Ducor Union Elementary School District
23761 Avenue 56 - P.O. Box 249
Ducor, CA 93218
(559) 534-2261
Stand and Deliver! No Excuses!

Board of Trustees:

Mrs. Mary McGill, President
Mr. Michael Hall, Clerk
Mrs. Gabina Becerra
Mrs. Doris Rodriguez

Ducor Administration

Ms. Angela Maestas, Superintendent/Principal
Mr. Jeremiah Sosa, Chief Business Official

Regular School Board Meeting
November 12, 2026
Meeting Place: Conference #3
Open Session 5:00 p.m.
Board Meeting Agenda

1. Call to Order: (Board President) Time: _____ p.m.
1.1 Roll Call / Attendance (Board President)

Board President: Mary McGill _____
Board Clerk: Michael Hall _____
Board Member: Gabina Becerra _____
Board Member: Doris Rodriguez _____

1.2 Pledge of Allegiance

1.3 Introduction of Visitors

1.4 Adoption of the Agenda

Motion: _____ Second: _____
Action: Mrs. McGill _____ Mr. Hall _____ Mrs. Becerra _____ Mrs. Rodriguez _____

1.5 Public Comment / Community Input

Members of the public may address the Board on items within the Board's jurisdiction. The Board may limit comments to a reasonable time per speaker and may not take action on items not listed on the agenda except as permitted by law. Comments on closed-session items must occur before the Board enters closed session.

1.5.1 Save the Children - Student of the Month – Community Input

1.6 Adjourn to Closed Session - Procedural Time: _____ p.m.

2. Closed Session Business

2.1 Public Employee Discipline/Dismissal/Release (Government Code section 54957)

Possible Action (Only If Needed)

2.2 Conference with Labor Negotiators (Government Code section 54957.6)

Agency-designated representatives: Angela Maestas, Superintendent/Principal, and Jeremiah Sosa, Chief Business Official. Employee organizations: CSEA Chapter 564 and Ducor Teachers Association. Possible Action (Only If Needed)

3. Reconvene Open Session / Report Out of Closed Session

3.1 Reconvene to Open Session - Procedural (Board President) Time: _____ p.m.

3.2 Report Out of Closed Session - Information / Action if Required (Board President)

4. Consent Agenda

The following items are routine Board approval items and may be approved by one motion unless a Board member requests separate consideration.

4.1 Approval of Minutes from the October 8, 2026 Regular Board Meeting

4.2 Approval of Accounts Payable, Warrants, Expenditures, Payroll, Purchase Orders, and Fiscal Claims (CBO)

Approve/ratify Accounts Payable