2% at 62 members are required to contribute 10.25% and 10.205% of their salary for fiscal year 2025, respectively, and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2025 was 19.10% of annual payroll. The contribution requirements of the plan members are established by state statute. Contributions to the plan from the District were $283,331 for the year ended June 30, 2025.

On-Behalf Payments

The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately $121,176 to CalSTRS.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	$	1,307,908
State's proportionate share of the net pension liability associated with the District		600,082
Total	$	1,907,990

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2023 and rolling forward the total pension liability to June 30, 2024. 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 school districts, actuarially determined. At June 30, 2024, the District's proportion was 0.002 percent, which was unchanged from its proportion measured as of June 30, 2023.

NOTE 10 – PENSION PLANS (continued)

A. California State Teachers' Retirement System (CalSTRS) (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

For the year ended June 30, 2025, the District recognized pension expense of $106,089. In addition, the District recognized pension expense and revenue of $(57,334) for support provided by 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
Differences between projected and actual earnings on plan investments	$ -	$ 5,277
Differences between expected and actual experience	147,941	57,194
Changes in assumptions	5,725	89,326
Changes in proportion and differences between District contributions and proportionate share of contributions	224,727	235,918
District contributions subsequent to the measurement date	283,331	-
Total	$ 661,724	$ 387,715

The $283,331 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date 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 in pension expense as follows:

Year Ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources
2026	$ 88,754	$ 164,103
2027	88,984	(34,832)
2028	85,556	76,791
2029	78,782	73,345
2030	27,847	93,372
2031	8,470	14,936
Total	$ 378,393	$ 387,715

NOTE 10 – PENSION PLANS (continued)

A. California State Teachers' Retirement System (CalSTRS) (continued)

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2023, and rolling forward the total pension liability to June 30, 2024 using the following actuarial assumptions, applied to all periods included in the measurement:

Consumer Price Inflation	2.75%
Investment Rate of Return*	7.10%
Wage Growth	3.50%

* Net of investment expenses, but gross of administrative expenses.

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on MP-2021 series tables adjusted to fit CalSTRS experience.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2022.

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. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance–PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2024 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2024, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return*
Public Equity	38%	5.25%
Real Estate	15%	4.05%
Private Equity	14%	6.75%
Fixed Income	14%	2.45%
Risk Mitigating Strategies	10%	2.25%
Inflation Sensitive	7%	3.65%
Cash/Liquidity	2%	0.05%
	100%	

*Real return is net of assumed 2.75% inflation.

NOTE 10 – PENSION PLANS (continued)

A. California State Teachers' Retirement System (CalSTRS) (continued)

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.

Sensitivity of the District's 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 calculated using the discount rate of 7.10 percent, 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 (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
District's proportionate share of the net pension liability	$ 2,326,341	$ 1,307,908	$ 457,475

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS financial report.

NOTE 10 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS)

Plan Description
The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS); a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate annual comprehensive financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 Q Street, Sacramento, CA 95811.

Benefits Provided
The benefits for the defined benefit plan are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years of credited service.

Contributions
Active plan members who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA) specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 8.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2025 was 27.05% of annual payroll. Contributions to the plan from the District were $307,978 for the year ended June 30, 2025.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions
At June 30, 2025, the District reported a liability of $2,034,882 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2023 and rolling forward the total pension liability to June 30, 2024. 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 school districts, actuarially determined. At June 30, 2024, the District's proportion was 0.006 percent, which was a decrease of 0.001 percent from its proportion measured as of June 30, 2023.

NOTE 10 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS) (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

For the year ended June 30, 2025, the District recognized pension expense of $345,781. 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
Differences between projected and actual earnings on plan investments	$ 79,043	$ -
Differences between expected and actual experience	170,595	14,564
Changes in assumptions	44,978	-
Changes in proportion and differences between District contributions and proportionate share of contributions	154,923	-
District contributions subsequent to the measurement date	307,978	-
Total	$ 757,517	$ 14,564

The $307,978 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date 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 in pension expense as follows:

Year Ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources
2026	$ 195,870	$ 14,564
2027	224,539	-
2028	54,142	-
2029	(25,012)	-
Total	$ 449,539	$ 14,564

NOTE 10 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS) (continued)

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2023, and rolling forward the total pension liability to June 30, 2024 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Discount Rate	6.90%
Salary Increases	Varies by Entry Age and Service

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are derived using CalPERS' membership data for all funds. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 80% of scale MP 2020.

The actuarial assumptions used in the June 30, 2023, valuation were based on the results of an actuarial experience study for the period from 2000 through 2019.

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, both short-term and long-term market return expectations as well as the expected pension fund cash flows were taken into account. 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 funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+-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 each fund. 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 adjusted to account for assumed administrative expenses.

NOTE 10 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS) (continued)

Actuarial Assumptions (continued)
The table below reflects 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 geometric rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Real Return Years 1 – 10*
Global Equity – cap-weighted	30.0%	4.54%
Global Equity – non-cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed securities	5.0%	0.50%
Investment grade corporates	10.0%	1.56%
High yield	5.0%	2.27%
Emerging market debt	5.0%	2.48%
Private debt	5.0%	3.57%
Real assets	15.0%	3.21%
Leverage	(5.0)%	(0.59)%
	100.0%	

*An expected inflation of 2.30% used for this period. Figures are based on the 2021-22 CalPERS Asset Liability Management Study

Discount Rate
The discount rate used to measure the total pension liability was 6.90 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool. The results of the crossover testing for the Schools Pool are presented in a detailed report that can be obtained at CalPERS' website.

Sensitivity of the District's 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 calculated using the discount rate of 6.90 percent, 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 (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net pension liability	$ 3,022,835	$ 2,034,882	$ 1,218,755

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

NOTE 11 – COMMITMENTS AND CONTINGENCIES

A. Grants

The District received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2025.

B. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2025.

NOTE 12 – PARTICIPATION IN JOINT POWERS AUTHORITIES

The District is a member of the Self-Insured Schools of California (SISC III), Monterey and San Benito Counties Schools Liability/Property JPA (MSBCSLP), and Monterey Educational Risk Management Authority (MERMA) public entity risk pools. The District pays an annual premium to each entity for its health, workers' compensation, and property liability coverage. The relationships between the District and the pools are such that they are not component units of the District for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these statements. Audited financial statements are generally available from the respective entities.

NOTE 13 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

A. Pension Plans

Pursuant to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions,* the District recognized deferred outflows of resources related to pensions and deferred inflows of resources related to pensions in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found in Note 10. At June 30, 2025, total deferred outflows related to pensions was $1,419,241 and total deferred inflows related to pensions was $402,279.

B. Other Postemployment Benefits

Pursuant to GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions,* the District recognized deferred outflows of resources related to other postemployment benefits and deferred inflows of resources related to other postemployment benefits in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found in Note 9. At June 30, 2025, total deferred outflows related to other postemployment benefits was $195,554 and total deferred inflows related to other postemployment benefits was $256,290.

NOTE 14 – RESTATEMENT OF NET POSITION AND FUND BALANCE

The beginning net position of Governmental Activities and the beginning fund balance for the Bond Interest and Redemption Fund have been restated in order to more accurately reflect the substance of transactions that occurred in the prior year. Additionally, the beginning net position of the Governmental Activities has been restated due to the implementation of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. GASB 101 establishes recognition and measurement guidance for liabilities related to compensated absences, requiring that the liability be recognized when leave is attributable to services already rendered and it is probable that the leave will be used or paid. This standard supersedes certain provisions of GASB Statement No. 16.

The overall effect on beginning net position is presented as follows:

	Governmental Activities
Net Position - Beginning, as Previously Reported	$ 1,044,286
Restatement	(21,859)
Net Position - Beginning, as Restated	$ 1,022,427

The effect on beginning fund balance is presented as follows:

	Bond Interest and Redemption Fund
Fund Balance - Beginning, as Previously Reported	$ 201,758
Restatement	2,597
Fund Balance - Beginning, as Restated	$ 204,355

REQUIRED SUPPLEMENTARY INFORMATION

CHUALAR UNION SCHOOL DISTRICT
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual*	Variances -
	Original	Final	(Budgetary Basis)	Final to Actual
REVENUES				
LCFF sources	$ 3,897,589	$ 3,847,002	$ 3,857,492	$ 10,490
Federal sources	170,268	225,167	225,980	813
Other state sources	898,708	1,085,198	1,006,741	(78,457)
Other local sources	275,697	336,252	580,915	244,663
Total Revenues	5,242,262	5,493,619	5,671,128	177,509
EXPENDITURES				
Certificated salaries	1,668,831	1,691,385	1,513,851	177,534
Classified salaries	1,192,675	1,272,213	1,245,683	26,530
Employee benefits	1,611,977	1,747,439	1,580,104	167,335
Books and supplies	244,382	438,097	343,754	94,343
Services and other operating expenditures	1,004,266	1,179,458	881,647	297,811
Capital outlay	20,000	299,762	68,253	231,509
Other outgo				
Excluding transfers of indirect costs	463,985	446,944	437,818	9,126
Transfers of indirect costs	(14,792)	(14,096)	(14,078)	(18)
Total Expenditures	6,191,325	7,061,201	6,057,032	1,004,169
Excess (Deficiency) of Revenues Over Expenditures	(949,063)	(1,567,582)	(385,904)	1,181,678
Other Financing Sources (Uses)				
Transfers in	65,171	65,171	65,170	(1)
Transfers out	(62,300)	-	-	-
Net Financing Sources (Uses)	2,871	65,171	65,170	(1)
NET CHANGE IN FUND BALANCE	(946,192)	(1,502,411)	(320,734)	1,181,677
Fund Balance - Beginning	2,258,148	3,791,994	3,791,994	-
Fund Balance - Ending	$ 1,311,956	$ 2,289,583	$ 3,471,260	$ 1,181,677

*The actual amounts reported on this schedule do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance for the following reason:

- The amounts on that schedule include the financial activity of the Special Reserve Fund for Postemployment Benefits, in accordance with the fund type definitions promulgated by GASB Statement No. 54.

See accompanying notes to required supplementary information.

CHUALAR UNION SCHOOL DISTRICT
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2025

	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB Liability								
Service cost	$ 54,720	$ 71,627	$ 87,466	$ 100,267	$ 79,702	$ 63,781	$ 65,367	$ 63,618
Interest on total OPEB liability	23,610	26,822	17,684	14,389	18,605	24,304	22,152	17,864
Changes of benefit terms	-	(62,327)	-	-	-	-	-	-
Difference between expected and actual experience	(220)	(7,176)	8,089	50,643	(213)	(183,936)	-	-
Changes of assumptions	(14,911)	-	(92,689)	69,758	53,314	7,900	(13,720)	-
Benefits payments	(88,708)	(117,606)	(77,766)	(51,473)	(34,011)	(21,805)	(10,902)	(10,483)
Net change in total OPEB liability	(25,509)	(88,660)	(57,216)	183,584	117,397	(109,756)	62,897	70,999
Total OPEB liability - beginning	663,949	752,609	809,825	626,241	508,844	618,600	555,703	484,704
Total OPEB liability - ending	$ 638,440	$ 663,949	$ 752,609	$ 809,825	$ 626,241	$ 508,844	$ 618,600	$ 555,703
District's net OPEB liability - ending (a) - (b)	$ 638,440	$ 663,949	$ 752,609	$ 809,825	$ 626,241	$ 508,844	$ 618,600	$ 555,703
Covered-employee payroll	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*
District's total OPEB liability as a percentage of covered-employee payroll	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*

*The OPEB Plan is not administered through a trust and contributions are not made based on a measure of pay; therefore, no measure of payroll is presented.

See accompanying notes to required supplementary information.

CHUALAR UNION SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALSTRS
FOR THE YEAR ENDED JUNE 30, 2025

	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
District's proportion of the net pension liability	0.002%	0.002%	0.002%	0.002%	0.002%	0.002%	0.002%	0.002%	0.002%	0.002%
District's proportionate share of the net pension liability	$ 1,307,908	$ 1,822,265	$ 1,644,885	$ 987,693	$ 2,038,222	$ 1,877,524	$ 1,919,959	$ 1,939,726	$ 1,839,206	$ 1,513,458
State's proportionate share of the net pension liability associated with the District	600,082	641,752	823,763	496,980	1,050,704	1,024,315	1,099,266	1,147,526	1,047,027	800,453
Total	$ 1,907,990	$ 2,464,017	$ 2,468,648	$ 1,484,673	$ 3,088,926	$ 2,901,839	$ 3,019,225	$ 3,087,252	$ 2,886,233	$ 2,313,911
District's covered payroll	$ 1,312,062	$ 1,510,447	$ 1,358,750	$ 1,204,142	$ 1,117,368	$ 1,149,939	$ 1,147,526	$ 1,131,200	$ 1,140,764	$ 1,053,491
District's proportionate share of the net pension liability as a percentage of its covered payroll	99.7%	120.6%	121.1%	82.0%	182.4%	163.3%	167.3%	171.5%	161.2%	143.7%
Plan fiduciary net position as a percentage of the total pension liability	83.55%	80.62%	81.20%	87.21%	71.82%	72.56%	70.99%	69.46%	70.04%	74.02%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

See accompanying notes to required supplementary information.

CHUALAR UNION SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALPERS
FOR THE YEAR ENDED JUNE 30, 2025

	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
District's proportion of the net pension liability	0.006%	0.007%	0.006%	0.006%	0.005%	0.006%	0.005%	0.005%	0.006%	0.006%
District's proportionate share of the net pension liability	$ 2,034,882	$ 2,018,012	$ 1,941,589	$ 1,118,504	$ 1,612,933	$ 1,642,561	$ 1,440,192	$ 1,271,145	$ 1,169,339	$ 869,207
District's covered payroll	$ 1,123,641	$ 969,001	$ 853,799	$ 798,043	$ 763,014	$ 793,489	$ 698,493	$ 823,949	$ 894,032	$ 596,118
District's proportionate share of the net pension liability as a percentage of its covered payroll	181.1%	208.3%	227.4%	140.2%	211.4%	207.0%	206.2%	154.3%	130.8%	145.8%
Plan fiduciary net position as a percentage of the total pension liability	72.29%	69.96%	69.76%	80.97%	70.00%	70.05%	70.85%	71.87%	73.90%	79.43%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

See accompanying notes to required supplementary information.

CHUALAR UNION SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALSTRS
FOR THE YEAR ENDED JUNE 30, 2025

	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
Contractually required contribution	$ 283,331	$ 251,180	$ 291,319	$ 229,118	$ 194,469	$ 191,070	$ 187,210	$ 165,588	$ 142,305	$ 122,404
Contributions in relation to the contractually required contribution*	(283,331)	(251,180)	(291,319)	(229,118)	(194,469)	(191,070)	(187,210)	(165,588)	(142,305)	(122,404)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 1,477,138	$ 1,312,062	$ 1,510,447	$ 1,358,750	$ 1,204,142	$ 1,117,368	$ 1,149,939	$ 1,147,526	$ 1,131,200	$ 1,140,764
Contributions as a percentage of covered payroll	19.18%	19.14%	19.29%	16.86%	16.15%	17.10%	16.28%	14.43%	12.58%	10.73%

*Amounts do not include on-behalf contributions

See accompanying notes to required supplementary information.

CHUALAR UNION SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALPERS
FOR THE YEAR ENDED JUNE 30, 2025

	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
Contractually required contribution	$ 307,978	$ 299,843	$ 245,763	$ 195,940	$ 165,195	$ 150,474	$ 143,320	$ 108,483	$ 114,430	$ 105,916
Contributions in relation to the contractually required contribution*	(307,978)	(299,843)	(245,763)	(195,940)	(165,195)	(150,474)	(143,320)	(108,483)	(114,430)	(105,916)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 1,138,739	$ 1,123,641	$ 969,001	$ 853,799	$ 798,043	$ 763,014	$ 793,489	$ 698,493	$ 823,949	$ 894,032
Contributions as a percentage of covered payroll	27.05%	26.68%	25.36%	22.95%	20.70%	19.72%	18.06%	15.53%	13.89%	11.85%

*Amounts do not include on-behalf contributions

See accompanying notes to required supplementary information.

NOTE 1 – PURPOSE OF SCHEDULES

Budgetary Comparison Schedule
This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

Schedule of Changes in Total OPEB Liability and Related Ratios
This 10-year schedule is required by GASB Statement No. 75 for all sole and agent employers that provide other postemployment benefits (OPEB). Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 75 was applicable. The schedule presents the sources of change in the total OPEB liability, and the components of the total OPEB liability and related ratios, including the total OPEB liability as a percentage of covered-employee payroll.

Changes in Benefit Terms
There were no changes in benefit terms since the previous valuation.

Changes in Assumptions
The discount rate assumption changed from 3.65% to 3.93%. Assumed rates of retirement, termination, and mortality have been updated to align with those currently being used by the statewide pension systems.

Schedule of the District's Proportionate Share of the Net Pension Liability
This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. The schedule presents the District's proportion (percentage) of the collective net pension liability, the District's proportionate share (amount) of the collective net pension liability, the District's covered payroll, the District's proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

Changes in Benefit Terms
There were no changes in benefit terms since the previous valuations for CalSTRS or CalPERS.

Changes in Assumptions
There were no changes in economic assumptions since the previous valuations for CalSTRS or CalPERS.

Schedule of District Contributions
This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the District's covered payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the District's covered payroll.

NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2025, the District did not incur an excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code.

SUPPLEMENTARY INFORMATION

CHUALAR UNION SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
FOR THE YEAR ENDED JUNE 30, 2025

	Second Period Report	Annual Report
SCHOOL DISTRICT		
TK/K through Third		
Regular ADA	92.26	93.92
Total TK/K through Third	92.26	93.92
Fourth through Sixth		
Regular ADA	74.29	74.12
Total Fourth through Sixth	74.29	74.12
Seventh through Eighth		
Regular ADA	48.82	48.24
Total Seventh through Eighth	48.82	48.24
TOTAL SCHOOL DISTRICT	215.37	216.28

See accompanying note to supplementary information.

CHUALAR UNION SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2025

Grade Level	Minutes Requirement	Actual Instructional Minutes	Credited Minutes Per the Approved Form J-13A*	Total Minutes Offered	Required Number of Days	Actual Number of Days	Credited Days Per the Approved Form J-13A*	Total Days Offered	Status
Kindergarten	36,000	53,095	440	53,535	180	178	2	180	Complied
Grade 1	50,400	56,275	455	56,730	180	178	2	180	Complied
Grade 2	50,400	56,275	455	56,730	180	178	2	180	Complied
Grade 3	50,400	56,275	455	56,730	180	178	2	180	Complied
Grade 4	54,000	56,745	465	57,210	180	178	2	180	Complied
Grade 5	54,000	56,745	465	57,210	180	178	2	180	Complied
Grade 6	54,000	56,745	465	57,210	180	178	2	180	Complied
Grade 7	54,000	56,745	465	57,210	180	178	2	180	Complied
Grade 8	54,000	56,745	465	57,210	180	178	2	180	Complied

*The District received an approved Form J-13A for the number of instructional days and the number of instructional minutes indicated above.

See accompanying note to supplementary information.

CHUALAR UNION SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025

	2026 (Budget)	2025	2024	2023
General Fund - Budgetary Basis**				
Revenues And Other Financing Sources	$ 5,218,301	$ 5,736,298	$ 6,720,416	$ 6,692,416
Expenditures And Other Financing Uses	5,916,366	6,057,032	5,981,252	6,040,563
Net change in Fund Balance	$ (698,065)	$ (320,734)	$ 739,164	$ 651,853
Ending Fund Balance	$ 2,773,195	$ 3,471,260	$ 3,791,994	$ 2,978,390
Available Reserves*	$ 399,473	$ 406,814	$ 347,415	$ 872,567
Available Reserves As A Percentage Of Outgo	6.75%	6.72%	5.81%	14.45%
Long-term Liabilities	$ 9,978,066	$ 10,171,852	$ 7,678,201	$ 7,665,035
Average Daily Attendance At P-2	215	215	230	245

The General Fund ending fund balance has increased by $492,870 over the past two years. However, the fiscal year 2025-26 budget projects a decrease in fund balance of $698,065. For a District this size, the State recommends available reserves of at least 4% of General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in two of the past three years but anticipates incurring an operating deficit during the 2025-26 fiscal year. Total long-term obligations have increased by $2,506,817 over the past two years.

Average daily attendance has decreased by 30 ADA over the past two years. No change in ADA is anticipated during the 2025-26 fiscal year.

*Available reserves consist of all unassigned fund balance within the General Fund.

**The actual amounts reported in this schedule are for the General Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Special Reserve Fund for Postemployment Benefits, in accordance with the fund type definitions promulgated by GASB Statement No. 54. In addition, audit reclassifications are not reflected in the schedule above.

See accompanying note to supplementary information.

CHUALAR UNION SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

	General Fund	Special Reserve Fund for Postemployment Benefits
June 30, 2025, annual financial and budget report fund balance	$ 3,471,260	$ 405,565
Adjustments and reclassifications:		
Increase (decrease) in total fund balances:		
Fund balance transfer (GASB 54)	405,565	(405,565)
Net adjustments and reclassifications	405,565	(405,565)
June 30, 2025, audited financial statement fund balance	$ 3,876,825	$ -

See accompanying note to supplementary information.

CHUALAR UNION SCHOOL DISTRICT
COMBINING BALANCE SHEET
JUNE 30, 2025

	Cafeteria Fund	Capital Facilities Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds
ASSETS				
Cash and investments	$ 25,759	$ 7,470	$ 270,268	$ 303,497
Accounts receivable	42,032	80	-	42,112
Stores inventory	6,126	-	-	6,126
Prepaid expenditures	275	-	-	275
Total Assets	$ 74,192	$ 7,550	$ 270,268	$ 352,010
LIABILITIES				
Accrued liabilities	$ 7,029	$ -	$ -	$ 7,029
Total Liabilities	7,029	-	-	7,029
FUND BALANCES				
Non-spendable	6,401	-	-	6,401
Restricted	60,762	7,550	270,268	338,580
Total Fund Balances	67,163	7,550	270,268	344,981
Total Liabilities and Fund Balances	$ 74,192	$ 7,550	$ 270,268	$ 352,010

See accompanying note to supplementary information.

CHUALAR UNION SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2025

	Cafeteria Fund	Capital Facilities Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds
REVENUES				
Federal sources	$ 208,012	$ -	$ -	$ 208,012
Other state sources	52,689	-	257	52,946
Other local sources	4,496	342	251,988	256,826
Total Revenues	265,197	342	252,245	517,784
EXPENDITURES				
Current				
Pupil services				
Food services	281,410	-	-	281,410
General administration				
All other general administration	14,078	-	-	14,078
Plant services	23,089	-	-	23,089
Debt service				
Principal	-	-	135,000	135,000
Interest and other	-	-	279,526	279,526
Total Expenditures	318,577	-	414,526	733,103
Excess (Deficiency) of Revenues Over Expenditures	(53,380)	342	(162,281)	(215,319)
Other Financing Sources (Uses)				
Other sources	-	-	228,194	228,194
Net Financing Sources (Uses)	-	-	228,194	228,194
NET CHANGE IN FUND BALANCE	(53,380)	342	65,913	12,875
Fund Balance - Beginning, as Restated	120,543	7,208	204,355	332,106
Fund Balance - Ending	$ 67,163	$ 7,550	$ 270,268	$ 344,981

See accompanying note to supplementary information.

NOTE 1 – PURPOSE OF SCHEDULES

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

Schedule of Instructional Time
This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the article 8 (commencing with section 46200) of chapter 2 of part 26 of the *Education Code*.

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.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Annual Financial and Budget Report Unaudited Actuals to the audited financial statements.

Combining Statements – Non-Major Funds
These statements provide information on the District's non-major funds.

OTHER INFORMATION

CHUALAR UNION SCHOOL DISTRICT
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
JUNE 30, 2025

The Chualar Union School District was established in 1908 and is comprised of an area of approximately 70 square miles located in Monterey County. There were no changes in the boundaries of the District during the current year. The District operates one elementary school.

GOVERNING BOARD

Member	Office	Term Expires
Martha Gallegos	President	2028
Esperanza Rangel	Clerk	2026
Itzel Sanchez	Member	2028
Mayra Gomez	Member	2026
Domingo Rangel	Member	2026

DISTRICT ADMINISTRATORS

Ruben Pulido
Superintendent/Principal

Yen Le
Business Manager

OTHER INDEPENDENT AUDITORS' REPORTS

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*

Independent Auditors' Report

Governing Board
Chualar Union School District
Chualar, California

We have audited, in accordance with the 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 Chualar Union School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Chualar Union School District's basic financial statements, and have issued our report thereon dated October 14, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Chualar Union School 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 Chualar Union School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Chualar Union School 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 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 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 Chualar Union School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE FOR STATE PROGRAMS

Independent Auditors' Report

Governing Board
Chualar Union School District
Chualar, California

Report on State Compliance

Opinion on State Compliance

We have audited Chualar Union School District's compliance with the requirements specified in the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to Chualar Union School District's state program requirements as identified in the table in the Auditor's Responsibilities for the Audit of State Compliance section of our report for the year ended June 30, 2025.

In our opinion, Chualar Union School District complied, in all material respects, with the laws and regulations of the applicable laws and regulations of the applicable state programs for the year ended June 30, 2025.

Basis for Opinion on State Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (the K-12 Audit Guide). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

We are required to be independent of Chualar Union 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. Our audit does not provide a legal determination of Chualar Union 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 the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Chualar Union School 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 state compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Chualar Union 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 generally accepted auditing standards, *Government Auditing Standards*, and the K-12 Audit Guide will always detect a material noncompliance when it exists. The risk of not detecting a 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 Chualar Union School District's compliance with the requirements of the applicable state programs as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards,* and the K-12 Audit Guide, 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 Chualar Union School District's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances;
- Obtain an understanding of Chualar Union 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 K-12 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Chualar Union School District's internal control over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine Chualar Union School District's compliance with the state laws and regulations applicable to the following items:

PROGRAM NAME	PROCEDURES PERFORMED
Local Education Agencies Other Than Charter Schools	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Independent Study	Not Applicable
Continuation Education	Not Applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools or Programs	Not Applicable
K-3 Grade Span Adjustment	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable
Home to School Transportation Reimbursement	Yes

Auditor's Responsibilities for the Audit of State Compliance (continued)

PROGRAM NAME	PROCEDURES PERFORMED
School Districts, County Offices of Education, and Charter Schools	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Yes
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	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
Expanded Learning Opportunities Program	Yes
Transitional Kindergarten	Yes
Kindergarten Continuance	Yes
Charter Schools	
Attendance; for charter schools	Not Applicable
Mode of Instruction; for charter schools	Not Applicable
Nonclassroom-Based Instruction/Independent Study; for charter schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction; for charter schools	Not Applicable
Annual Instructional Minutes - Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

The term "Not Applicable" is used above to mean either the District did not offer the program during the current fiscal year, the District did not participate in the program during the current fiscal year, or the program applies to a different type of local education agency.

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 identify during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 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 State Compliance section 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.

Report on Internal Control Over Compliance (continued)

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 K-12 Audit Guide. Accordingly, this report is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
October 14, 2025

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

CHUALAR UNION SCHOOL DISTRICT
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2025

FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Non-compliance material to financial statements noted?	No

FEDERAL AWARDS

The District was not subject to Uniform Guidance Single Audit for the year ended June 30, 2025 because federal award expenditures did not exceed $750,000.

STATE AWARDS

Internal control over state programs:	
Material weaknesses identified?	No
Significant deficiency(ies) identified?	None Reported
Any audit findings disclosed that are required to be reported in accordance with *2024-25 Guide for Annual Audits of California K-12 Local Education Agencies* ?	No
Type of auditors' report issued on compliance for state programs:	Unmodified

CHUALAR UNION SCHOOL DISTRICT
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025

FIVE DIGIT CODE	AB 3627 FINDING TYPE
20000	Inventory of Equipment
30000	Internal Control

There were no financial statement findings for the year ended June 30, 2025.

CHUALAR UNION SCHOOL DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

FIVE DIGIT CODE	AB 3627 FINDING TYPE
10000	Attendance
40000	State Compliance
42000	Charter School Facilities Programs
43000	Apprenticeship: Related and Supplemental Instruction
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

There were no state award findings or questioned costs for the year ended June 30, 2025.

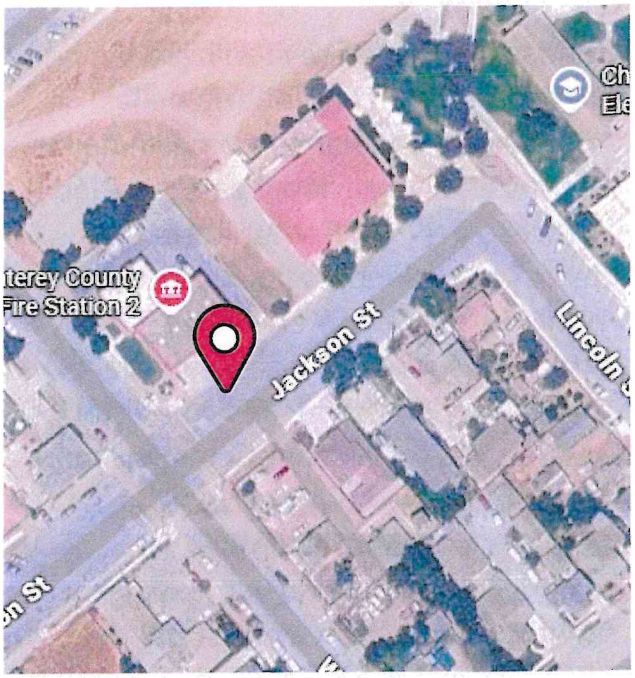
CHUALAR UNION SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025

There were no findings or questioned costs for the year ended June 30, 2024.

Chualar Community Walking Audit

A guided community walk to identify safety issues, walking conditions, opportunities to improve Chualar, and participate in the Community Plan preparation process.

The County of Monterey will be hosting the first community walking audit through the Chualar community as part of outreach and engagement efforts for the Chualar Community Plan process. Residents and community members will be able to learn more about the preparation of the Community Plan and share feedback on topics related to improvements to sidewalks and other public realm amenities such as crosswalks, shade trees, accessibility, and traffic safety improvements. This feedback will assist county staff in the development and preparation of the Community Plan.



Why Participate?

Help guide future improvements to streets and public spaces through participation in the Community Plan preparation process

Friday, January 16, 2026

3:00pm to 5:00pm

Chualar Fire Station

Language Access:
This event will be offered in English and Spanish. Family-friendly.

Questions? Edgar Sanchez
(831) 783-7058 , SanchezE8@CountyofMonterey.gov

Your input helps shape the future of Chualar. We hope to see you there!

Chualar Community Plan Survey

Chualar seeks your input for a **Community Plan** to guide future improvements and development. This plan will help set priorities for land use, growth, housing, transportation, local businesses, parks, schools, and the environment over the next several years.

Your ideas and experiences are essential for shaping a plan reflecting what matters most to Chualar residents, families, and business owners. This survey asks about Chualar's strengths, challenges, and the opportunities to improve life in Chualar. Your honest feedback will help ensure the plan focuses on local needs and builds a stronger future for everyone.

Survey answers will help:

- Highlight what people value most about Chualar today.
- Identify challenges or areas that need improvement.
- Guide decisions about new projects, programs, and policies in town.
- Ensure the community plan reflects the hopes and goals of the entire community.

How to complete this survey:

Read each question and select the answer that best matches your thoughts or experience.

1. Community Strengths

Does Chualar have the following features, and are they strengths for the community? Rate each from 1 ("Not Present") to 5 ("Major Strength").

Feature or Amenity	1 Not Present	2 Not a Strength	3 Minor Strength	4 Moderate Strength	5 Major Strength
Rural setting					
Quality schools					
Quiet neighborhoods					
Low crime					
Local businesses and job opportunities					
Parks, open space, recreation, trails					
Affordable cost of living/housing					
Community events and engagement					
Transit access					
Commute times					
Parking availability and ease of walking/biking					
Access to medical services					
Road/traffic safety and street maintenance					

Other (please specify)					

3. Retail Growth

How important should each of the following locations be for future retail growth in Chualar, such as grocery stores, restaurants, shops, etc.? Rate each from 1 ("Not Important") to 5 ("Very Important").

Retail Growth Location	1 Not Important	2 Slightly Important	3 Moderately Important	4 Important	5 Very Important
Grant Street					
Main Street					
Near residential neighborhoods					
Other (please specify)					

4. Schools & Education

How important are the following improvements for the Chualar Union School District? Rate each from 1 ("Not Important") to 5 ("Very Important").

School Enhancement	1 Not Important	2 Slightly Important	3 Moderately Important	4 Important	5 Very Important
Shared use of school facilities (access to athletic fields, playground, etc.)					
Post/alternate graduation education/trade programs					
Safer routes for walking/biking					
Before and after school care programs and activities					
Other (please specify)					

5. Housing

How important are each of these housing options for Chualar's future? Rate each from 1 ("Not Important") to 5 ("Very Important").

Housing Type	1 Not Important	2 Slightly Important	3 Moderately Important	4 Important	5 Very Important
Single-family homes					
Condominiums or Townhomes					
Duplex/Attached Housing Units					
Apartment rentals					
Supportive housing for retired and senior citizens					
Transitional or supportive housing for people looking to transition from homelessness					
Temporary Emergency Shelters for those experiencing homelessness					
Adding units to existing single-family properties (e.g., granny flat, in-law unit)					
Housing for agricultural workers and other low-income seasonal employees					
Employee housing for the service industry and other low-income workers.					
Other (please specify)					

6. Parks & Open Space

How important are the following park and open space improvements? Rate each from 1 ("Not Important") to 5 ("Very Important").

Park/Open Space Improvement	1 Not Important	2 Slightly Important	3 Moderately Important	4 Important	5 Very Important
New playgrounds or sports fields					
Nature parks, trails, or walking paths					
Community event or meeting spaces					
More shade or trees					
Improved park safety or lighting					
Recreation programming and activities					
Other (please specify)					

7. Infrastructure and Public Services

How adequate do you feel each of the following infrastructure and public services is in Chualar? Rate each from 1 ("Not Adequate") to 5 ("Highly Adequate").

Service or Infrastructure	1 Not Adequate	2 Slightly Adequate	3 Moderately Adequate	4 Adequate	5 Highly Adequate
Water service					
Wastewater and sewer system					
Storm drainage					
Electrical power					
Fiber optics/internet					
Street and sidewalk maintenance					
Public lighting					
Police services					
Community watch programs					
Emergency response (fire/ambulance)					
Other (please specify)					

8. Transportation, Environment & Resilience

How important are these transportation, environment, and parking improvements for Chualar? Rate each from 1 ("Not Important") to 5 ("Very Important").

Transportation/Environment	1 Not Important	2 Slightly Important	3 Moderately Important	4 Important	5 Very Important
Safer sidewalks and crosswalks					
More bike lanes or trails					
Safer streets near schools					
Better-maintained roads/drainage					
More public parking					
Pedestrian-friendly Main Street					
Accessible streets for wheelchairs, strollers, etc.					
Reduce the impact of trucks on neighborhoods					
Motorized vehicle speed reduction					
Tree planting/shade for heat protection					
Air quality monitoring/alerts					
Wildfire risk reduction					

Transportation/Environment	1 Not Important	2 Slightly Important	3 Moderately Important	4 Important	5 Very Important
Emergency shelters/cooling centers					
Public information and preparedness programs					
Other (please specify)					

9. Walking & Biking Access

Can you safely and comfortably walk, bike, drive from home to these locations in or near Chualar?

Location	Yes	No
Parks/Playgrounds		
Trails/Greenways		
Health and Wellness Services		
Grocery Stores		
Restaurants		
Banks		
Farmers Market/Community Garden		
Places of Worship		
Schools		
Fire Station/Government Services		
Transit Stops		
Older Adult Facilities (senior center, community center, etc.)		
Youth-centered facilities (youth center, daycare, etc.)		

10. Local Economy

What types of businesses or services would you most like to see in Chualar? (Check all that apply)

- Grocery store
- Café/Restaurant
- Childcare center
- Health clinic
- Hardware store
- Farm supply
- Bank
- Other (specify)

11. Community Life

How connected do you feel to other people in Chualar?

- Not at all
- Slightly connected
- Somewhat connected
- Connected
- Very connected

What one improvement would most benefit Chualar's future? (Open text box)

12. About You

How long have you lived in Chualar?

- Less than 1 year
- 1–5 years
- 6–10 years
- Over 10 years

What is your age group?

- Under 18
- 18–24
- 25–34
- 35–44
- 45–54
- 55–64
- 65 or older

Stay Involved and Get Updates

Chualar's Community Plan process will include public meetings, community workshops, and other ways to participate. Everyone will have the chance to help shape the vision, review draft ideas, and provide input as the plan develops.

- Learn more about the project and see updates anytime:
  Chualar Community Plan – Monterey County
- Watch for news about meetings, workshops, and opportunities to get involved posted on the County website and in the community.

Thank you for making your voice heard. Your participation will help build a strong, connected, and vibrant future for Chualar!

To receive updates or find out about upcoming events, provide your email at the end of this survey.

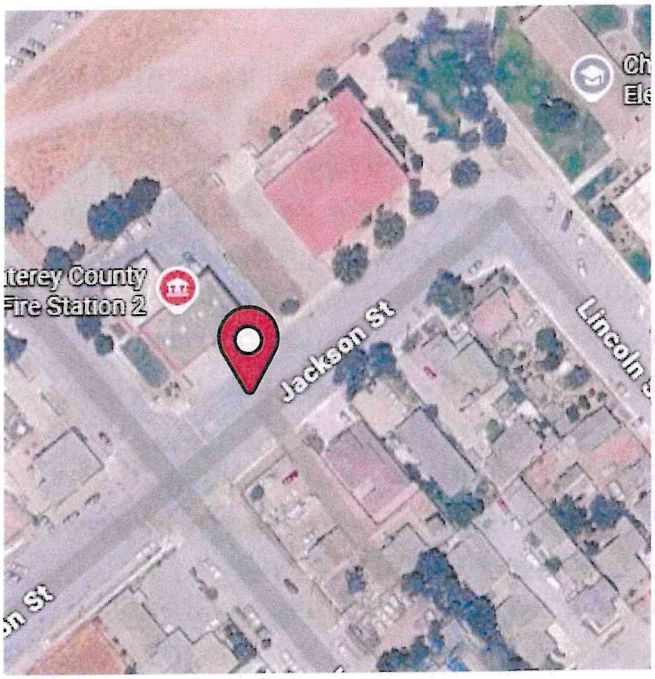
Name: _____

Email: _____

Caminata en la Comunidad de Chualar

Una caminata comunitaria guiada para identificar problemas de seguridad, condiciones para caminar, oportunidades para mejorar Chualar y participar en el proceso de elaboración del Plan Comunitario

El Condado de Monterey realizará la primera caminata comunitaria de la comunidad de Chualar como parte de las iniciativas de divulgación y participación del proceso del Plan Comunitario de Chualar. Los residentes y miembros de la comunidad podrán obtener más información sobre la preparación del Plan Comunitario y compartir sus comentarios sobre mejoras en las banquetas y otros servicios públicos, como cruces peatonales, árboles de sombra, accesibilidad y seguridad vial. Estos comentarios ayudarán al personal del condado en el desarrollo y la preparación del Plan Comunitario.



¿Por qué participar?

Ayudar a guiar futuras mejoras en las calles y espacios públicos a través de la participación en el proceso de preparación del Plan Comunitario.

Viernes 16 de enero de 2026

3:00pm to 5:00pm

Estación de bomberos de Chualar

Evento bilingüe:
Este evento se ofrecerá en inglés y español. Ideal para toda la familia.

¿Preguntas? Edgar Sanchez
(831) 783-7058 , SanchezE8@CountyofMonterey.gov

Tus aportaciones contribuyen al futuro de Chualar ¡Esperamos verte allí!

Encuesta del Plan Comunitario de Chualar

Chualar solicita tu opinión para un **Plan Comunitario** que guíe futuras mejoras y desarrollo. Este plan ayudará a establecer prioridades para el uso del suelo, el crecimiento, la vivienda, el transporte, los negocios locales, los parques, las escuelas y el medio ambiente durante los próximos años.

Tus ideas y experiencias son esenciales para diseñar un plan que refleje lo que más importa para los residentes, familias y propietarios de negocios de Chualar. Esta encuesta pregunta sobre las fortalezas, los desafíos y las oportunidades para mejorar la vida en Chualar. Tu opinión honesta ayudará a garantizar que el plan se centre en las necesidades locales y construya un futuro más fuerte para todos.

Las respuestas de encuestas ayudarán:

- Destaca lo que la gente más valora de Chualar hoy en día.
- Identifica los retos o áreas que necesitan mejoras.
- Guía las decisiones sobre nuevos proyectos, programas y políticas en la ciudad.
- Asegúrate de que el plan comunitario refleje las esperanzas y objetivos de toda la comunidad.

Cómo completar esta encuesta:

Lee cada pregunta y selecciona la respuesta que mejor se adapte a tus pensamientos o experiencia.

1. Fortalezas de la comunidad

¿Chualar tiene las siguientes características y son fortalezas para la comunidad? Califica cada una de 1 ("No Presente") a 5 ("Fuerza Mayor").

Característica o Servicio	1 No presente	2 No es una fortaleza	3 Fuerza menor	4 Fuerza moderada	5 Fortaleza principal
Entorno rural					
Escuelas de calidad					
Barrios tranquilos					
Baja criminalidad					
Negocios locales y oportunidades laborales					
Parques, espacios abiertos, recreo, senderos					
Coste de vida/vivienda asequible					
Eventos comunitarios y participación					
Acceso al transporte público					
Tiempos de desplazamiento					
Disponibilidad de aparcamiento y facilidad para caminar o ir en bici					
Acceso a servicios médicos					

Seguridad vial y de tráfico y mantenimiento de calles					
Otros (por favor, especifica)					

2. Crecimiento del comercio minorista

¿Qué importancia deberían tener cada una de las siguientes ubicaciones para el crecimiento futuro del comercio minorista en Chualar, como supermercados, restaurantes, tiendas, etc.? Valora cada una del 1 ("No Importante") al 5 ("Muy Importante").

Ubicación de crecimiento comercial	**1 No es importante**	**2 Ligeramente importante**	**3 Moderadamente importante**	**4 Importante**	**5 Muy importante**
Grant Street					
Calle Principal					
Cercanos a barrios residenciales					
Otros (por favor, especifica)					

3. Escuelas y educación

¿Qué importancia tienen las siguientes mejoras para el Distrito Escolar de la Unión de Chualar? Valora cada una del 1 ("No Importante") al 5 ("Muy Importante").

Mejora escolar	**1 No es importante**	**2 Ligeramente importante**	**3 Moderadamente importante**	**4 Importante**	**5 Muy importante**
Uso compartido de las instalaciones escolares (acceso a campos deportivos, patios de juego, etc.)					
Programas de educación post/alternancia					
Rutas más seguras para caminar o montar en bici					
Programas y actividades de cuidado antes y después del colegio					
Otros (por favor, especifica)					

4. Vivienda

¿Qué importancia tienen cada una de estas opciones de vivienda para el futuro de Chualar? Valora cada una del 1 ("No Importante") al 5 ("Muy Importante").

Tipo de vivienda	**1**	**2**	**3**	**4**	**5**

	No es importante	Ligeramente importante	Moderadamente importante	Importante	Muy importante
Viviendas unifamiliares					
Condominios o casas adosadas					
Viviendas dúplex/anexas					
Alquiler de apartamentos					
Vivienda con apoyo para jubilados y personas mayores					
Vivienda transitoria o de apoyo para personas que buscan pasar de la falta de vivienda					
Refugios de emergencia temporales para personas sin hogar					
Añadir unidades a propiedades unifamiliares existentes (por ejemplo, piso de abuela, unidad política)					
Vivienda para trabajadores agrícolas y otros empleados temporales de bajos ingresos					
Vivienda para empleados del sector servicios y otros trabajadores de bajos ingresos.					
Otros (por favor, especifica)					

5. Parques y espacios abiertos

¿Qué importancia tienen las siguientes mejoras en el parque y el espacio abierto? Valora cada una del 1 ("No Importante") al 5 ("Muy Importante").

Mejora de parques/espacios abiertos	1 No es importante	2 Ligeramente importante	3 Moderadamente importante	4 Importante	5 Muy importante
Nuevos parques infantiles o campos deportivos					
Parques naturales, senderos o senderos para caminar					
Espacios para eventos comunitarios o reuniones					
Más sombra o árboles					
Mejora de la seguridad o iluminación en el parque					

Programación y actividades recreativas					
Otros (por favor, especifica)					

6. Infraestructura y Servicios Públicos

: ¿Qué tan adecuada cree que es cada una de las siguientes infraestructuras y servicios públicos en Chualar? Califica cada una del 1 ("No Adecuado") al 5 ("Altamente Adecuado").

Servicio o Infraestructura	1 No es suficiente	2 Ligeramente adecuado	3 Moderadamente adecuado	4 Adecuado	5 Altamente adecuado
Servicio de agua					
Sistema de aguas residuales y alcantarillado					
Drenaje pluvial					
Energía eléctrica					
Fibra óptica/internet					
Mantenimiento de calles y aceras					
Iluminación pública					
Servicios policiales					
Programas de vigilancia comunitaria					
Respuesta de emergencia (bomberos/ambulancia)					
Otros (por favor, especifica)					

7. Transporte, Medio Ambiente y Resiliencia

¿Qué importancia tienen estas mejoras en el transporte, el medio ambiente y el aparcamiento para Chualar? Valora cada una del 1 ("No Importante") al 5 ("Muy Importante").

Transporte/Medio Ambiente	1 No es importante	2 Ligeramente importante	3 Moderadamente importante	4 Importante	5 Muy importante
Aceras y pasos de peatones más seguros					
Más carriles bici o senderos					
Calles más seguras cerca de las escuelas					
Carreteras/drenaje mejor mantenidos					
Más aparcamiento público					
Calle principal, amigable para los peatones					

Transporte/Medio Ambiente	1 No es importante	2 Ligeramente importante	3 Moderadamente importante	4 Importante	5 Muy importante
Calles accesibles para sillas de ruedas, carritos, etc.					
Reducir el impacto de los camiones en los barrios					
Reducción de velocidad de vehículos motorizados					
Plantación de árboles/sombra para protección térmica					
Monitorización/alertas de calidad del aire					
Reducción del riesgo de incendios forestales					
Refugios de emergencia/centros de refrigeración					
Programas de información pública y preparación					
Otros (por favor, especifica)					

8. Acceso para caminar y andar en bicicleta

¿Se puede caminar, montar en bici o conducir de forma segura y cómoda desde casa hasta estos lugares en o cerca de Chualar?

Ubicación	Sí	No
Parques/Parques infantiles		
Senderos/Vías Verdes		
Servicios de Salud y Bienestar		
Supermercados		
Restaurantes		
Bancos		
Mercado de agricultores/Huerto comunitario		
Lugares de culto		
Escuelas		
Estación de bomberos/Servicios gubernamentales		
Paradas de transporte público		
Instalaciones para adultos mayores (centro de mayores, centro comunitario, etc.)		

Ubicación	Sí	No
Instalaciones centradas en jóvenes (centro juvenil, guardería, etc.)		

9. Economía local

¿Qué tipos de negocios o servicios te gustaría ver más en Chualar? (Revisa todo lo que aplica)

- Tienda de comestibles
- Cafetería/Restaurante
- Centro de cuidado infantil
- Clínica de salud
- Ferretería
- Suministro agrícola
- Banco
- Otros (especificar)

10. Vida comunitaria

¿Qué tan conectado te sientes con otras personas en Chualar?

- De nada
- Ligeramente conectado
- Algo relacionado
- Conectados
- Muy conectado

¿Qué mejora beneficiaría más el futuro de Chualar? (Abrir cuadro de texto)

11. Sobre ti

¿Cuánto tiempo llevas viviendo en Chualar?

- Menos de 1 año
- 1–5 años
- 6–10 años
- Más de 10 años

¿Cuál es tu grupo de edad?

- Sub-18
- 18–24
- 25–34
- 35–44
- 45–54
- 55–64
- 65 años o más

Mantente involucrado y recibe actualizaciones

El proceso del Plan Comunitario de Chualar incluirá reuniones públicas, talleres comunitarios y otras formas de participar. Todos tendrán la oportunidad de ayudar a moldear la visión, revisar los borradores de ideas y aportar su opinión a medida que se desarrolle el plan.

- Infórmate más sobre el proyecto y consulta actualizaciones en cualquier momento: Plan Comunitario de Chualar – Condado de Monterey
- Estate atento a las noticias sobre reuniones, talleres y oportunidades para participar publicadas en la web del condado y en la comunidad.

Gracias por hacer oír tu voz. Tu participación ayudará a construir un futuro fuerte, conectado y vibrante para Chualar.

Para recibir actualizaciones o informarse sobre eventos próximos, proporciona tu correo electrónico al final de esta encuesta.

Nombre: _____

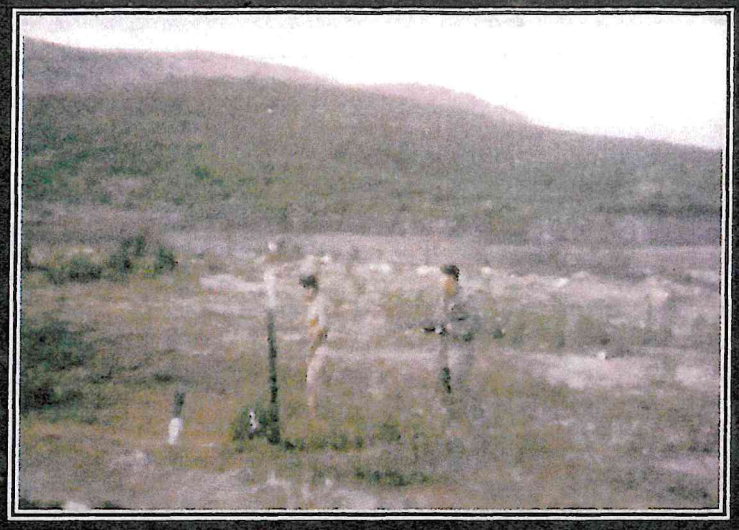
Correo electrónico: _____


John Macias
jbm1709@yahoo.com
22075 Berry Dr
Salinas CA 93908
(831) 970-2954



SERVICE OVERVIEW

Name	Pete Frank Cruz
From	Monterey County, California
Born	September 21, 1946
Death	February 8, 1968
War	Vietnam War
Branch	US Marine Corps
Rank	Corporal
Group	III Marine Amphibious Force, 2nd Civil Affairs Group, Cap Echo 2
Cause	Hostile, Killed in Action
Awarded	★ Purple Heart



SAPPER ATTACK

On FSB Six-shooter

Story by Jack Wells • Photos and map courtesy of the author

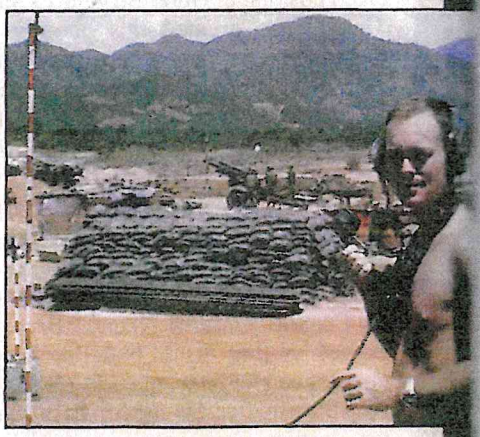
Fear struck the hearts of the Marines in the "Hotel" Battery fire direction center (FDC) as they looked up and saw an explosive charge with a sputtering fuze flying through the air into their FDC. As the Marines ran out of the bunker, they were met with AK47 fire from North Vietnamese Army sappers who were waiting outside.

Early in the morning hours on 23 Feb. 1969, NVA sappers silently had made their way inside the perimeter of Fire Support Base (FSB) Six-shooter and lay waiting until a coordinated rocket attack on Da Nang began. Then they launched their own assault.

Sappers were a constant threat to artillery fire bases throughout the war in Vietnam. Just two days later on 25 Feb. in Quang Tri Province, sappers got past the defensive wire at Marine fire bases Russell and Neville, resulting in more than 140 Marines killed or wounded. Less than a month later, on 19 March, sappers equipped with flame throwers and satchel charges got inside Battery D, 2d Battalion, 11th Marine Regiment's position south of Liberty Bridge, inflicting a number of casualties among the Marine defenders.

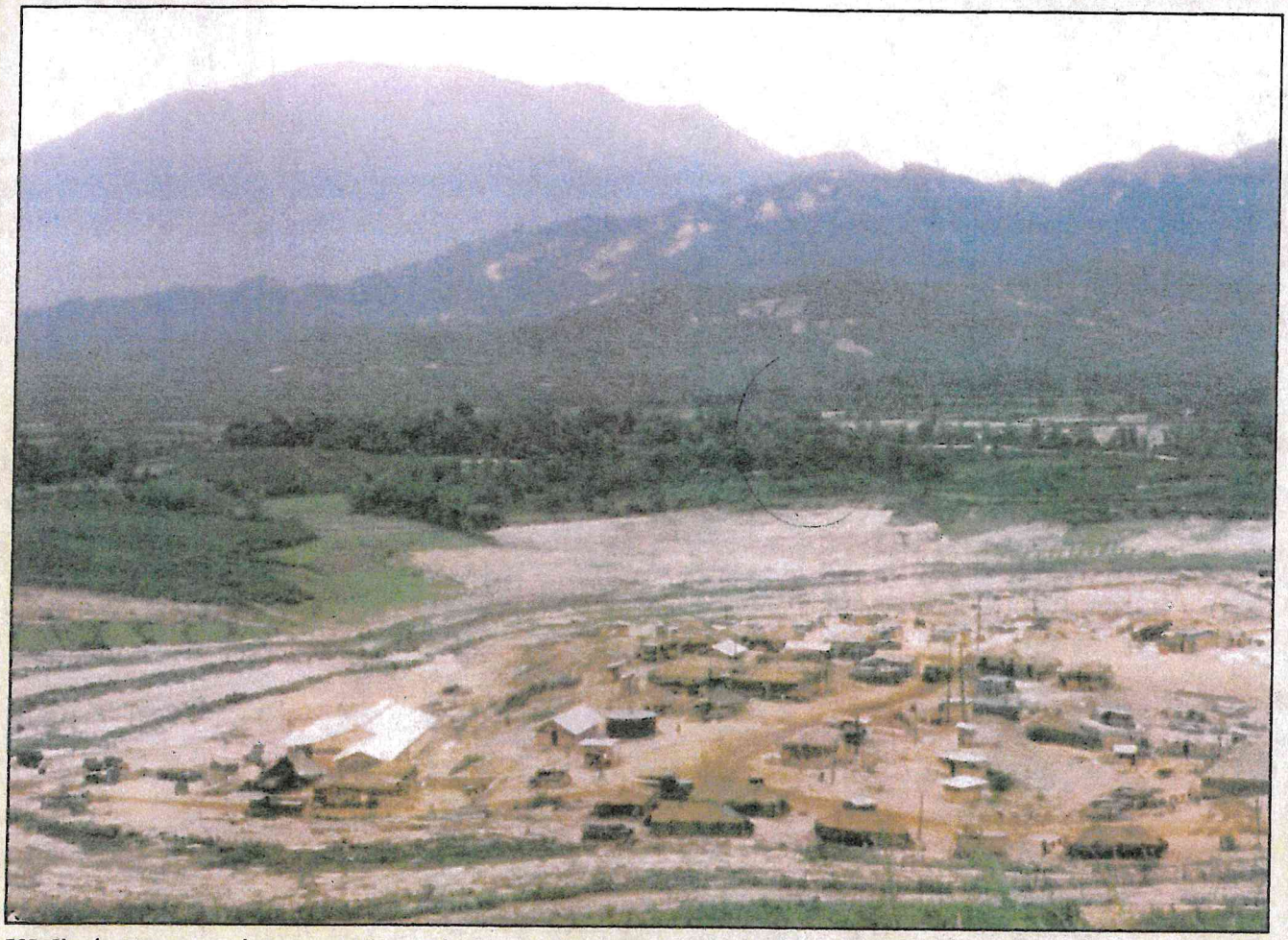
The platoon of sappers that was inside Six-shooter blowing up the FDC bunker and firing into the hooches was finally routed by the aggressive action of the cannoneers and a platoon of Marines from Company H, 2d Bn, 7th Marines. By first light there were 21 dead sappers scattered throughout the position, one captured sapper and numerous B40 rockets, satchel charges and weapons on the ground.

First Lieutenant Jack Wells was one of the officers on watch in the 3d Bn, 11th Marines fire direction center on Hill 55 when radio communication with Hotel Btry's FDC ended abruptly. North Vietnamese units had launched a coordinated offensive shortly after midnight on 23 Feb., the first day of the Tet holiday, firing large volleys of rockets into major installations in Da Nang and An Hoa. Numerous communist ground attacks also were erupting against Marine positions throughout Quang Nam Province. The Hotel Btry



Top: A captured NVA sapper was moved to a secure position for treatment and questioning after the unsuccessful attack on FSB Six-shooter.

Right: Pictured here after the attack as the Btry H, 3/11 executive officer, 1stLt Jack Wells was on duty in the battalion FDC when Hotel Btry was hit.



FSB Six-shooter was a large, tempting and strategically located target that the NVA had to eliminate. The NVA threw its best against the leathernecks of Hotel Btry.

howitzers already were firing counter-battery fire at rocket launch sites when attacked, and the 3/11 centralized fire direction center took over control of the fire missions and calculation of the firing data when the Hotel Btry FDC was destroyed.

Several months later in April, Major Andrew Bauer, the operations officer (S-3) of 3/11, told 1stLt Wells that he was to take over the executive officer (XO) position at Hotel Btry on 15 May 1969. Wells greeted this news with mixed feelings. The XO position was a great assignment compared to the less exciting routine of the battalion FDC; however, recent S-2 intelligence from the Ap Dai La village near FSB Six-shooter was reporting that NVA sappers were planning to attack again around the middle of May.

On 15 May, the Hotel Btry commander, Captain Anthony "Tony" Brewin, arrived by jeep at the battalion headquarters on Hill 55 to take 1stLt Wells to FSB Six-shooter. On the trip to the battery position, Capt Brewin briefed Wells that the battery had been on a very tiring 50 percent alert for the past week due to the expected sapper attack.

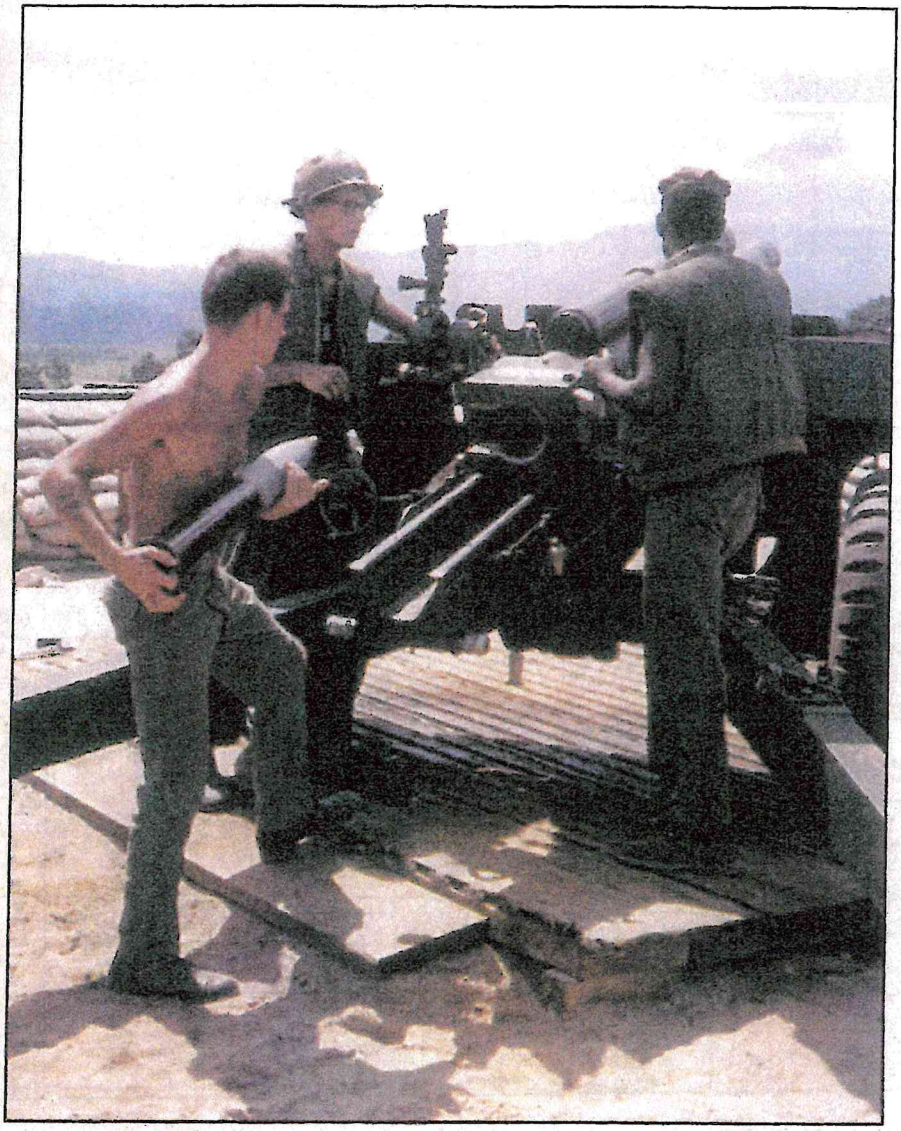
FSB Six-shooter was about five kilometers due west of the First Marine Division command post on the eastern slopes of Hill 327 (Freedom Hill) and was forward of the 2d Bn, 7th Marines CP near Dai La Pass. Six-shooter was a tempting target for the North Vietnamese because of its closeness to NVA base camps in Happy Valley and other NVA infiltration routes in Elephant Valley to the north. The entire area was a haven for the North Vietnamese Army units that constantly threatened the Da Nang vital area. Making it even more tempting as a target was the fact that Six-shooter also blocked a desired communist route through Dai La Pass into the 1stMarDiv CP.

The fire base was just 500 meters south of Ap Dai La village and was on uneven terrain surrounded at the back and sides by fairly steep and rolling hills. There were many avenues of approach into Six-shooter that the NVA could use, including Route 542, which led into Da Nang. If the NVA was able to take control of the surrounding hilltops, it would be able to fire down directly into the fire base.

Security for the position was provided by 1st Platoon from Hotel Co, 2/7, commanded by Second Lieutenant Charles "Rudy" Vallance. Hotel Co would rotate the security platoons about every six weeks and ran day-and-night patrols outside the perimeter of the fire base. There was also a detachment from a Navy construction battalion (Seabees) that was building a permanent mess hall for the Six-shooter position.

Each night from about 2200 to 0400 the battery fired hundreds of rounds at "harassment and interdiction" (H&I) targets toward Happy Valley. The H&I fires were in addition to fire missions called in by the 2/7 infantry units within range of the battery's 105 mm howitzers.

The constant firing at night made the forward artillery positions throughout Vietnam prime targets for sappers. When all six howitzers fired, the con-



This 3/11 gun crew stood ready to fire against any and all targets.

cussion that occurred was like an earthquake, and the muzzle blast was deafening. The noise of the howitzers as they fired masked any sounds that the sappers would make in approaching the firing position. The howitzer fire also muffled the noise bolt cutters made as the sappers cut their way through the concertina wire.

Six-shooter's defensive perimeter consisted of three rows of the "razor-blade" type concertina wire and extended approximately 50 meters from the gun line. Trip flares were rigged throughout the wire. Tied to the wire were empty C-ration cans with pebbles inside that would alert the Marines to movement within the wire. Wooden ammunition boxes, filled with unused gunpowder bags, also were placed throughout the defensive wire. These boxes would ignite into a small inferno that would light up the surrounding area when a tracer round was fired into the box.

First Lt Wells had the two flank howitzers practice firing "self-illumination" targets using high-angle fire. The firing data was recorded for immediate use by 1stLt Paul Buceti, who was the battery fire direction officer. This meant that Six-shooter would not have to wait for illumination to be fired from other supporting artillery units or AC-47 flare ships if illumination was needed in a hurry. This proved to be invaluable training just a few nights later.

Sunday night, 18 May, was as tense as any of the preceding nights, and the Marines were still on 50 percent alert. That night, however, some of the local Vietnamese dogs that were kept as pets seemed to be barking more than usual.

Unknown to the Marines, an NVA sapper company, with accompanying infantry, was making its way toward Six-shooter. The sappers were determined to completely destroy the artillery base on this second attempt. They would bring honor for Ho Chi Minh's 80th birthday the next day. Local Viet Cong (VC) communist guerrilla guides helped the sapper company evade the Marine patrols of H/2/7. They staged in a tree line forward of Six-shooter to rest and prepare themselves for the attack.

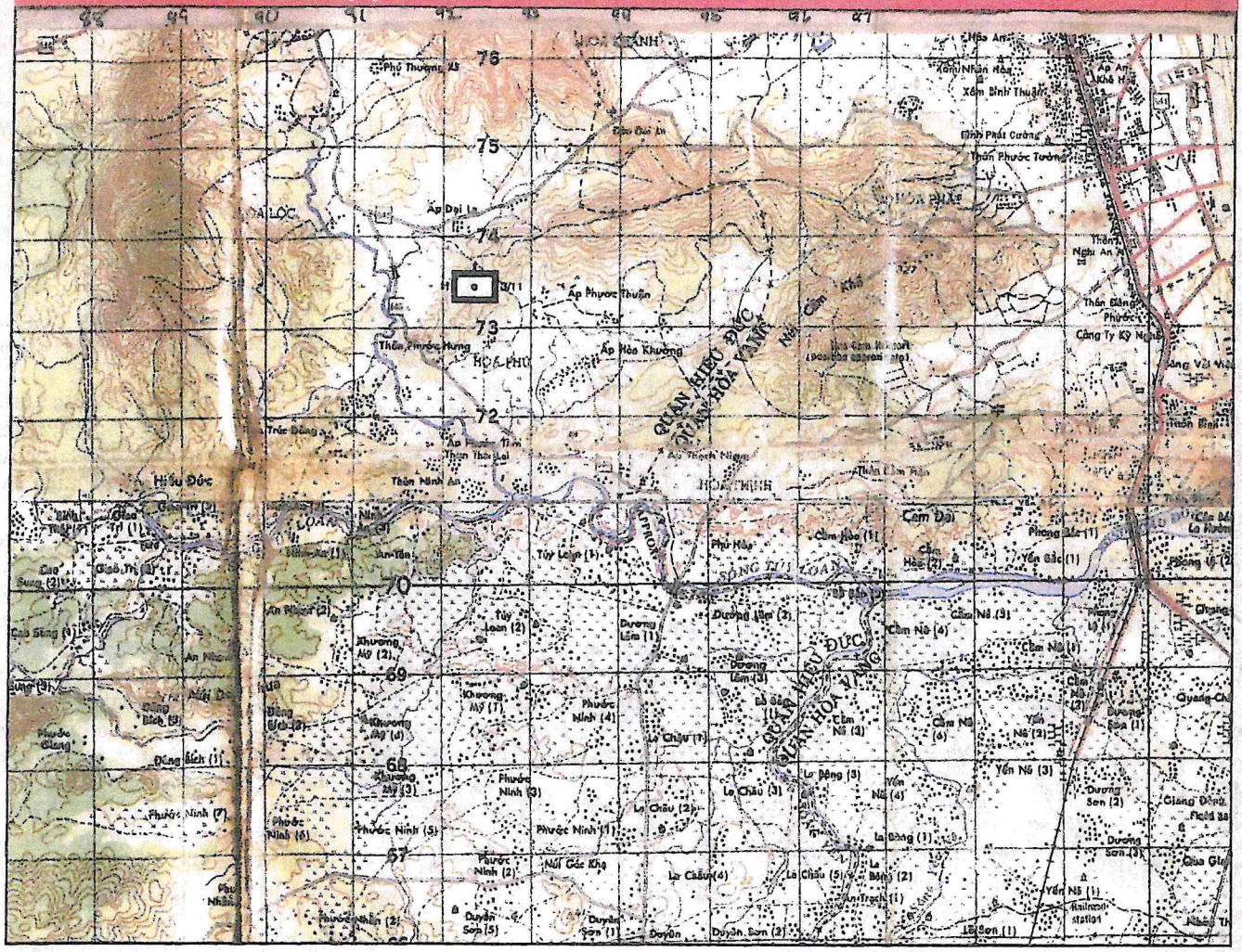
VC who lived in nearby villages had cautiously probed Six-shooter's defenses on preceding nights. They also had a detailed sketch of the fire base that was provided by a VC sympathizer among the Vietnamese workers who occasionally worked inside the position picking up and hauling trash.

The sappers studied the map one last time before they discarded their clothing except for a simple loincloth to make it easier to get through the razor-edge concertina wire. They took time to blacken themselves with charcoal and check their weapons and grenades. Their arsenal included B40 rockets and launchers, AK47 rifles, satchel charges and a big assortment of Chinese communist (Chicom) grenades. Most Chicom grenades were made from small condensed-milk cans. The sappers also brought with them giant grenades, made from #10 fruit-juice cans. These were filled with explosives and strapped to their bodies. Some of the sappers also carried funnel-shaped explosives to blow up the guns.

The sappers broke into small groups and stealthily made their way toward Six-shooter, making bigger moves whenever the guns fired the H&I targets or other fire missions. The lead sappers had 2-foot-long bolt cutters that made it easy to cut through the maze of concertina wire. They then tied back the cut ends to make a path through the wire for the others to follow.

After several hours the sappers had cut their way through the wire at two different locations and had made their way through two of the three tangled rows of concertina wire undetected. They were almost within grenade range of the gun line and could see the outline of the sandbagged bunker that was the "exec pit" where the firing of the howitzers was controlled. It was important to destroy the exec pit to ensure the success of the attack. More

Fire Support Base Six-shooter—Vietnam 1969



NVA soldiers were nearby in the tree line waiting for their comrades to get inside the position before joining the battle.

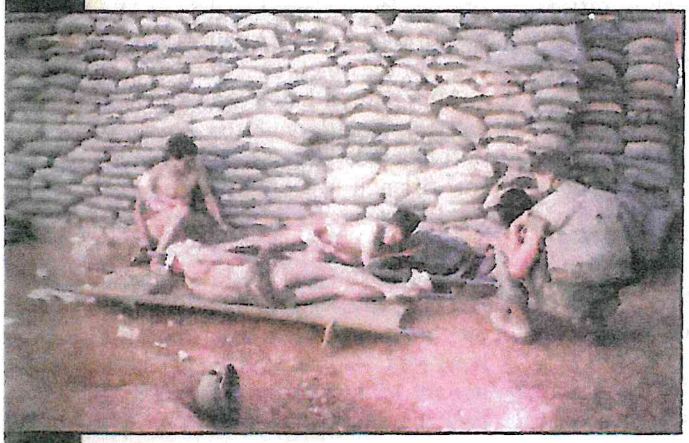
Luck blessed Hotel Btry this time. Around 0200 one of the Marines near Gun 6 spotted movement in the wire and fired his M16, which caused the sappers to prematurely begin their attack. The sappers were trapped between the outer two rows of concertina and the final roll of wire in front of the gun line. They had lost their advantage of surprise.

Marines not on watch were jarred out of a fitful sleep by the sound of a tremendous explosion on Gun 6. A sapper had lobbed a large grenade into the parapet, wounding four of the cannoneers.

First Lt Wells grabbed his helmet and M16 and sprinted to the XO bunker as the fight erupted along the gun line. Within minutes the prerecorded firing data for firing self-illumination using high-angle fire had been sent to the flank guns. The cannoneers immediately cranked the barrels up and lit up the defensive wire with illumination rounds.

It was tense inside the XO bunker, as the Marines knew they were a primary target for the sappers. A Marine ran inside the exec pit, yelling, "Lieutenant Wells, there's a body outside." A sapper had been in the process of throwing one of the giant fruit-juice can explosives when he was shot by one of the cannoneers. The grenade fell to his chest and detonated, blowing the upper half of his body 50 feet away, landing outside the exec pit.

Marines along the gun line were now firing into the ammo boxes in the wire, igniting the powder that further



The Marines were hit hard, but so were the sappers. These three sappers were wounded, and two of them had to be moved by stretcher after they were disarmed.



Cpl Julian Macias' Gun 6 bore the brunt of the NVA sapper attack, but dished out much more than it took.

lit up the defensive wire. Several of the sappers who had been hiding behind the ammo boxes were forced to move as gunfire from the cannoneers cut them down. The section chief of Gun 6, Corporal Julian Macias, directed his men to lower the tube of their howitzer, and they quickly sent deadly "beehive" rounds toward the attackers and the tree line.

Most of the sappers were killed during this initial fusillade of fire. Those not killed could not move because of the heavy volume of gunfire and grenades pouring out from the Marines. The sappers with B40 rocket launchers were dropped by the Marines before they could get a clear shot at the exec-pit bunker. The only rockets they were able to fire impacted against the sandbagged walls around the howitzer positions.

After a while the gunfire slowed and an AC-47 began orbiting the firebase, dropping flares. As the early morning darkness began to fade into the purple light of the dawn, 2dLt Rudy Vallance moved a squad from 1st Plt into position to sweep the perimeter, capturing four sappers as the Marines moved down the gun line.

The fifth surviving sapper decided just to stand up, and 1stLt Wells yelled, "Cease fire," as a Marine fired his M16 but missed. Sergeant Daniel Bignell, who commanded Hotel Btry's reaction squad, had one of his men move outside the wire and take the sapper prisoner.

By 0600, 18 sappers lay dead in front of the gun line. Among the five who had been captured was a squad leader. Numerous weapons also were picked up by Marines, including two crew-served weapons, B40 rocket launchers, 90 Chicom grenades and shape charges powerful enough to destroy the breechblocks of the howitzers.

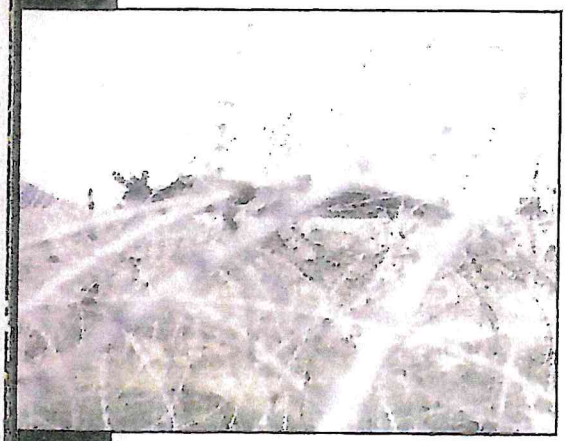
The next day, the commanding general of III Marine Amphibious Force, Lieutenant General Herman Nickerson Jr., sent a message to all units in the 1stMarDiv:

"The highly effective and aggressive defense of the artillery position of H/3/11 on 19 May is noted with admiration ... resulting in eighteen enemy KIA, five PW's, at a cost of only five friendly WIA (minor), stands out as an example of how to deal with sappers ... and reflects great credit on the individual Marines involved."

The Marines won one more battle of the long war.

Semper Fidelis!

Editor's note: Retired Marine LtCol Wells' Vietnam service was as an artillery FO and executive officer, Btry H, 3/11. He now resides in Cupertino, Calif.



After the battle, FSB Six-shooter remained ready for more action.

CAP Echo 4: A Different Look at Tet 1968
Jack Wells
Leatherneck; Jan 2011; 94, 1;
pg. 20

VIETNAM

CAP Echo 4:
A Different Look at Tet 1968

By Jack Wells

At 2000 on Christmas 1967, a 10-man patrol departed from a command post (CP) northwest of Hoi An, near the coast, on a routine four-hour patrol. It was expected to be noneventful for the Marines of Company H, 2d Battalion, Third Marine Regiment, Third Marine Division as the Christmas cease-fire was in effect. Private First Class Frederick J. Burns was on the patrol, having joined "Hotel" Co a week earlier.



COURTESY OF JACK WELLS

PFC Frederick J. Burns

Around 2300, on the return to the company position, the squad leader halted the patrol for 15 minutes to listen and observe for enemy activity. Around 2330, the patrol passed a listening post near the company perimeter, and the men on the LP counted the Marines as they passed in the dark. There were only nine Marines; PFC Burns was missing.

As soon as possible, on a pitch-black night and in pouring rain, Hotel and Foxtrot companies began the search for PFC Burns. No one could have foretold that PFC Burns would be tied by a cruel fate to a battle six weeks later at CAP Echo 4, five miles to the north, where on 8 Feb. 1968, two more Marines would be missing in action (MIA).

CAP Echo 4 was one of a series of Combined Action Program (CAP) units established in strategic villages around the perimeter of the Da Nang Air Base. The CAP was implemented by the Marine Corps not long after the Marines of the 9th Expeditionary Brigade landed across Red Beach 2 in Da Nang on 9 March 1965. The concept of the program was to ensure the security of strategic villages which would, in turn, help the Marine military efforts.



COURTESY OF JACK WELLS

Echo Combined Action Program members posed for this Christmas 1967 photograph at Echo CAP headquarters, south of Da Nang. Top, from the left: HM3 Gregory Gifford, unknown Marine, Sgt Ed Palmer; middle row, from the left: Cpl Mike Readinger, unknown Marine, Cpl Pete Cruz; bottom: Cpl Dennis Hammond.

The start of the CAP program is credited to Lieutenant Colonel William W. Taylor, who commanded 3d Bn, 4th Marines near Phu Bai in 1965. In 1968, the commanding general of III Marine Amphibious Force, Lieutenant General Robert Cushman Jr., wrote about the Marine Corps' CAP: "If our American culture has anything of value to offer the new Vietnamese society, it must be taught by the example of those serving in Vietnam.

"Among those ideals which we can teach by example are: A high regard for human life; a sincere concern for the happiness, health, and welfare of our fellow man; a respect for moral principles supported by individual integrity; and a willingness to act selflessly in support of our ideals."

Marines and corpsmen selected for a CAP platoon first would attend a four-week Vietnamese language school. The school was located near My Khe beach, in Da Nang, within the large III MAF headquarters compound where 2d Combined Action Group (CAG) headquarters also was located.

After completing the school, they would be assigned to a combined action platoon at a specific village where the CAP platoon would provide security, conduct patrols and ambushes around the village, help train the Vietnamese Popular Forces (PFs) and help with civic action and psychological operations (PSYOP) to help destroy the Viet Cong influence and infrastructure in the area.

A CAP platoon typically consisted of a Marine squad along with a U.S. Navy corpsman, supplementing a platoon of about 35 PF militia. Former CAP Marine Corporal Tim Duffie states on his Web site www.capmarine.com: "We shared the risk of living in the villages 24 hours a day, thereby earning the love and respect of thousands of villagers who simply wanted to survive a war they didn't want."

By mid-1968 there were four combined action companies in the five provinces that made up South Vietnam's northern military region called "I Corps." CAP Echo 4, in 2d CAG, was one of about 80 CAP units in 2d CAG's area of responsibility in Quang Nam Province.

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Six Echo CAP units were located around the perimeter of the Da Nang Air Base. CAP Echo 4 was located in the village of Lo Giang just a few miles from the southeast end of the airfield and the city of Da Nang. The location of CAP Echo 4 enhanced the security for the Cam Le Bridge that spanned the Cau Do River, a critical southern access to what was called the Da Nang Vital Area.

By late January 1968, overwhelming evidence of numerous enemy units pouring into Quang Nam Province led the commander of Military Assistance Command, Vietnam, Army General William C. Westmoreland, to cancel the previously announced 36-hour cease-fire that was to start at 1800 on 29 Jan. 1968. By the end of the day on the 29th, Major General Donn J. Robertson, commanding the 1stMarDiv, placed all units on 100 percent alert. After midnight, communist forces launched attacks throughout Quang Nam Province. The anticipated communist offensive had begun.

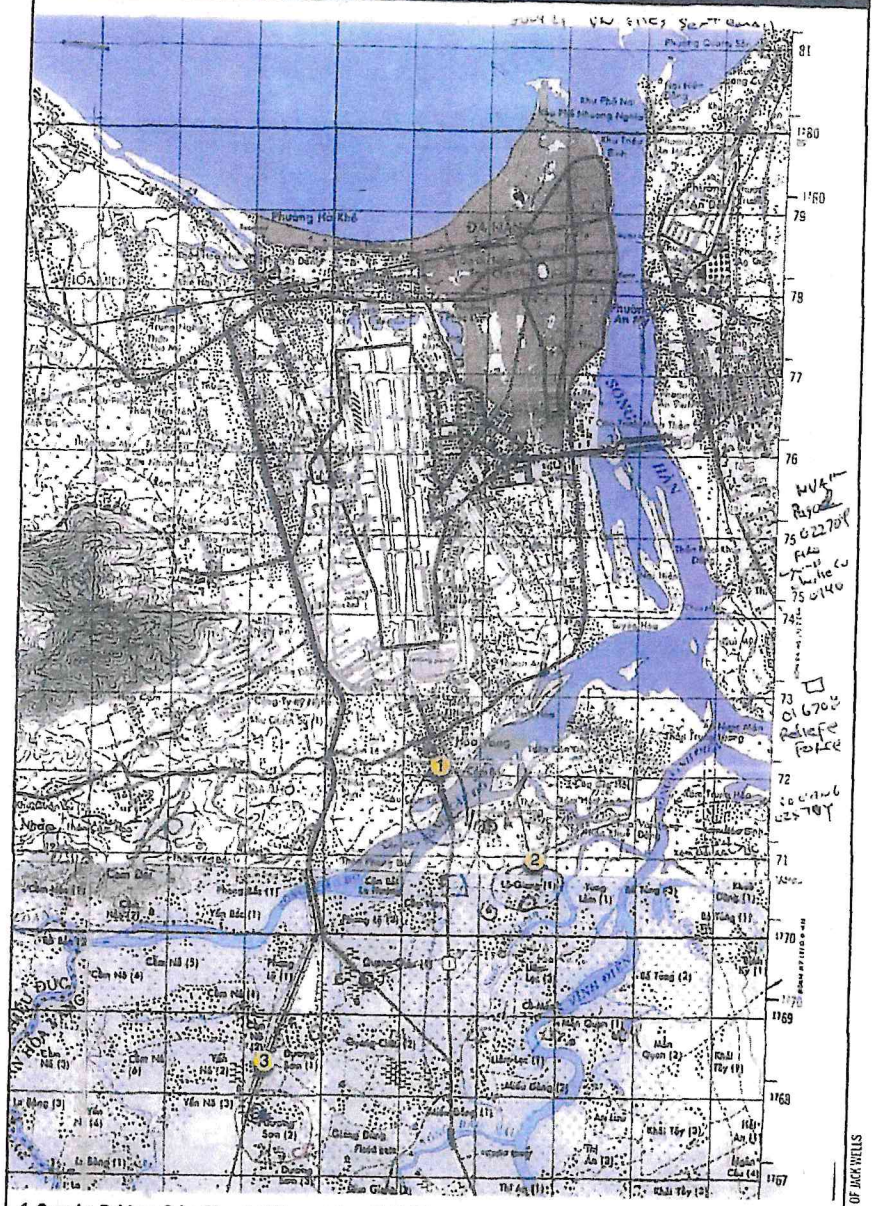
By the next morning, 65 rockets had struck Da Nang Air Base, sappers penetrated the wire of 7th Engineer and 7th Communications battalions, and the Army of the Republic of Vietnam's I Corps headquarters had been attacked. North Vietnamese Army (NVA) and Viet Cong (VC) forces were moving aggressively against Da Nang Air Base and the designated surrounding "Vital Area."

By early February, what would be known as the Tet Offensive of 1968 was reaching peak intensity. Following a morning meeting between GEN Westmoreland and his senior I Corps commanders on 7 Feb., GEN Westmoreland confirmed the threat against Da Nang as extremely serious and ordered two battalions from the U.S. Army Americal Division, located south near Chu Lai, to move immediately to Da Nang where they would come under operational control (OPCON) of 1stMarDiv.

The Americal battalions would be called "Task Force Miracle" and would move to the 2/3 Tactical Area of Responsibility south of the Cau Do River. By late afternoon 7 Feb., lead elements of the U.S. Army's 1st Bn, Sixth Infantry, 198th Light Infantry Brigade arrived in a landing zone near the village of Duong Son and the 2/3 CP west of Highway 1. By 0200, 8 Feb., Alpha Co, 6th/198th was in a night defensive position north of Lo Giang; Charlie Co, 6th/198th was in a position to the southeast of Lo Giang.

Around 0345, 8 Feb., NVA forces from the 2d NVA Div and local VC units launched their attack against the CAP Echo 4 compound in Lo Giang. By first light, the compound was surrounded by NVA. The leathernecks at CAP Echo 4 were in danger of being overrun and requested reinforcements from the Echo CAP headquarters.

Da Nang Vital Area, 1967



1-Cam Le Bridge 2-Lo Giang 3-Duong Son, 2/3 CP

COURTESY OF JACK WELLS

Early that morning, Echo CAP vehicles from headquarters at Hoa Vang picked up volunteers from Echo 2, some of the other Echo CAPs and a small group of Vietnamese PFs, and headed south away from Da Nang, across the Cam Le Bridge. The reaction force was led by Marine Captain Howard L. Joselane, Commanding Officer, Echo CAP, and included 15 other Marines, two Navy corpsmen and the Vietnamese PFs.

Reaching Highway 1 on the south side of the bridge over the Cau Do River, the reaction force disembarked and moved to a nearby pagoda to plan their move to Lo Giang. Capt Joselane split the force into two groups, taking his group east across a large expanse of rice paddies toward a tree line near Lo Giang. The second group, led by Sergeant Ed Palmer, moved behind and to the right along an irrigation ditch toward the village.

Capt Joselane's group almost had reached the tree line when a large force of NVA sprung its ambush with Joselane's group taking the brunt of the automatic-weapons fire and grenades. Within minutes all but one Marine and several of the PFs in Joselane's group were dead. Corporal Carl Greeno lay severely wounded.

Capt Joselane's last radio transmission

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COURTESY OF JACK WELLS

Above: The CAP Echo 4 compound

Below: Cpl Dennis Hammond is on the left and Cpl Don Talbot on the right; the Marine in the middle is unknown in this photograph taken at CAP Echo 2. Although he was carried as missing, Hammond continued to be promoted with his peer group. His remains were found years after the battle, based on a rough map drawn by Jim Phister, who was the Army door gunner captured along with Army WO Frank Anton. SSgt Hammond's remains were buried in Texas.



COURTESY OF MIKE READINGER

to the Echo CAP headquarters, as remembered by Cpl Mike Readinger, was: "We're not gonna get out. Too many of them. They're all over us. Tell my wife I love her."

Sgt Palmer's group also had been hit, and PFC Don Berger was the first wounded. Hospital Corpsman Third Class Gregory Gifford treated Berger, and then Palmer and Berger moved back to find help. Cpl Dennis Hammond took over command of the second group after Palmer and Berger departed. Hammond was due to rotate home within a few weeks, but immediately volunteered for the relief force when he heard Echo 4 was in trouble.

Hammond and his men tried to reach Joselane's men, but soon were flanked by the enemy. Minutes later, Lance Corporal Don Talbot was shot by an NVA soldier just a few feet away. Talbot killed the NVA soldier but was quickly hit two more times by enemy soldiers. He then killed both of them. A Chinese Communist (Chicom) grenade exploded next to Talbot, and when he regained consciousness, all Talbot remembered was being facedown in a ditch with NVA soldiers tying his hands behind his back and pulling off his ring.

Cpl Pete Cruz and LCpl John Murphy were dead. Cpls Dennis Hammond and Joe Zawtocki Jr. were missing. All the gunfire had stopped. Talbot did not know that Cpl Greeno from Joselane's group was still alive near the tree line to the left.

All Talbot knew was that no American voices could be heard, and that there were still NVA around him. He figured his only chance was to play dead. Talbot's face was bloody from grenade shrapnel, and blood covered his utilities from his gunshot wounds. An NVA soldier occasionally would prod him with a weapon, checking to see if he were still alive.

Around the time that the CAP Marine reaction force was moving toward Echo 4, the U.S. Army relief force, Co A, 6th/198th, was moving toward Lo Giang from the north; and Co C, 6th/198th moved toward Lo Giang from the south. A few hours later, by mid-to-late morning, both companies were in battle with NVA who had them pinned down.

Around noon, a human-wave assault by NVA soldiers came out of a tree line near Lo Giang into Co A's positions. Within a short time, the company had 14 soldiers killed in action and 35 wounded. Second Lieutenant Joseph B. Bowman, a platoon commander with Co A, posthumously would be awarded a Distinguished Service Cross for his heroism during the up-close, at times, hand-to-hand battle against the NVA soldiers.

Charlie Co, 6th/198th, to the southwest, suffered heavy casualties in a mortar attack. Many of the men, including all the officers, were wounded. The company suffered two KIA and 28 WIA. These casualties were in addition to the casualties suffered earlier in a battle closer to the village.

The Echo 4 leathernecks, led by Sgt Keith Cossey, managed to hold out against the NVA attack, in spite of the fact that all were wounded. When they were almost out of ammunition, Cpl Clyde Sawyer and some of the other Marines retrieved AK47s and ammo from dead NVA and VC in front of the Echo 4 defensive positions in order

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to continue their fight. Around 1550, U.S. Air Force helicopters, supported by fixed-wing air, miraculously were able to land next to the compound, evacuating the Marines and the surviving PFs from CAP Echo 4.

After all the vicious fighting, that night, LCpl Talbot found himself alone after NVA soldiers, who had stayed around him, scattered when artillery fire started landing around Lo Giang. Talbot managed to free his hands, but could not walk because of his wounds. He started a slow, painful, nightlong crawl toward Highway 1 where the reaction force had assembled the day before. An Army of the Republic of Vietnam patrol found him and sent word to U.S. Army personnel who arrived in jeeps to take Talbot to the naval hospital in Da Nang.

On the morning of 9 Feb., CAP Marines from a second reaction force made it to CAP Echo 4 and found another survivor from Joselane's Echo CAP reaction force, a badly wounded Cpl Carl Greeno, lying near the village.

This battle for CAP Echo 4 is virtually unknown in Vietnam War history. The fierceness of the fighting that left 34 U.S. Army, Marine and Navy dead, more than 70 wounded, and the capture of three Marines, in less than 24 hours matches the intensity of the more widely known battles. The fact that the Echo 4 battle occurred within a short distance of Da Nang Air Base and the Freedom Hill PX, considered by many to be "the rear area," demonstrates the intensity of the fighting around Da Nang during the 1968 Tet Offensive.



COURTESY OF JACK WELLS

Cpl Dennis Hammond



COURTESY OF JACK WELLS

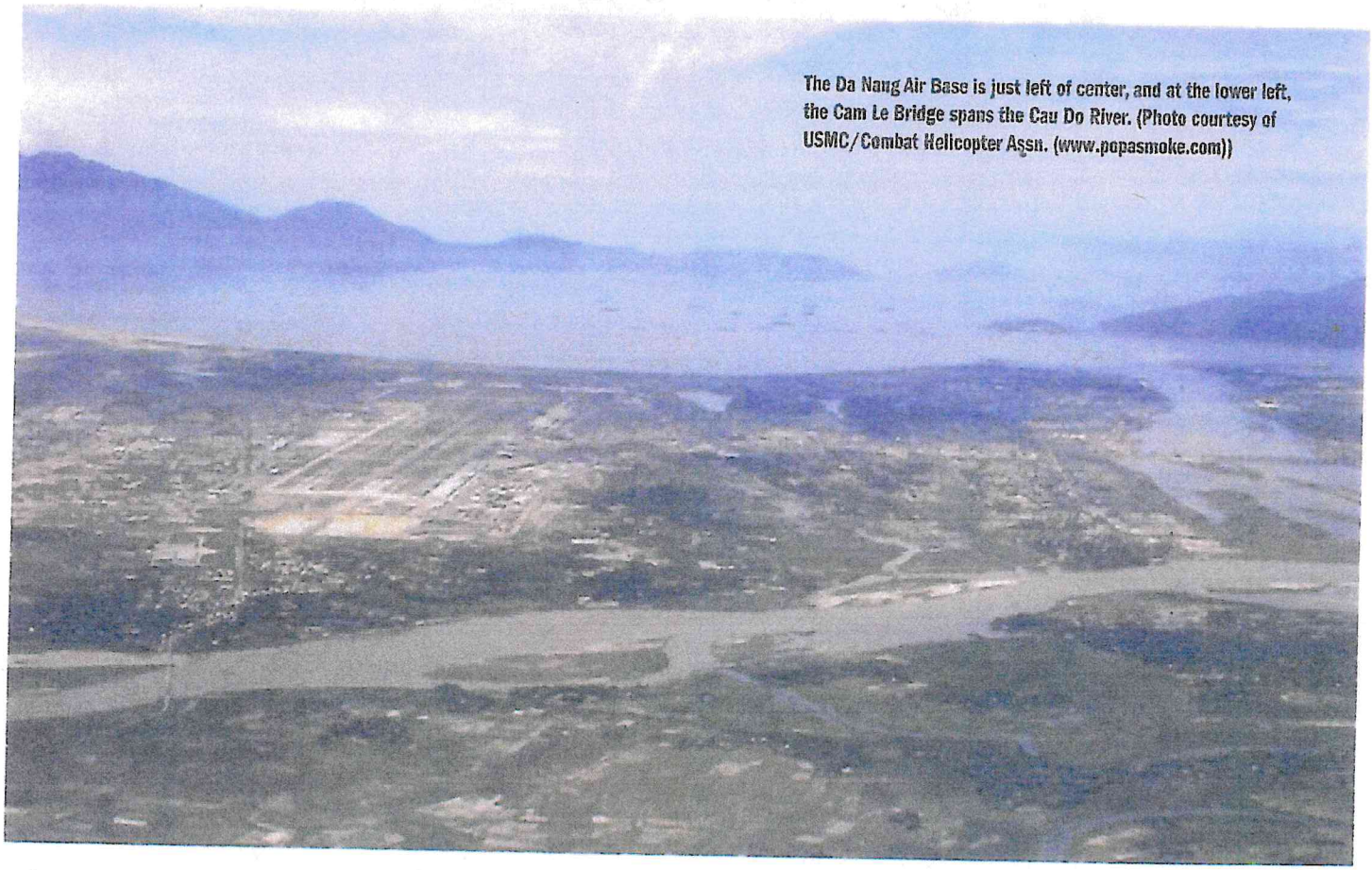
Cpl Joe Zawtocki Jr.

Weeks later, Cpls Dennis Hammond and Joe Zawtocki and PFC Frederick Burns joined other American prisoners of war in a jungle prison hidden somewhere south of the Que Son Mountains and west of Tam Ky. An Army helicopter pilot, Warrant Officer Frank Anton, who had been captured on 5 Jan. 1968, watched as turncoat Marine PFC Robert Garwood, armed and wearing Vietnamese clothing, escorted Burns, Hammond and Zawtocki into the camp. PFC Garwood had disappeared from his Marine unit near Da Nang on 28 Sept. 1965, and was classified as MIA.

For the POWs, life in the jungle prison was brutal and horrific. There was not even enough food for the Vietnamese guards, let alone the prisoners, and many in the jungle camps died. PFC Burns became sick and died on 2 Jan. 1969. Cpl Zawtocki died on Christmas Eve 1969. Cpl Hammond managed to live until 17 March 1970, before dying from malnutrition and dysentery. Before dying, Hammond told Frank Anton, "Make sure you get Garwood." Hammond was proud to be a Marine and was bitter about Garwood's betrayal.

Staff Sergeant Zawtocki's (the POWs were promoted while in captivity) remains were repatriated in 1985—Sgt Burns' remains in October 1994, and SSgt Hammond's remains in 2004. They will not be forgotten, and the successes of the Vietnam combined action platoons serve as a model for actions in today's war on terrorism.

Editor's note: Retired LtCol Jack Wells served as an artillery FO for Alpha and Bravo companies, 1/7 in Vietnam. His new book, "Class of '67: The Story of the 6th Marine Officer Basic Class of 1967," was reviewed in the December 2010 Leatherneck, *and is available from the MCA bookstore at www.marineshop.net, or by calling toll-free: (888) 237-7683. Chapter 13 in the book recounts a battle against the NVA that fled the CAP Echo 4 battle only to run into Foxtrot, 2/3 Marines.*



The Da Nang Air Base is just left of center, and at the lower left, the Cam Le Bridge spans the Cau Do River. (Photo courtesy of USMC/Combat Helicopter Assn. (www.popasmoke.com))

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ANNUAL DEVELOPER FEE REPORT

AS REQUIRED BY GOVERNMENT CODE SECTIONS 66006

School District Name: Chualar Union School District

Reporting Period: July 1, 2024 to June 30, 2025

Date Report Made Available to Public: December 26, 2025

Date report Presented to the Board: January 21, 2026

1. **Description of the type of fee in the fund.**

Level I fees: Fees charged to development projects for the construction or reconstruction of school facilities when applicable legal requirements, including justification for levying of fees, are met.

Level II fees: Fees charged to development projects for the construction or reconstruction of school facilities when the District has met further requirements including timely application for State construction funding and determination of construction eligibility; conduct and adoption of a School Facility Needs Analysis; and two of four statutory requirements as detailed in Government Code Section 65995.6(b).

2. **Amount of the Fee:** The District collects Level II fees at the rate of $4.79 per square foot of residential development and $0.78 per square foot of commercial development.

3. **Balance of the Fund:**
   a. Beginning (July 1, 2024): $ 7,207.85
   b. Ending (June 30, 2025): $ 7,549.61

4. **Revenue:**
   a. Fees Collected: $ 0
   b. Interest Earned and fair market value adjustments: $ 341.76

5. **Approximate date by which public improvements will commence if sufficient funds have been collected to complete financing on an incomplete public improvement:** District improvements are ongoing.

6. **Description of interfund transfers/loans from the fund to other funds:** Interfund Transfer from General Fund to Capital Facilities Fund $ 0.

7. **Amount of refunds made to fee payees:** $ 0.

AB-1390 Public school governance: board member compensation. (2025-2026)

SHARE THIS:

Date Published: 10/13/2025 02:00 PM

Assembly Bill No. 1390

CHAPTER 639

An act to amend Sections 1090 and 35120 of the Education Code, relating to public school governance.

[Approved by Governor October 11, 2025. Filed with Secretary of State October 11, 2025.]

LEGISLATIVE COUNSEL'S DIGEST

AB 1390, Solache. Public school governance: board member compensation.

Existing law establishes county boards of education and school districts throughout the state to administer the public elementary and secondary schools within their respective jurisdictions. Existing law requires county boards of education and the governing board of each school district to prescribe and enforce rules not inconsistent with state law for their own government. Existing law authorizes the members of city or county boards of education or the governing boards of school districts to receive compensation not to exceed a specified amount between $60 and $1,500 per month, based on the average daily attendance for the prior school year in the jurisdiction of the governing board, as provided.

This bill would revise and recast provisions related to the compensation of members of city or county boards of education and the governing boards of school districts by increasing the authorized compensation to instead not exceed a specified amount between $600 and $4,500 per month, based on the average daily attendance for the prior school year in the jurisdiction of the governing board for the prior school year, as provided.

Vote: majority Appropriation: no Fiscal Committee: no Local Program: no

THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1. Section 1090 of the Education Code is amended to read:

1090. (a) The board of supervisors may allow, as compensation, to each regular member of the county board of education a sum not to exceed the following amounts:

(1) In any class one county, each regular member of the county board of education who actually attends all meetings held may receive as compensation for the regular member's services a sum not to exceed three thousand dollars ($3,000) per month.

(2) In any class two county, each regular member of the county board of education who actually attends all meetings held may receive as compensation for the regular member's services a sum not to exceed two thousand dollars ($2,000) per month.

(3) In any class three county, each regular member of the county board of education who actually attends all meetings held may receive as compensation for the regular member's services a sum not to exceed one thousand five hundred dollars ($1,500) per month.

(4) In any class four county, each regular member of the county board of education who actually attends all meetings held may receive as compensation for the regular member's services a sum not to exceed one thousand dollars ($1,000) per month.

(5) In any class five, class six, class seven, or class eight county, each regular member of the county board of education who actually attends all meetings held may receive as compensation for the regular member's services a sum not to exceed eight hundred dollars ($800) per month.

(b) Any regular member or pupil member who does not attend all meetings held in any month may receive as compensation for the regular member's or pupil member's services, an amount not greater than the maximum amount allowed by subdivision (a) or paragraph (2) of subdivision (h), as applicable, divided by the number of meetings held, and multiplied by the number of meetings actually attended.

(c) The amount of compensation shall be determined by the county board of supervisors, or, in a county having a fiscally independent county board of education, by the county board of education.

(d) A pupil member or regular member of a county board of education may be paid for any meeting for which the member is absent if the board by resolution duly adopted and included within its minutes finds that at the time of the meeting the member was performing services outside the meeting on behalf of the board, the member was ill or on jury duty, or the absence was due to a hardship deemed acceptable by the board.

(e) There may also be allowed to each regular member who uses a privately owned automobile in the discharge of necessary official duties as a member of the county board of education, the same amount as allowed by any county official in the performance of the county official's duties. The mileage rate allowed in this section shall be based on the total mileage claimed in a calendar month.

(f) For purposes of this section, the classification of counties shall be determined pursuant to Section 1205.

(g) On an annual basis, the county board of education may increase the compensation of individual regular members of the board beyond the limits delineated in this section, in an amount not to exceed 5 percent based on the present monthly rate of compensation. Any increase made pursuant to this section shall be effective upon approval by the county board of education. This action may be rejected by a majority of the voters in that county voting in a referendum established for that purpose, as prescribed by Chapter 2 (commencing with Section 9100) of Division 9 of the Elections Code.

(h) The county board of education may award a pupil member either or both of the following:

(1) Elective course credit based on the number of equivalent daily instructional minutes for the pupil member's services provided.

(2) Monthly financial compensation as determined by the county board of education.

(i) As used in this section, the following definitions apply:

(1) "Pupil member" means a pupil board member appointed pursuant to subdivision (b) of Section 1000.

(2) "Regular member" means a board member elected or selected pursuant to subdivision (a) of Section 1000.

SEC. 2. Section 35120 of the Education Code is amended to read:

35120. (a) (1) In a school district in which the average daily attendance for the prior school year exceeded 250,000, each regular member of the governing board of the school district who attends all meetings held may receive as compensation for the regular member's services a salary as set forth by the local city charter law or applicable rules and regulations and as determined by a local compensation review committee.

(2) In a school district that is not located in a city and county, and in which the average daily attendance for the prior school year exceeded 60,000, the governing board may prescribe, as compensation for the services of each regular member of the board who attends all meetings held, a sum not to exceed four thousand five hundred dollars ($4,500) in any month.

(3) In a school district in which the average daily attendance for the prior school year was 60,000 or less, but more than 25,000, each regular member of the city board of education or the governing board of the school

district who attends all meetings held may receive as compensation for the regular member's services a sum not to exceed three thousand dollars ($3,000) in any month.

(4) In a school district in which the average daily attendance for the prior school year was 25,000 or less, but more than 10,000, each regular member of the city board of education or the governing board of the school district who attends all meetings held may receive as compensation for the regular member's services a sum not to exceed two thousand dollars ($2,000) in any month.

(5) In a school district in which the average daily attendance for the prior school year was 10,000 or less, but more than 1,000, each regular member of the city board of education or the governing board of the school district who attends all meetings held may receive as compensation for the regular member's services a sum not to exceed one thousand two hundred dollars ($1,200) in any month.

(6) In a school district in which the average daily attendance for the prior school year was 1,000 or less, each regular member of the city board of education or the governing board of the school district who attends all meetings held may receive as compensation for the regular member's services a sum not to exceed six hundred dollars ($600) in any month.

(7) A regular member or pupil member who does not attend all meetings held in any month may receive, as compensation for the regular member's or pupil member's services, an amount not greater than the maximum amount allowed by this subdivision or paragraph (2) of subdivision (f), as applicable, divided by the number of meetings held and multiplied by the number of meetings attended.

(8) For purposes of providing compensation pursuant to paragraphs (1) to (6), inclusive, average daily attendance for the prior school year may be increased by a school district's percentage of excused absences reported for the 1996–97 fiscal year.

(b) The compensation of regular members of the governing board of a school district newly organized or reorganized shall be governed by subdivision (a). For this purpose, the total average daily attendance in all of the schools of the school district in the school year in which the organization or reorganization became effective shall be considered the average daily attendance in the school district for the prior school year.

(c) A pupil member or regular member may be paid for any meeting when absent if the board, by resolution duly adopted and included in its minutes, finds that at the time of the meeting the member is performing services outside the meeting for the school district or districts, the member was ill or on jury duty, or the absence was due to a hardship considered acceptable by the board.

(d) Compensation provided pursuant to this section shall be a charge against the funds of the school district. If the city board of education or the governing board of the school district is the governing board of more than one school district, the compensation shall be charged against and paid by the respective school districts in the same proportion as the salary of the city superintendent of schools is charged against them. Compensation shall be reduced by an amount equal to any salary or compensation paid to the members of the city board of education from any funds of the city.

(e) On an annual basis, the governing board may increase the compensation of regular members beyond the limits delineated in this section, in an amount not to exceed 5 percent based on the present monthly rate of compensation. An increase made pursuant to this subdivision shall be effective upon approval by the governing board.

(f) The governing board of a school district may award a pupil member either or both of the following:

(1) Elective course credit based on the number of equivalent daily instructional minutes for the pupil member's services provided.

(2) Monthly financial compensation as determined by the governing board.

(g) As used in this section, the following definitions apply:

(1) "Pupil member" means a pupil board member appointed pursuant to subdivision (d) of Section 35012.

(2) "Regular member" means a board member elected or selected pursuant to subdivisions (a) to (c), inclusive, of Section 35012.

CHUALAR UNION ELEMENTARY SCHOOL DISTRICT

DISTRICT BOARD ROOM #29

24285 LINCOLN ST., CALIFORNIA 93925

MINUTES

Regular Board Meeting

7:00 PM

(Closed Session 6 - 7 pm)

December 10, 2025

The Board will meet in person at Chualar School.

All comments received by this time will be submitted into the record by the Board President or presiding officer. Please include your name and agenda item that you wish to comment on in the subject line of your email. If you wish to submit a public comment on more than one agendum item, please send a separate email for each item on which you are commenting. Please be aware that all written public comments, including your name and email address, may become public information. Send your comments to:

mcontreras@chualarusd.org no later than December 9, 2025, at 12:00 p.m.

Public comments may be made during the public comment portion of the meeting. There will be a 2-minute limit for individuals. There is no ceding of one's time to other individuals. Efforts will be made by staff to read the comments received into the record, but it cannot be guaranteed that written comments received by email will be read, nor that there will be enough time to read all the comments.

1. Opening Business

1.1 Call to Order Time 6:15 p.m.

1.2 Pledge of Allegiance

1.3 Roll Call

Martha Gallegos, Board President	Trustee Area #3	Present
Esperanza Rangel, Board Clerk	Trustee Area #3	Present
Itzel Sanchez, Board Member	Trustee Area #2	Present (arrived during closed session)
Domingo Rangel, Board Member	Trustee Area #3	Present
Mayra Gomez, Board Member	Trustee Area #1	Absent

1.4 Adoption of Agenda

Changes, additions (based on Provision of Emergency/Urgency), and approval of the Agenda as presented. 2/3 vote required if any item is added to the Agenda.

1.4.1 Changes to the Agenda

1.4.2 Additions to the Agenda **Item 6.8** Appointments to the Board Standing Committees and Organizations for 2026 **Item 6.9** Excellence in Education Award **Item 9.3** After School Education and Safety Program Plan 2026-2029 **Item 9.4** Adopt Resolution #08/2025-2026 Declaring a Board Vacancy **Item 9.5** Approval of the Maintenance/custodian/bus driver. **Item 10.1** Approval to extend the Independent Contract with Positive Learning LLC. through June 30th, 2026, not to exceed $20,000. **Item 10.2** Torres Electric, Ray Torres-Light fixtures removal

1.4.3 Adoption of the Agenda

RECOMMENDATION/ACTION:

"That the Chualar Board of Trustees adopts the agenda as presented.

Adoption of the Agenda. A motion was made by Trustee E. Rangel, seconded by Trustee D. Rangel, to adopt the agenda as presented. The motion passed by a 3-0-2 vote. All in favor

2. Identify Closed Session Topics of Discussion

Public Comment Period for Closed Session Items: General public comment on any closed session item that will be heard. Members of the public are welcome to participate as permitted by law. Persons wishing to be heard by the Board shall complete the available form and submit it to the Board Secretary prior to the meeting. The time of presentation is limited to two (2) minutes.

2.1 Personnel

2.1.1 Public Employee Discipline/Dismissal/Release/Complaint/Employment/

2.1.2 Superintendent's Evaluation

3. Adjourn to Closed Session Time: 6:20 p.m.

The Board of Trustees will meet in Closed Session to consider matters appropriate for Closed Session in accordance with Government Code Section 3549.1, 54956.7 through 54957.7, and Education Code Section 35146.

RECOMMENDATION/ACTION:

"That the Chualar Board of Trustees Adjourns to Closed Session."

A motion was made by Trustee E. Rangel, seconded by Trustee D. Rangel.
The motion passed by a 3-0-2 vote. All in favor

4. Reconvene to Open Session Time: 7:09 p.m.

RECOMMENDATION/ACTION:

"That the Chualar Board of Trustees Reconvenes to Open Session."

A motion was made by Trustee I. Sanchez, seconded by Trustee E. Rangel.
The motion passed by a 4-0-1 vote. All in favor

5. Report out of Closed Session:

Nothing to report

6. Annual Organizational Meeting

Education code 35143 requires that an annual meeting be held for Board members so that they may elect officers and set the day and regular meeting time.

RECOMMENDATION/ACTION:

"That the Chualar Board of Trustees elect officers, appoint representatives, and schedule regular meeting dates at the Annual Organizational Meeting."

All newly elected officers of the Board shall serve a one-year term up to the next Organizational meeting in December 2026.

6.1 Election of President of the Board

Motion by: E. Rangel To nominate: Martha Gallegos

Seconded by Trustee I. Sanchez.
The motion passed by a 4-0-1 vote. All in favor

(Upon conclusion of the election for the office of President, the duly elected President immediately assumes office and conducts the remainder of the meeting)

6.2 Election of Clerk of the Board

Motion by: D. Rangel To nominate: E. Rangel

Seconded by Trustee I. Sanchez.
The motion passed by a 4-0-1 vote. All in favor

6.3 Appoint the Superintendent/Principal as Secretary to the Board

Motion Martha Gallegos

Seconded: Esperanza Rangel

The motion passed by a 4-0-1 vote. All in favor

6.4 Establishment of Regular Board Meeting Day and Time

Day and Time 3rd Wednesday of each month-Closed Session 6:00 p.m. Open Session 7:00 p.m.
Motion Esperanza Rangel Seconded: Itzel Sanchez
The motion passed by a 4-0-1 vote. All in favor

6.5 **Establishment of Calendar for Regular Chualar Board Meetings for Calendar Year 2026**

Dates for each month

January 21 February 18 March 11 April 22 May 20 June 3 LCAP Public Hearing June 10 Budget Adoption July None August 26 September 16 & 30 October 21 November 18 December 9

Motion E. Rangel

Seconded: I. Sanchez

The motion passed by a 4-0-1 vote. All in favor

6.6 **Election of the Representative to the Executive Council of Monterey County School Boards Association 2026**

Motion by: I. Sanchez To nominate: D. Rangel

Seconded: M. Gallegos The motion passed by a 4-0-1 vote. All in favor

6.7 **Adopt Resolution #07/2025-2026 Designating Authorized Agent to Sign School Order**

Authorized Persons: Ruben Pulido, Superintendent, and Yen Le, Business Manager

A motion was made by Trustee E. Rangel, seconded by Trustee I. Sanchez.

The motion passed by a 4-0-1 vote. All in favor

6.8 **Appointments to the Board Standing Committees and Organizations for 2026**

Motion by: D. Rangel To nominate: I. Sanchez

Motion by: I. Sanchez To nominate: D. Rangel

A motion was made by Trustee E. Rangel, seconded by Trustee I. Sanchez.

The motion passed by a 4-0-1 vote. All in favor

6.9 **Excellence in Education Award** Pg. 13-24

1. Guitars 2. Arts Council Monterey County 3. Hartnell MI CASA

7. Presentations

A. Student Council/Board B. Artists INK

8. Oral Comments from the Public

A. Guidelines

Public comments may be made during the public comment portion of the meeting. There will be a 2-minute limit for individuals. There is no ceding of one's time to other individuals. Efforts will be made by staff to read the comments received into the record, but it cannot be guaranteed that written comments received by email will be read, nor that there will be enough time to read all the comments.

Mrs. Loveless, TK/Kindergarten Teacher, has a concern that the district only gives credit for 5 years of experience, she is afraid that many new teachers might go to a district that gives more credit for more years of experience.

Mrs. Perez, 2nd/3rd grade Teacher, is concerned that she has not been able to get her PTC funds from previous year which the business office is holding. She also has not heard from the district about a CTA negotiations meeting.

9. Consent Agenda

Action Items included on the Consent Agenda are to be approved by one motion unless a Board Member requests separate action on a specified item. There is no discussion of these items prior to the vote unless a member of the Board, staff or public requests in writing prior to the meeting specific items to be discussed. It is understood that the administrator recommends approval on all Consent Items. Each item on the Consent Agenda approved by the Board of Trustees shall be deemed to have been considered in full and adopted as recommended.

9.1 Approval of the Minutes of the Regular Board Meeting of November 12, 2025.

9.2 Approval of Bill of Registers

RECOMMENDATION/ACTION: Pg. 25-33

"That the Chualar Board of Trustees approves the Consent Agenda as presented."
A motion was made by Trustee E. Rangel, seconded by Trustee I. Sanchez.
The motion passed by a 4-0-1 vote. All in favor

9.3 After School Education and Safety Program Plan 2026-2029 Pg. 34-66
RECOMMENDATION/ACTION:
"That the Chualar Board of Trustees approve the After School Education and Safety Program Plan 2026-2029 ."
A motion was made by Trustee E. Rangel, seconded by Trustee I. Sanchez.
The motion passed by a 4-0-1 vote. All in favor

9.4 Adopt Resolution #08/2025-2026 Declaring a Board Vacancy
RECOMMENDATION/ACTION:
"That the Chualar Board of Trustees approve Resolution #08/2025-2026 Declaring a Board Vacancy
A motion was made by Trustee E. Rangel, seconded by Trustee I. Sanchez.
The motion passed to declare a board vacancy in Trustee Area # 1 by a 4-0-1 vote. All in favor

9.5 Approval of the Maintenance/custodian/bus driver

RECOMMENDATION/ACTION:
"That the Chualar Board of Trustees approve the appointment of the Maintenance/custodian/bus driver on the condition that all hiring requirements are cleared."
A motion was made by Trustee E. Rangel, seconded by Trustee I. Sanchez.
The motion passed by a 4-0-1 vote. All in favor

10. Approve SSB Roof Coating and Downspouts Contract.
RECOMMENDATION/ACTION:

"That the Chualar Board of Trustees approve the SSB Roof Coating and Downspouts Contract."
Tabled

10.1 Approval to extend the Independent Contract with Positive Learning LLC. through June 30th, 2026, not to exceed $20,000.
"That the Chualar Board of Trustees approve to extend the Independent Contract with Positive Learning LLC. through June 30th, 2026, not to exceed $20,000."
Improve structure of the Special Services Department/ Support Staff
A motion was made by Trustee E. Rangel, seconded by Trustee I. Sanchez.
The motion passed by a 4-0-1 vote. All in favor

10.2 Torres Electric, Ray Torres-Light fixtures removal Pg. 67
"That the Chualar Board of Trustees approve the estimate from Torres Electric, Ray Torres-Light fixtures removal."
A motion was made by Trustee E. Rangel, seconded by Trustee I. Sanchez.
The motion passed by a 4-0-1 vote. All in favor

11. 2025-2026 First Interim Report
RECOMMENDATION/ACTION:
"That the Chualar Board of Trustees approve the 2025-2026 First Interim Report ."
A motion was made by Trustee E. Rangel, seconded by Trustee I. Sanchez.
The motion passed by a 4-0-1 vote. All in favor

12. Proposals from Velcom, QOVO Solutions Inc., and AMS.NET MGT for the installation of 10 security cameras.

RECOMMENDATION/ACTION: Pg. 68-127

"That the Chualar Board of Trustees approve a proposal for the installation of 10 security cameras."

A motion was made by Trustee E. Rangel, seconded by Trustee I. Sanchez.
The motion passed by a 4-0-1 vote. All in favor

13. Quarterly Williams Report Pg. 128

INFORMATION: Nothing to report

14. Rejection of all bids Chualar School Buildings A – F Roof Replacement Project

RECOMMENDATION/ACTION:

"That the Chualar Board of Trustees reject all bids."

A motion was made by Trustee E. Rangel, seconded by Trustee I. Sanchez.
The motion passed by a 4-0-1 vote. All in favor

15. Superintendent's and/or Board Correspondence

-CSBA Conference

Board President, Martha Gallegos attended the Board Policies Worshop she recommended to the rest of the board members to update our board policies.
Board Clerk, Esperanza Range attended a workshop that talked about having a welcome center for the community having parent engagement.

-Williams Report 2025-2026 Pg. 129-130

-District purchase of a generator for cafeteria services. We have received it. The contractor will set it up

-Storm drain damage-coverage by KEENAN

-Sports-December 5th and 6th Basketball Jamboree at Gonzales, Fairview Middle School.

16. Advance Planning

16.1 Next Regular Board Meetings for the 2026 TBA -January 21st, 2026

16.2 Agenda Items for the next Board Meeting (Board Members Only)

-Interview/Apointment of new board member
-A. I. Presentation
-Power School
-Estimate for Special Education Services
-Bond Oversight Committee Member

17. Adjournment Time 10:56 p.m.

There being no further business, this meeting is adjourned.

Checks Dated 12/09/2025 through 01/13/2026 **Board Meeting Date 01212026**

Check Number	Check Date	Pay to the Order of	Check Amount
12960223	12/11/2025	CALIFORNIA AMERICAN WATER	51.68
12960224	12/11/2025	CULLIGAN WATER CONDITIONING	138.23
12960225	12/11/2025	DATAFLOW BUSINESS SYSTEM INC	591.16
12960226	12/11/2025	EMPLOYMENT DEVELOPMENT DEPT	944.81
12960227	12/11/2025	FRONTLINE TECHNOLOGIES GROUP	3,195.00
12960228	12/11/2025	GOLDEN STATE TRUCK & TRAILER	607.48
12960229	12/11/2025	HARMONY AT HOME	6,500.00
12960230	12/11/2025	GOTO COMMUNICATIONS, INC.	796.33
12960231	12/11/2025	LOZANO SMITH, LLP	2,156.50
12960232	12/11/2025	MARTINEZ, ALLEN ANTHONY	910.00
12960233	12/11/2025	ROSAS, ESDRAS	510.00
12960234	12/11/2025	SAVOR THE LOCAL	366.06
12960235	12/11/2025	CALIFORNIA ENERGY COMMISSION	14,010.48
12960236	12/11/2025	T-MOBILE	164.00
12960237	12/11/2025	THE POST BOX	72.00
12960238	12/11/2025	WATSONVILLE COAST PRODUCE INC	215.80
12960239	12/11/2025	WEST COAST ENERGY SYSTEMS LLC	29,320.25
12961749	12/16/2025	AMAZON CAPITAL SERVICES, INC.	422.44
12961750	12/16/2025	AMERICAN SUPPLY CO	781.88
12961751	12/16/2025	ANDERSEN'S LOCK AND SAFE	1,836.17
12961752	12/16/2025	AT&T	190.36
12961753	12/16/2025	CALIFORNIA'S VALUED TRUST	33,161.58
12961754	12/16/2025	CENTRAL COAST SYSTEMS INC	615.08
12961755	12/16/2025	CRYSTAL CREAMERY, INC.	349.20
12961756	12/16/2025	DATAFLOW BUSINESS SYSTEM INC	422.92
12961757	12/16/2025	DOCUMENT TRACKING SERVICES	383.00
12961758	12/16/2025	FIRST ALARM	125.45
12961759	12/16/2025	GOLD STAR FOODS	1,218.64
12961760	12/16/2025	GREAT MINDS PBC	2,798.72
12961761	12/16/2025	HOEY, CLAIRE ELIZABETH	2,300.00
12961762	12/16/2025	LOZANO SMITH, LLP	4,390.51
12961763	12/16/2025	PACIFIC GAS AND ELECTRIC CO	3,415.82
12961764	12/16/2025	PEARTREE+BELLI ARCHITECTS	5,357.86
12961765	12/16/2025	PURE WATER	366.01
12961766	12/16/2025	SCHELL TECHNICAL SVS, INC	174.00
12961767	12/16/2025	SILKE COMMUNICATIONS INC	2,076.64
12961768	12/16/2025	STURDY OIL COMPANY	304.90
12961769	12/16/2025	U.S. BANK	9,323.16
12961770	12/16/2025	VELASQUEZ PRINTING	368.97
12961771	12/16/2025	WESTERN EXTERMINATOR COMPANY	401.79
12963763	01/08/2026	AT&T	187.12
12963764	01/08/2026	CALIFORNIA AMERICAN WATER	45.76
12963765	01/08/2026	COLBI TECHNOLOGIES	50.00
12963766	01/08/2026	CSM CONSULTING, INC	750.00
12963767	01/08/2026	DATAFLOW BUSINESS SYSTEM INC	839.90
12963768	01/08/2026	GOLDEN STATE TRUCK & TRAILER	236.34
12963769	01/08/2026	POSITIVE LEARNING LLC	20,200.00 *
	Cancelled on 01/15/2026		
12963770	01/08/2026	LINDA SHINGU, INC.	1,437.50

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 12/09/2025 through 01/13/2026 **Board Meeting Date 01212026**

Check Number	Check Date	Pay to the Order of		Check Amount
12963771	01/08/2026	MARTINEZ, ALLEN ANTHONY		752.50
12963772	01/08/2026	MISSION LINEN SUPPLY		216.36
12963773	01/08/2026	PACIFIC GAS AND ELECTRIC CO		2,427.60
12963774	01/08/2026	ROSAS, ESDRAS		306.00
12963775	01/08/2026	SISC III		33,360.60
12963776	01/08/2026	THE POST BOX		74.00
12963777	01/08/2026	TORRES ELECTRIC		1,525.00
12963778	01/08/2026	US BANK		1,210.00
12963779	01/08/2026	WASTE MANAGEMENT		1,662.01
12963780	01/08/2026	WEST COAST ENERGY SYSTEMS LLC		6,195.00
12965538	01/13/2026	AMAZON CAPITAL SERVICES, INC.		43.95
12965539	01/13/2026	CRYSTAL CREAMERY, INC.		470.00
12965540	01/13/2026	CULLIGAN WATER CONDITIONING		69.05
12965541	01/13/2026	POSITIVE LEARNING LLC		19,900.00
12965542	01/13/2026	MCGRAW-HILL		1,544.19
		Unpaid Tax	135.11	
		Expensed Amount	1,679.30	
12965543	01/13/2026	SYSCO - SAN FRANCISCO		2,417.27
12965544	01/13/2026	T-MOBILE		171.40
12965545	01/13/2026	U.S. BANK		6,468.21
DDP-00000022	12/15/2025	Perez, Diana H		327.60
DDP-00000023	12/15/2025	Zuniga, Margarito		89.98
DDP-00000024	12/15/2025	Le, Yen T		491.40
DDP-00000025	12/18/2025	Zuniga, Margarito		55.44
		Total Number of Checks	**70**	**234,859.06**

	Count	Amount
Cancel	1	20,200.00
Net Issue		214,659.06

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	58	200,020.34
13	Cafeteria Fund	16	9,415.97
21	Building Fund	1	5,357.86
	Total Number of Checks	**69**	214,794.17
	Less Unpaid Tax Liability		135.11
	Net (Check Amount)		**214,659.06**

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Santa Cruz County Office of Education
MEDI-CAL ADMINISTRATIVE CLAIMING AGREEMENT

This Agreement is made and entered into this **1st** day of **April, 2026**, by and between Chualar Union School District (hereinafter referred to as "local educational agency" or "LEA") having an address at 24285 Lincoln Street (PO Box 188, Chualar, CA 93925 and the Santa Cruz County Office of Education, Region 5 Local Educational Consortium (hereinafter referred to as "LEC") having an address at 400 Encinal Street, Santa Cruz, CA 95060; (hereinafter referred to individually, the "Party" and collectively, the "Parties").

RECITALS

A. The Department of Health Care Services ("DHCS") is the single State agency responsible for administering the California Medical Assistance Program ("Medi-Cal") and the School-based Medi-Cal Administrative Activities Program ("SMAA") for Local Educational Consortia, Region 5, in accordance with California Welfare and Institutions Code Section 14132.4(c)(1). The catalog of Federal Domestic Assistance ("CFDA") number for this federal program is 93.778, Medical Assistance Program ("Medi-Cal").

B. LEC in accordance with California Welfare and Institutions Code Section 14132.47, subdivision (q)(1), is the agency responsible for coordination of SMAA for the California County Superintendents Educational Services Association ("CCSESA") LEC Region 5.

C. LEC has entered into that certain Agreement with DHCS for Administrative Services Related to Medi-Cal Administrative Activities.

D. Pursuant to the DHCS Contract, LEC has agreed to act as the administrative agency for matters on behalf of the local educational agencies claiming reimbursement of federal monies for Medi-Cal Administrative Activities ("MAA") services in accordance with California Welfare & Institutions Code Section 14132.47.

E. LEA is located within the LEC Region 5 and regularly makes claims under Medi-Cal. LEC and LEA desire to enter into an agreement memorializing the respective obligations of the Parties in connection with the submission of the Medi-Cal invoices to the DHCS for reimbursement from the Federal government.

F. Four regional Local Educational Consortiums formed the Central California SMAA Consortia (hereinafter referred to "CCSC") to share the duties associated with the preparation of quarterly time studies using the RMTS (Random Moment Time Study) methodology. The CCSC is comprised of the following Regional Local Educational Consortiums:

- Region 3 (Sutter County Superintendent of Schools)
- Region 4 (Contra Costa County Office of Education)
- Region 5 (Santa Cruz County Office of Education)
- Region 6 (Stanislaus County Office of Education)

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G. While the CCSC will combine Local Educational Consortiums for the purpose of creating a viable sample pool that can create a statistically valid random sample of moments, the claiming units will continue to individually invoice DHCS through their respective Local Educational Consortiums. DHCS will continue to enter into signed agreements with the individual Local Educational Consortiums and not enter into any agreement(s) with any consortia as a whole.

- Each quarter's survey moments will be randomly distributed among the consortia's claiming unit participants. All of the claiming units within the consortia that have satisfied the established participant standards will use the quarter's RMTS results for calculation on their individual invoice to be submitted to DHCS.

NOW, THEREFORE, in consideration of the foregoing Recitals, and the terms and conditions contained herein, the Parties hereby agree as follows:

1. COMMENCEMENT, DURATION AND TERMINATION OF SERVICES

This Agreement shall be effective for twelve (12) consecutive months commencing **April 1, 2026** for preparing SMAA claims for LEA on a quarterly basis. The quarters are the three-month periods of July through September, October through December, January through March, and April through June. The first claim shall be submitted for the April through June quarter, 2026.

This Agreement shall automatically renew for additional periods of twelve (12) months unless one Party has provided written notice of cancellation to the other Party not less than ninety (90) days prior to the renewal date.

LEA may terminate this agreement, with or without cause, ninety (90) days prior to the beginning of any RMTS applicable quarter as defined above. However, once the LEA has submitted a "Time Study Participant Roster Report" according to the DHCS SMAA manual guidelines and requirements, they may not terminate until the next quarter survey period. The LEA will be responsible for maintaining participation during these quarters. If the LEA terminates on or before July 1st of any fiscal school year, the LEA will be responsible for the LEC fees for the next averaged quarter. Written notice must be sent to LEC and the LEA agrees to pay all LEC fees for services provided by the LEC through the effective date of termination.

2. OPERATING PROCEDURES/SERVICES PROVIDED

LEC shall be responsible for supporting the processing of all those RMTS claims for services rendered by LEA and its employees or agents as incorporated in this agreement as Exhibit A.

A. Services Provided: LEC will provide the following services to LEAs. The LEC shall:

(1) Coordinate, schedule, and provide necessary training to representatives of each LEA according to the DHCS SMAA RMTS requirements.
(2) Review and code all SMAA RMTS "moments", reviewing the moments to ensure they are complete and assist participating LEAs to finalize the "moments".
(3) Process RMTS moments for invoicing.
(4) Provide the required SMAA documents for operational plans and give direction to LEAs for gathering necessary audit materials for each claiming unit for each quarter.
(5) Prepare invoices for submittal to the Department of Health Care Services for each participating LEA for each survey quarter.

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(6) Provide the LEA a "hard copy" RMTS methodology to capture the moments for those Time Survey Participants (TSP) who cannot access the SSP for completing the assigned moment.
(7) Provide the "tape match percentage" from data submitted by LEAs.
(8) Assist LEAs to prepare for Center for Medicare and Medicaid Services and Department of Health Care Services site reviews and audits.
(9) Perform all aspects of the Random Moment Time Study (RMTS) methodology processing and provide all necessary support, programs and processes for LEA participation.
(10) LEC reserves the right to not certify invoices that do not comply with LEC, State and Federal SMAA requirements.
(11) LEC shall certify to DHCS the amount of LEA general funds or other funds allowed under Federal law and regulation expended on the allowable SMAA activities.
(12) LEC shall be the exclusive service provider for all SMAA Claiming Activities within Region 5 LEC Service Region, including but not limited to the administration of the State-approved time survey methodology, participant training, invoice preparation, program monitoring and audit compliance.
(13) LEC shall delegate certain administrative activities to vendors to assist with the administration of the program.
(14) LEC shall certify to DHCS:
   a. The availability and expenditure of funds for all non-Federal share costs of performing Program activities.
   b. The expenditures of LEA that represent costs eligible for Federal financial participation in the fiscal year.
(15) Issue reimbursement to District on claims approved and paid by DHCS within 30 days of receipt.
(16) Maintain LEC SMAA Audit Binder, pursuant to the State-approved SMAA Claiming Plan.
(17) LEC will act as the liaison between LEA and DHCS.

B. LEA shall provide the following and as incorporated in this agreement as Exhibit A.

(1) Adhere to all timelines established by LEC and DHCS. Submit all forms, documentation, and fiscal data in a manner prescribed by LEC and as required for the successful preparation and submission of SMAA RMTS claims pursuant to California law.

(2) Initially and for every quarter thereafter, provide a list of participants with job titles and standardized work hours or "shifts" as defined for the RMTS System Software Platform (SSP) uploads and updates.

(3) Yearly and quarterly, provide the LEC approved school calendars and notify the LEC of any changes in the approved school calendar throughout the school year.

(4) Arrange for LEA Time Survey Participant (TSP) staff to have access to the SSP Vendor website for moment completion or provide a hard copy version to satisfy the moments.

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(5) Arrange for the LEA MAA Coordinator(s) or Designee to attend required training sessions related to the SSP and RMTS methodology and oversees the completion of the RMTS process.

(6) Provide a contact person who shall serve as coordinator for all programmatic and fiscal LEA SMAA RMTS activities.

(7) Notify LEC of any errors and/or omissions in information sent to LEC so that LEC may process a claim adjustment for submission to Medi-Cal.

(8) During each time study quarter, the LEA will be required to maintain a minimum response rate of 85% of the moments assigned the LEA TSP's. If the LEA is unable to maintain a return rate of 85% of valid moments assigned, the LEA will have sanctions applied according to Section 11, SANCTIONS of this agreement.

(9) Federal regulations require that a LEA maintain all records in support of allowable MAA activities for a minimum of five (5) fiscal years after the end of the quarter in which the LEC receives reimbursement from DHCS for the expenditures incurred. If an audit is in progress, or is identified as forthcoming, all records relevant to the audit must be retained throughout the audit's duration or final resolution of all audit exceptions, deferrals, and/or disallowances whichever is greater. All records retained must be stored ready-to-review in an Audit file: these files must be available to LEC, State, and Federal reviewers and auditors upon request in accordance with record retention requirements set forth under Title 42 of the Code of Federal Regulations (CFR), Section 433.32. Similarly, the documents that support the construction of a MAA claim must be kept five years after the last claim revision.

(10) LEA will ensure that invoice claims conform to all DHCS requirements at the time such claims are processed.

(11) In the event an LEA reimbursement is disallowed after disbursement, the LEA must repay the disallowed amount to DHCS via the LEC and develop a revised invoice for LEC's review and submittal to DHCS. LEC will submit the revised invoice and repayment to DHCS for reconsideration pursuant to California Welfare & Institutions Code Section 14132.47, subsection (k). Should LEC take action to collect disallowed costs not paid by the LEA, the LEA shall reimburse LEC for all costs associated with such action, including, but not limited to any attorney's fees.

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3. FEE SCHEDULE

LEA shall pay the LEC a quarterly fee according to the following structure:

1. LEA shall pay to LEC, a fee equivalent to 9% of the SMAA RMTS quarterly invoices paid by the Department of Health Care Services (DHCS) to the LEA. This fee includes the DHCS Participation Fee and all the services outlined above in the agreement. LEA fees will be deducted by the LEC from the DHCS reimbursements prior to disbursement to the LEA.

2. The DHCS administrative fee, including the LEC obligation to DHCS, may be reviewed and/or adjusted on a yearly basis so that the fees collected cover both the LEC and DHCS obligations.

3. LEA acknowledges that, as a result of this fee arrangement, the LEA **will not be entitled** to recover any of the fees charged by the LEC as SMAA reimbursable costs on the LEA invoices.

4. OWNERSHIP OF PROGRAMS AND CONFIDENTIALITY OF REPORTS

All computer hardware supplied by LEC, operating system software, application software, programs, documentation, specifications, tapes, instruction manuals and similar material utilized and/or developed solely by LEC in connection with its systems and all patents, trade secrets, copyrights, trademarks, and other intellectual property rights are, as between LEC and LEA, the sole and exclusive property of LEC. LEA agrees to make no unauthorized use of these materials and systems and to preserve these materials and maintain the confidentiality of any and all of these materials in its possession. All such material developed jointly with LEC and LEA shall remain the property of LEC.

LEC is the licensee of certain software and billing tools including, but not limited to, a web-site from a third-party contractor ("SSP Vendor"). In an agreement with the Vendor ("SSP Vendor Agreement") LEC, as the licensee, has agreed not to interfere with SSP Vendor's proprietary rights, to maintain the confidentiality of certain information and to restrictions on use of the SSP Vendor's product. LEC shall allow the LEA to use the licensed software and/or tools on the condition that the LEA also agrees to be bound by and comply with the licensee's obligations as set forth in Section 8 of the SSP Vendor Agreement. Section 8 of the SSP Vendor Agreement is attached hereto and incorporated herein as Exhibit "C."

5. CONFIDENTIALITY OF DATA

The Parties agree that, because of the sensitive nature of data and in view of the proprietary nature of medical information, it is essential that all information, data and materials, whether transmitted in hard copy or in electronic media form, be maintained in each Party's confidence. Each Party agrees for itself, its employees, agents and independent contractors, that all information and/or data and/or materials received from the other Party shall be held in confidence to the extent held by law and each Party agrees not to reproduce, disclose, or relinquish any data, information or materials to any party other than an authorized representative of the other Party except as required by law.

The Parties agree that, because of the unique nature of the data and/or information and/or materials to be transmitted that money damages for breach of the foregoing provision shall be wholly inadequate to fully compensate the aggrieved Party and therefore the aggrieved Party shall be entitled to full temporary and/or permanent injunctive relief against any breach or threat of breach of the foregoing provisions.

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6. INPUT DATA

Accurate, complete, and correct data necessary for LEC to perform its services hereunder shall be the sole responsibility of LEA. LEC shall not be responsible for any delays or failure to prepare a claim because of incomplete, inaccurate, or incorrect data provided by LEA.

LEC shall be responsible for the input of all information given to LEC by LEA in a reasonably accurate, complete and correct form provided same is provided to LEC by LEA. Any errors, mistakes or liability in connection with the failure of LEC to input such data, provided such data has been accurately, completely and correctly transmitted to LEC, shall be the sole responsibility of LEC and shall be corrected by LEC.

7. DESIGNATION AND RESPONSIBILITIES OF LEA FOR IT'S AUTHORIZED USERS.

LEA shall designate those employees and other personnel ("Users") who shall be given access to the LEC approved SSP web-site for completion of the RMTS moments. LEA shall ensure that its Users are familiar with and will comply with the terms and conditions for use of the web-site as set forth in this Agreement. LEA shall be responsible for any unauthorized use by its employees and other personnel. LEA agrees that unauthorized use of passwords issued by LEC or SSP vendor is prohibited. LEA understands that Users and the LEA may be held liable for any unauthorized use and distribution of passwords.

8. LIMITATION OF LIABILITY ARISING FROM DEFAULT IN SERVICES

LEC shall not be liable or deemed to be in default for any delays or failure in performance or non-performance or interruption of service under this agreement resulting from any cause beyond the reasonable control of LEC. LEC's liability, under this agreement, is limited to the amount paid by LEA for the services under this agreement. LEC shall not be liable for any indirect, consequential, or incidental damages arising out of this agreement.

9. WORKERS' COMPENSATION

For the purpose of workers' compensation coverage, LEC shall be the employer and shall bear the responsibility of providing workers' compensation insurance or coverage for any person providing services covered by this Agreement.

10. HOLD HARMLESS AND MUTUAL INDEMNIFICATION

LEC and LEA shall each defend, indemnify, and hold the other Parties and their officials, officers, employees, consultants, subcontractors, volunteers, and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury, in law or equity, to property or persons, including wrongful death, to the extent arising out or incident to any negligent acts, omissions, or willful misconduct of the indemnifying Party or its officials, officers, employees, consultants, subcontractors, volunteers, and agents arising out of or in connection with the performance of this Agreement, including without limitation, the payment of consequential damages and attorney's fees and other related costs and expenses.

11. SANCTIONS

The SMAA RMTS methodology requires that the overall pool of moments have at least an 85% return rate of valid moments. If the return rate of valid moments is less than 85%, then all non-returned moments will be coded as non-allowable (Code 1).

To ensure that enough moments are met for the entire pool of moments, the moments assigned each LEA must have a minimum of 85% compliance. If the LEA has non-returns greater than 15% of the total moments assigned for a quarter, the claiming unit will receive a warning letter. The LEA's Superintendent or equivalent will be copied on all warning letters sent to the LEA Coordinator. If the LEA is in default the next quarter after being warned, they will not be able to participate for the remainder of that fiscal year.

12. GENERAL

A. ENTIRE AGREEMENT - This Agreement constitutes the entire Agreement between the Parties pertaining to the subject matter hereof, and supersedes all prior and contemporaneous agreements and understandings of the Parties in connection therewith.

B. SUCCESSORS - This Agreement shall be binding upon and inure to the benefit of the successors, assigns and legal representatives of the respective Parties hereto. Each Party agrees that there are no third party beneficiaries to this Agreement except to the extent provided herein. Neither Party may assign this Agreement in whole or in part, without the prior written consent of the non-assigning Party except in connection with the sale of all or substantially all of its assets or outstanding capital stock.

C. SEVERABILITY - In the event that any term or provision of this Agreement is held to be illegal, invalid or unenforceable under the laws, regulations or ordinances of the federal, state or local government, such term or provision shall be deemed severed from this Agreement and the remaining terms and provisions shall remain unaffected thereby.

D. NOTICES - Any notice sent pursuant to this Agreement shall be sent by certified mail to the Parties at their respective addresses.

E. STATE LAW - This Agreement shall be governed by and construed in accordance with the laws of California.

F. ANTI-FRAUD AND ABUSE - Notwithstanding anything to the contrary herein, this Agreement shall be subject to all applicable federal, state and local laws, regulations and directives concerning the Medicare and Medicaid and other medical reimbursement fraud and abuse limitations. To the extent anything contained herein purportedly or actually violates or is challenged as violating any of the above laws, statutes, regulations or interpretations, then the provision in question or this entire Agreement, if necessary, shall be automatically void and of no effect whatsoever.

G. DESCRIPTIVE HEADINGS - The descriptive headings in this Agreement are for convenience and reference only and in no way affect or alter the intent or effect of this Agreement.

H. DEFINITIONS OF SUBRECIPIENTS AND VENDORS – Pursuant to Department of Health Care Services, PPL No. 13-004, dated May 17, 2013, *Notification of Contractual Agreement Language changes to add the Catalog of Federal Domestic Assistance Number 93.778 and Definitions of Subrecipients and Vendors,* attached as Exhibit B and incorporated into this agreement.

I. INTEGRATION – This agreement, including all exhibits and other documents incorporated herein or made applicable by reference, contains the complete and final understanding of the Parties' rights, duties and obligations with respect to the transaction discussed in the agreement and supersedes all prior Contracts, understandings and commitments, whether written or oral.

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13. CONTRACTS WITH THIRD PARTY FOR SOFTWARE

A. Pursuant to California Welfare & Institutions Code Section 14132.47, subdivision (d), the LEC may subcontract with one or more third-party vendors for the provision of administrative activities necessary for the proper and efficient administration of the Medi-Cal program. These services may include software and/or tools including, but not limited to, a web-site, which can be used by LEC and LEA for the collection of data, records and information, for the maintenance of the data, records and information, and for other SMAA RMTS services provided pursuant to this Agreement.

B. LEA understands and acknowledges that the LEC has heretofore entered into a license agreement with a third-party vendor ("Vendor") for the provision of software and/or tools including, but not limited to, a web-site, which may be utilized by both Parties to transmit and store information in connection with this Agreement. Notwithstanding the foregoing, LEC shall not be in breach of this Agreement in the event that the current Vendor Agreement is terminated for any reason.

C. If LEC enters into another third-party contract for the provision of software and/or tools and that third-party contractor will have access to LEA's student records or be required to maintain the student records of LEA, LEC shall include in the third-party contract the same provisions, or provisions substantially similar to those set forth in Exhibit "C" attached hereto and incorporated herein.

14. WARRANTY LIMITATION

LEC makes no representation or warranties expressed or implied, including, but not limited to, the warranties of merchantability and fitness for a particular purpose, arising by operation of law or otherwise, except as expressly stated herein.

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15. LEA GOVERNING BOARD AUTHORIZATION

If applicable, the LEA affirms that this Agreement has been approved by the Governing Board of the LEA at its meeting of _____ and that the individual signing on behalf of the LEA below is authorized by the Governing Board to execute this Agreement.

IN WITNESS WHEREOF, the Parties hereto have set their hands and seals the day and year below written.

LEA:	**SCHOOL DISTRICT**	**LEC:**	**SANTA CRUZ COUNTY OFFICE OF EDUCATION**
By:	_____	**By:**	_____
Name:	_____	**Name:**	**Liann Reyes**
Title:	_____	**Title:**	**Deputy Superintendent, Business Services – Region 5 LEC**
Date:	_____	**Date:**	12 / 12 / 2025

EXHIBIT A – Medi-Cal Administrative Claiming Agreement

Task

	Operating Procedures with LEC as Invoicing facilitator	LEC Coordinator	LEA Coordinator
1.	Evaluate LEA MAA program to ensure appropriate participation	✓	✓
2.	Develop and review audit files	✓	
3.	Maintain audit files and store data required to support operational plan		✓
4.	Review operational plan for quality assurance and compliance	✓	✓
5.	Provide and/or ensure RMTS training for coordinators	✓	
6.	Provide web-based RMTS Software System Platform (SSP) for RMTS moment completion	✓	
7.	Provide 100% coding of moments and clarification of moments if necessary	✓	
8.	Provide "Best Practices" - Hard Copy RMTS Moment (if applicable)	✓	✓
9.	Provide LEC an Approved School Calendar annually and every quarter thereafter as changes occur or upon request. Certify calendar in system after it has been entered by LEC		✓
10.	Input LEA Calendar into SSP, update periodically and certify	✓	
11.	Rosters: First period of RMTS implementation: TSP roster, including staff schedules must be uploaded using a template.	✓	
12.	Rosters: All subsequent quarters TSP roster/schedules must be updated quarterly		✓

EXHIBIT A –(continued)

Task Operating Procedures with LEC as Invoicing facilitator		LEC Coordinator	LEA Coordinator
13.	LEA/LEC to certify Coding Report	✓	✓
14.	Offer support both programmatically and fiscally	✓	
15.	Supply RMTS results for invoice process	✓	
16.	Generate/provide LEA Medi-Cal percentage (tape match)	✓	
17.	Provide fiscal training, materials and forms	✓	
18.	Review and provide all fiscal data necessary to process RMTS invoice	✓	
19.	Review LEA fiscal data and prepare invoice for reimbursement	✓	
20.	Prepare and submit invoice to DHCS for payment	✓	
21.	Process DHCS invoice reimbursements send reimbursement payments to LEAs	✓	

EXHIBIT B – Medi-Cal Administrative Claiming Agreement

Revised Contractual Agreement Language for Subrecipients and Vendors in Accordance with the Catalog of Federal Domestic Assistance Number 93.778 for School Based Medi-Cal Administrative Activities Program and Definitions for Subrecipients and Vendors incorporated into the contract between Santa Cruz County Office of Education and Department of Health Care Services.

Definitions

A. The following definitions are applicable to this Contract.

1) "CFDA number" means the number assigned to a federal program in the Catalog of Federal Domestic Assistance (CFDA).

2) "Federal award" means federal financial assistance and federal cost-reimbursement contracts that non-federal entities receive directly from federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

3) "Federal awarding agency" means the federal agency that provides an award directly to the recipient.

4) "Federal program" means all federal awards to a non-federal entity assigned to a single number in the CFDA.

5) "Pass-through entity" means a non-federal entity that provided a federal award to a subrecipient to carry out a federal program.

6) "Recipient" means a non-federal entity that expends federal awards received directly from a federal awarding agency to carry out a federal program.

7) "Subrecipient" means a non-federal entity that expends federal awards received from a pass-through entity to carry out a federal program, but does not include an individual that is a beneficiary of such a program. A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency. Guidance on distinguishing between a subrecipient and a vendor is provided in OMB Circular A-133.

   A. "Vendor" means a dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of a federal program. These goods or services may be for an organization's own use or for the use of beneficiaries of the federal program. Additional guidance on distinguishing between a subrecipient and a vendor is provided in OMB Circular A-133.

   B. The definitions in Section 8, Item 8.A. shall be included in all of Contractor's contracts with subrecipients and vendors.

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EXHIBIT C – Medi-Cal Administrative Claiming Agreement

PROPRIETARY RIGHTS; PROTECTION OF CONFIDENTIAL INFORMATION; DATA STORAGE.

1.1. Ownership. LEA and LEC acknowledges that PCG owns the System Service, that the System Service is not generally published, and that the System Service embodies the Confidential Information of PCG. All right, title, and interest in and to the System Service, including, without limitation, all copyrights, trade secret rights, and other intellectual property rights pertaining in and to the System Service shall remain vested in PCG and its third-party licensors. PCG acknowledges that LEA and LEC owns all of the data inputted by each LEA and LEC User and any and all reports produced as a result of using the System Service. LEA and LEC acknowledge that PCG shall have the right to aggregate any data input by LEA and LEC Users for PCG's own purposes, but shall not use or disclose personal or individual identifying information.

1.2. Confidentiality Obligations. Each Party agrees that: (i) neither Party will disclose to any third party any of the other Party's Confidential Information except to the receiving Party's employees and contractors with a need to know and who have agreed in writing to confidentiality obligations substantially the same as those set forth herein; (ii) each Party will use the same degree of care it uses to maintain the confidentiality of its own information of similar importance in its possession or control, but in no event less than a reasonable degree of care; and (iii) neither Party will use or authorize the use of Confidential Information for any purpose other than to fulfill such Party's obligations hereunder. Each Party agrees that neither Party will disclose to any third party any of the terms of this Agreement, which will be treated as Confidential Information, except to the receiving Party's employees, contractors, and advisors with a need to know and who have agreed in writing to confidentiality obligations substantially the same as those set forth herein, and neither Party will use the terms of this Agreement for any purpose other than to fulfill such Party's obligations under this Agreement, except as either Party is otherwise required by law. The Parties may modify these obligations through express written agreements.

This section is referenced in Section 13.

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Dropbox Sign

Audit trail

Title	SMAA contract - Chualar Union School District effective...
File name	Chualar_USD___Reg...ery_12_months.pdf
Document ID	251a483999d2275395593f483ca13274b64598c4
Audit trail date format	MM / DD / YYYY
Status	● Signed

Document History

SENT	**12 / 12 / 2025** 11:23:03 UTC-8	Sent for signature to Liann Reyes (lreyes@santacruzcoe.org) from treger@santacruzcoe.org IP: 205.155.12.254
VIEWED	**12 / 12 / 2025** 11:41:27 UTC-8	Viewed by Liann Reyes (lreyes@santacruzcoe.org) IP: 205.155.12.254
SIGNED	**12 / 12 / 2025** 11:41:41 UTC-8	Signed by Liann Reyes (lreyes@santacruzcoe.org) IP: 205.155.12.254
COMPLETED	**12 / 12 / 2025** 11:41:41 UTC-8	The document has been completed.

Agreement for the Provision of Limited Professional Architectural Services

Firm (Consultant):

Peartree+Belli Architects
235 Monterey St, Ste B
Salinas, CA 93901

Client:

Chualar Union School District
24285 Lincoln Street
Chualar, CA 93925

Date: December 18, 2025

Project No: 25099

Project Name/Location: Bond Support, 24285 Lincoln Street, Salinas, CA 93925

Scope of Services: Provide ongoing support for Measure J capital improvement projects, including but not limited to research, concept design, and twice monthly team meeting attendance.

Fee Agreement:
Architectural services billed on a time and materials basis per attached fee schedule dated January 1, 2025, or as revised, with a not-to-exceed amount of $4,500 per month, through December 31, 2026. Reimbursables are excluded from above and billed separately per attached fee schedule.

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: 2025.12.18 14:09:14-08'00'	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.

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.

2025–26 Certification of Assurances

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at https://www.cde.ca.gov/fg/aa/co/ca24assurancestoc.asp.

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Consolidated Application Certification Statement

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to participate in the monitoring process regarding the use of these funds according to the standards and criteria set forth by the California Department of Education Federal Program Monitoring (FPM) Office. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this form are on file.

Authorized Representative's Full Name	Ruben Pulido
Authorized Representative's Signature	
Authorized Representative's Title	Superintendent/Principal
Authorized Representative's Signature Date	06/30/2025

Warning

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2025–26 Protected Prayer Certification

Every Student Succeeds Act (ESSA) Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

CDE Program Contact:

Miguel Cordova, Title I Policy, Program, and Support Office, MCordova@cde.ca.gov, 916-319-0381

Protected Prayer Certification Statement

The local educational agency (LEA) hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

The authorized representative agrees to the above statement	Yes
Authorized Representative's Full Name	Ruben Pulido
Authorized Representative's Title	Superintendent/Principal
Authorized Representative's Signature Date	06/25/2025
Comment If the LEA is not able to certify at this time, then an explanation must be provided in the comment field. (Maximum 500 characters)	

Warning

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2025–26 LCAP Federal Addendum Certification

CDE Program Contact:
Local Agency Systems Support Office, LCAPAddendum@cde.ca.gov, 916-323-5233

Initial Application

To receive initial funding under the Every Student Succeeds Act (ESSA), a local educational agency (LEA) must have a plan approved by the State Educational Agency on file with the State. Within California, LEAs that apply for ESSA funds for the first time are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve to meet the requirements of the ESSA LEA Plan.

In order to initially apply for funds, the LEA must certify that the current LCAP has been approved by the local governing board or governing body of the LEA. As part of this certification, the LEA agrees to submit the LCAP Federal Addendum, that has been approved by the local governing board or governing body of the LEA, to the California Department of Education (CDE) and acknowledges that the LEA agrees to work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

Returning Application

If the LEA certified a prior year LCAP Federal Addendum Certification data collection form in the Consolidated Application and Reporting System, then the LEA may use in this form the same original approval or adoption date used in the prior year form.

County Office of Education (COE) or District For a COE, enter the original approval date as the day the CDE approved the current LCAP. For a district, enter the original approval date as the day the COE approved the current LCAP	09/09/2022
Direct Funded Charter Enter the adoption date of the current LCAP	
Authorized Representative's Full Name	Ruben Pulido
Authorized Representative's Title	Superintendent/Principal

Warning
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2025–26 Application for Funding

CDE Program Contact:
Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Local Governing Board Approval

The local educational agency (LEA) is required to review and receive approval of their Application for Funding selections with their local governing board.

By checking this box the LEA certifies that the Local Board has approved the Application for Funding for the listed fiscal year	Yes

District English Learner Advisory Committee Review

Per Title 5 of the California Code of Regulations Section 11308, if your LEA has more than 50 English learners, then the LEA must establish a District English Learner Advisory Committee (DELAC) which shall review and advise on the development of the application for funding programs that serve English learners.

By checking this box the LEA certifies that parent input has been received from the District English Learner Committee (if applicable) regarding the spending of Title III funds for the listed fiscal year	Yes

Application for Categorical Programs

To receive specific categorical funds for a school year, the LEA must apply for the funds by selecting Yes below. Only the categorical funds that the LEA is eligible to receive are displayed.

Title I, Part A (Basic Grant) ESSA Sec. 1111et seq. SACS 3010	Yes
Title II, Part A (Supporting Effective Instruction) ESEA Sec. 2104 SACS 4035	Yes
Title II, Part A funds used through the Alternative Fund Use Authority (AFUA) Section 5211 of ESEA	No
Title III English Learner ESEA Sec. 3102 SACS 4203	Yes
Title III Immigrant ESEA Sec. 3102 SACS 4201	No
Title IV, Part A (Student and School Support) ESSA Sec. 4101 SACS 4127	Yes
Title IV, Part A funds used through the Alternative Fund Use Authority (AFUA)	No

Warning
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2025–26 Application for Funding

CDE Program Contact:
Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Section 5211 of ESEA	
Title V, Part B Subpart 1 Small, Rural School Achievement Grant ESSA Sec. 5211 SACS 5810	Yes

Warning
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2025–26 Federal Transferability

Federal transferability of funds is governed by Title V in ESSA Section 5102. An LEA may transfer Title II, Part A and/or Title IV, Part A program funds to other allowable programs. This transferability is not the same as Title V, Part B Alternative Fund Use Authority (AFUA) governed by ESEA Section 5211.

Note: Funds utilized under Title V, Part B AFUA are not to be included on this form.

CDE Program Contact:

Lisa Fassett, Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963
Kevin Donnelly, Rural Education and Student Support Office , TitleIV@cde.ca.gov, 916-319-0942

Title II, Part A Transfers

2025–26 Title II, Part A allocation	$10,037
Transferred to Title I, Part A	$0
Transferred to Title I, Part C	$0
Transferred to Title I, Part D	$0
Transferred to Title III English Learner	$0
Transferred to Title III Immigrant	$0
Transferred to Title IV, Part A	$0
Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant	$0
Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant	$0
Total amount of Title II, Part A funds transferred out	$0
2025–26 Title II, Part A allocation after transfers out	$10,037

Title IV, Part A Transfers

2025–26 Title IV, Part A allocation	$10,000
Transferred to Title I, Part A	$0
Transferred to Title I, Part C	$0
Transferred to Title I, Part D	$0
Transferred to Title II, Part A	$0
Transferred to Title III English Learner	$0
Transferred to Title III Immigrant	$0
Transferred to Title V, Part B Subpart 1 Small, Rural School Achievement Grant	$0
Transferred to Title V, Part B Subpart 2 Rural and Low-Income Grant	$0
Total amount of Title IV, Part A funds transferred out	$0
2025–26 Title IV, Part A allocation after transfers out	$10,000

Warning
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2025–26 Title I, Part A LEA Allocation and Reservations

To report LEA required and authorized reservations before distributing funds to schools.

CDE Program Contact:

Sylvia Hanna, Title I Policy, Program, and Support Office, SHanna@cde.ca.gov, 916-319-0948
Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

2025–26 Title I, Part A LEA allocation (+)	$73,304
Transferred-in amount (+)	$0
Nonprofit private school equitable services proportional share amount (-)	$0
2025–26 Title I, Part A LEA available allocation	$73,304

Required Reservations

Parent and family engagement (If the allocation is greater than $500,000, then parent and family engagement equals 1% of the allocation minus the nonprofit private school equitable services proportional share amount.)	$0
School parent and family engagement	$340
LEA parent and family engagement	$0
Local neglected institutions Does the LEA have local institutions for neglected children?	No
Local neglected institutions reservation	$0
Local delinquent institutions Does the LEA have local institutions for delinquent children?	No
Local delinquent institutions reservation	$0
Direct or indirect services to homeless children, regardless of their school of attendance	$1,000

Authorized Reservations

Public school Choice transportation	$3,493
Other authorized activities	$0
2025–26 Approved indirect cost rate	9.73%
Indirect cost reservation	$6,500
Administrative reservation	$0

Reservation Summary

Total LEA required and authorized reservations	$10,993
School parent and family engagement reservation	$340
Amount available for Title I, Part A school allocations	$61,971

Warning
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2025–26 Title II, Part A LEA Allocations

The purpose of this data collection is to calculate the total allocation amount available to the local educational agency (LEA) for Title II, Part A Supporting Effective Instruction.

CDE Program Contact:

Alice Ng (Fiscal), Division Support Office, ANg@cde.ca.gov , 916-323-4636
Lisa Fassett (Program), Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963

2025–26 Title II, Part A allocation	$10,037
Transferred-in amount	$0
Total funds transferred out of Title II, Part A	$0
2025–26 Total allocation	$10,037
Administrative and indirect costs	$890
Reservation for equitable services for nonprofit private schools	$0
2025–26 Title II, Part A adjusted allocation	$9,147

Warning
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2025–26 Title III English Learner Student Program Subgrant Budget

The purpose of this data collection form is to provide a proposed budget for English learner (EL) Student Program Subgrant funds only per the Title III English Learner Students Program requirements (ESSA, Sections 3114, 3115, & 3116).

CDE Program Contact:

Annie Abreu Park, Language Policy and Leadership Office, AAbreuPark@cde.ca.gov, 916-319-9620
Geoffrey Ndirangu, Language Policy and Leadership Office, GNdirang@cde.ca.gov, 916-323-5831

Estimated Allocation Calculation

Estimated English learner per student allocation	$125.64
Estimated English learner student count	166
Estimated English learner student program allocation	$20,856

Note: $10,000 minimum program eligibility criteria

If the local educational agency's estimated English learner student program allocation is less than $10,000, then it does not meet the minimum program eligibility criteria for direct funding status and requires further action. To receive instructions regarding the consortium application process, please go to the California Department of Education Title III EL Student Program Consortium Details web page located at https://www.cde.ca.gov/sp/ml/elconsortium.asp.

Budget

Professional development activities	$0
Program and other authorized activities	$18,007
English Proficiency and Academic Achievement	$0
Parent, family, and community engagement	$1,000
Direct administrative costs (Amount cannot exceed 2% of the estimated English learner student program allocation)	$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	$1,849
Total budget	$20,856

Warning
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2025–26 Title III English Learner LEA Allocations and Reservations

The purpose of this data collection is to show the total allocation amount available to the local educational agency (LEA) for the Title III English Learner (EL) student program and to report required reservations.

CDE Program Contact:

Annie Abreu Park, Language Policy and Leadership Office, AAbreuPark@cde.ca.gov, 916-319-9620
Geoffrey Ndirangu, Language Policy and Leadership Office, GNdirang@cde.ca.gov, 916-323-5831

Total Allocation

2025–26 Title III EL student program allocation	$20,856
Transferred-in amount	$0
Repayment of funds	$0
2025–26 Total allocation	$20,856

Allocation Reservations

Professional development activities	$0
Program and other authorized activities	$126
English proficiency and academic achievement	$18,881
Parent, family, and community engagement	$0
Direct administrative costs (amount cannot exceed 2% of the student program allocation plus transferred-in amount)	$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	$1,849
Total allocation reservations	$20,856

Warning
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2025–26 Title III English Learner YTD Expenditure Report, 6 Months

A report of year-to-date (YTD) expenditures by activity. Activity period covered is July 1, 2025 through December 31, 2025.

CDE Program Contact:
Annie Abreu Park, Language Policy and Leadership Office, AAbreuPark@cde.ca.gov, 916-319-9620
Geoffrey Ndirangu, Language Policy and Leadership Office, GNdirang@cde.ca.gov, 916-323-5831

Required and authorized Title III English Learner (EL) student program activities

An eligible entity receiving funds under the Every Student Succeeds Act section 3115 (c)-(d) shall use the funds for the supplementary services as part of the language instruction program for EL students.

Refer to the Program Information link above for required and authorized EL student program activities.

Refer to the Data Entry Instructions link above for Expenditure Report Instructions.

2025–26 Title III EL student program allocation	$20,856
Transferred-in amount	$0
2025–26 Total allocation	$20,856
Object Code - Activity	
1000–1999 Certificated personnel salaries	$0
2000–2999 Classified personnel salaries	$2,315
3000–3999 Employee benefits	$852
4000–4999 Books and supplies	$0
5000–5999 Services and other operating expenditures	$0
Direct administrative costs (amount cannot exceed 2% of the student program allocation plus transferred-in amount)	$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	$0
Total year-to-date expenditures	$3,167
2025–26 Unspent funds	$17,689

Warning
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2025–26 Title IV, Part A LEA Allocations

The purpose of this data collection is to calculate the allocation available to the local educational agency (LEA) and report reservations of Title IV, Part funds.

CDE Program Contact:

Kevin Donnelly, Rural Education and Student Support Office , TitleIV@cde.ca.gov, 916-319-0942

2025–26 Title IV, Part A LEA allocation	$10,000
Funds transferred-in amount	$0
Funds transferred-out amount	$0
2025–26 Title IV, Part A LEA available allocation	$10,000

Reservations

Indirect cost reservation	$887
Administrative reservation	$0
Equitable services for nonprofit private schools	$0
2025–26 Title IV, Part A LEA adjusted allocation	$9,113

Warning
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2025–26 Consolidation of Administrative Funds

A request by the local educational agency (LEA) to consolidate administrative funds for specific programs.

CDE Program Contact:
Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

Title I, Part A Basic SACS Code 3010	No
Title I, Part C Migrant Education SACS Code 3060	No
Title I, Part D Delinquent SACS Code 3025	No
Title II, Part A Supporting Effective Instruction SACS Code 4035	No
Title III English Learner Students - 2% maximum SACS Code 4203	No
Title III Immigrant Students SACS Code 4201	No
Title IV, Part A Student Support - 2% maximum SACS Code 4127	No
Title IV, Part B 21st Century Community Learning Centers SACS Code 4124	No

Warning
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2025–26 Title I, Part A Notification of Authorization of Schoolwide Program

This report provides notification to the California Department of Education of a school's eligibility and local board approval to operate under and report as Schoolwide Program.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

School Name	School Code	Authorized SWP	Low Income %	Local Board Approval Date SWP Plan (MM/DD/YYYY)	Local Board Approval Date SWP Waiver (MM/DD/YYYY)
Chualar Elementary	6026082	Y	94.19	05/26/1996	

Warning
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2025–26 Title I, Part A School Allocations

This report identifies the amount of Title I, Part A funds to be allocated to eligible schools.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

LEA meets small LEA criteria.

A local educational agency (LEA) is defined as a small LEA if, based on the school list and the data entered in Title I, Part A School Student Counts, the LEA meets one or both of the following:
is a single school LEA
Has enrollment total for all schools less than 1,000

If applicable, enter a Discretion Code. Use lower case only.

Allowable Discretion Codes
a - Below LEA average and at or above 35% student low income
d - Waiver for a desegregation plan on file
g - Grandfather provision
f - Feeder pattern

Low income measure	Composite
Ranking Schools Highest to Lowest	Within the LEA
LEA-wide low income %	94.19%
Available Title I, Part A school allocations	$61,971
Available parent and family engagement reservation	$340

School Name	School Code	Grade Span Group	Student Enrollment	Eligible Low Income Students	Low Income Student %	Eligible to be Served	Required to be Served	Ranking	$ Per Low Income Student	TIA School Allocation	2024–25 Carryover	Parent and Family Engagement	Total School Allocation	Discretion Code
Chualar Elementary	6026082	1	241	227	94.19	*	*	1	273.00	61971.00	$0	$340	62311.00	

Warning
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2025–26 Title I, Part A School Student Counts

This data collection contains school-level student data. The information in this data collection will be used by the local educational agency (LEA) to calculate eligibility and ranking for Title I, Part A school allocations.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

School ranking options	Within the LEA
Select the highest to lowest school ranking method	
Select a low income measure	Composite
Comment	The District uses the total Unduplicated FRPM/EL eligibale count.

If composite is the low income measure selected, then an explanation must be provided detailing how the student count is derived.

Explanation of Pre-populated Student Counts

The data fields in this form, containing total student enrollment counts and eligible low income students counts, were pre-populated with PRIOR year (Fiscal Year 2024–25) certified data from CALPADS Fall 1 data submission.

Note: The LEA may use prior year data or current year data to calculate eligibility and ranking for Title I, Part A school allocations. The LEA may choose to manually enter current year data in place of prior year data.

School Name	School Code	Low Grade Offered	High Grade Offered	Grade Span Group	Student Enrollment	Eligible Low Income Students
Chualar Elementary	6026082	K	8	1	241	227

Warning
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Chualar Union School District

Position Title: **Athletic Director**
Salary: Athletic Director Stipend
Calendar: School Year, plus designated summer weeks per stipend
Reports to: Superintendent/Principal or Designee

SUMMARY:

Under the direction of the Principal, the Athletic Director plans, coordinates, implements, supervises, and evaluates all aspects of the high school athletic program.

The following statements are intended to describe the general nature and level of work being performed. They are not intended to be construed, as an exhaustive list of all responsibilities, duties, and skills required of personnel so classified.

DUTIES AND RESPONSIBILITIES

1. Serve as a mentor to all new coaches.
2. Responsible for coordinating all certifications for each coaching staff in adherence with local and State guidelines.
3. Responsible for coordinating the orientation of all coaches regarding local policies and expectations, and work with designated site administrator to review conference guidelines, and CIF regulations.
4. Responsible for ensuring that all coaches are members participate in individual sport league meetings and trainings.
5. Assist the designated site administrator in completing an evaluation of coaches, to include individual review meetings, at the conclusion of each season.
6. Disseminate, collects, and maintains all required student-athlete paperwork, i.e., physicals, insurance, transportation permission forms, etc.
7. Disseminate CIF materials and enforce California Interscholastic Federation rules and regulations, including player eligibility.
8. Confirm student-athlete eligibility before the season begins and monitor eligibility throughout the season.
9. Work with coaches, teachers, administrators to ensure that student-athletes follow the Athletic Code of Conduct. Administer consequences in a fair and consistent manner when needed.
10. Develop a schedule for all athletic events.
11. Coordinate, along with designated site administrator, the use of all athletic facilities for games, practices, and other events.
12. Ensure that all athletic facilities are prepared for games, practices, and other events.
13. Provide officials for all home competitions.

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14. Work with administrative designee to secure appropriate auxiliary personnel for all home competitions, i.e., concession stand workers, ticket sales, security, chain crew, announcers, starters, etc.
15. Collect rosters and prepare sports programs as needed.
16. Provide supervision for home competitions.
17. Work with the School Administration to ensure the health and safety of student athletes.
18. Work with Transportation staff to schedule transportation to and from events.
19. Work with designated site administrator and administrative assistant to review and manage the Athletic Department budget.
20. Review and ensure approval of fundraisers for the different athletic teams.
21. Maintain an inventory of all athletic equipment and uniforms.
22. Provide oversight of athletic equipment storage.
23. Evaluate all athletic facilities and equipment on an annual basis. Prioritize needs and make recommendations to the site administration regarding maintenance, capital improvements, and purchasing.
24. Schedule and organize a Fall, Winter, and Spring Sports event.
25. Coordinate the ordering and of letters, chevrons, award patches, etc. in a timely manner and the program for their distribution as a part of larger recognition program.
26. Represent Chualar Union-at Conference, County, State, and CIF meetings.
27. Conduct three seasonal Athletic Coaches Meetings.
28. Conduct three seasonal Student Athlete meetings to review California Interscholastic Federation, League, and Chualar Union rules and expectations.
29. Serve as liaison between the booster groups, coaches, and school administration.
30. Maintain a relationship with middle school, elementary school, and community youth sports programs.
31. Provide a channel through which students, parents, and community members may express their concerns about an athletic program.
32. Mediate conflicts between coaches and athletes, coaches and parents, coaches and teachers, etc.
33. Troubleshoot the day to day operation of the ~~high~~ school athletic program.
34. Other duties and responsibilities assigned by the Superintendent/Principal or designee.

PHYSICAL EFFORT AND WORK ENVIRONMENT

- Physical, mental, and emotional stamina to perform the duties and responsibilities of the position.
- Mental acuity to collect and interpret data, evaluate, reason, define problems, establish facts, draw valid conclusions, make valid judgments and decisions.
- Manual dexterity sufficient to write, use the telephone, computer, calculator and office machines at required speed and accuracy.
- Vision sufficient to read handwritten and printed materials and the display screen of various office equipment and machines.

- Hearing sufficient to communicate in person and hold telephone conversations in the normal range (approximately 60 decibels).
- Speaking ability in an understandable voice with sufficient volume to be heard in normal conversational distances on the telephone and addressing groups.
- Physical agility to sit, stand, kneel, walk, push/pull, squat, twist, turn, bend, stoop and to reach overhead.
- Physical stamina sufficient to sustain light physical labor for up to 8 hours, sit and/or walk for prolonged periods of time.
- Physical mobility sufficient to move about the work environment (office, District, school site to site) for sustained periods of time on hard flooring, climb slopes, stairs, ramps and to respond to emergency situations.
- Physical strength sufficient to periodically lift and/or carry 20 pounds of materials or supplies; occasionally lift 40 or more pounds with assistance.
- Occasionally push and/or pull a variety of tools, equipment, or objects weighing 80 or more pounds.
- In and outdoor work environment.

REQUIRED QUALIFICATIONS:

Education & Experience:

1. Shall hold a Bachelor of Arts Degree in Education, Sports Management, or related field.
2. A minimum of three (3) years coaching experience or evidence of experience with school athletics.
3. Organizational skills.
4. Communication skills.
5. Proficient in the use of technology.

To function, at this level, the incumbent must have the background, training, and experience to responsibly work with minimal supervision.

Licenses and Certificates:

- Possession of a graduate certificate in athletic administration, Athletic Director certification through NFHS or equivalent. (Individuals who have not completed the certification must sign an agreement to complete the required certification/graduate training).
- Possession of a valid Class C California Driver's license and evidence of appropriate insurance (as appropriate to the assignment).

Knowledge of:

- Rules and regulations for staff and students related to high school interscholastic sports.

- Manage and support all sports fund raising activity.
- Understanding of effective communication with supervisors, students, parents and the community.

The information contained in this job description is for compliance with the Americans with Disabilities Act (A.D.A.) and is not an exhaustive list of the duties performed. Individuals holding this position may perform additional duties and additional duties may be assigned.

Board Approved: Pending

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SCHOOL BOARD RESOLUTION

RESOLUTION NO. 09/2025-2026

AUTHORIZING THE DISPOSAL OF SURPLUS AND OBSOLETE MAINTENANCE EQUIPMENT

WHEREAS, the Governing Board of the Chualar Union School District is responsible for the proper stewardship, management, and accountability of District-owned property and equipment; and

WHEREAS, certain District-owned maintenance equipment has been evaluated by District staff and determined to be obsolete, non-operational, unsafe, or beyond economical repair; and

WHEREAS, continued retention or use of such equipment poses safety risks to staff, increases liability exposure, and does not serve the operational needs of the District;

NOW, THEREFORE, BE IT RESOLVED that the Governing Board of the Chualar Union School District does hereby:

1. **Declare Surplus Property**
   The maintenance equipment listed in Exhibit A attached hereto is declared surplus District property due to safety concerns, mechanical failure, or obsolescence.

2. **Authorize Disposal**
   The Superintendent or designee is authorized to dispose of the surplus equipment by lawful and appropriate means, including but not limited to recycling, salvage, donation (if feasible), or disposal, in accordance with District policy and applicable law.

3. **Authorize Documentation**
   The Superintendent or designee is authorized to complete all necessary documentation and inventory adjustments related to the disposal of said equipment.

PASSED AND ADOPTED by the Governing Board of the Chualar Union School District on the 21st day of January, 2026.

EXHIBIT A
LIST OF SURPLUS MAINTENANCE EQUIPMENT AND REASONS FOR DISPOSAL

Item Description	Condition / Reason for Disposal
Honda GX340 – 3200 PSI Pressure Washer ID: 001825CUESD	Dangerous to operate. Unit blows water back from the main line toward the operator due to pressure instability from the water source, creating a serious safety hazard.
Dayton Speedaire Cast Iron Series Air Compressor ID: 001824CUESD	Produces excessive and abnormal noise during operation. Components on the top of the unit rattle, indicating mechanical instability and unsafe operating conditions.

Craftsman Air Compressor – 130 PSI	Unit has stopped operating and is non-functional. Repairs are not cost-effective.
Ridgid 12-Gallon Wet/Dry Vacuum ID: 00124CUESD	Unit has stopped operating and is no longer functional.
Toro Electric Leaf Blower/Vacuum ID: NA	Unit has stopped working and cannot be safely or reliably operated.
Nobles Typhoon EV Wet/Dry Vacuum ID: NA	Unit has stopped operating and is non-functional.

Martha Gallegos, President, Governing Board Date

Ruben Pulido, Secretary, Governing Board Date

Academic School Year 2025-2026

Quarterly Report on Williams Uniform Complaints

[Education Code § 35186]

District: Chualar Union School District

Person completing this form: Martha E. Contreras Title: Admin Assistant

Quarterly Report Submission Date: *(Please check one)*

- ☐ October 2025
- ☐ April 2026
- X January 2026
- ☐ July 2026

Date for information to be reported publicly at governing board meeting: January 21, 2026

Please check the box that applies:

X No complaints were filed with any school in the district during the quarter indicated above.

☐ Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0		
Teacher Vacancy or Misassignments	0		
Facilities Conditions	0		
TOTALS	0		

Ruben Pulido

Print Name of District Superintendent

Signature of District Superintendent

01/ 21/ 2026

Date

Williams Districts Only: Please scan the original signed copy and email to:
Michelle Archuleta, marchuleta@montereycoe.org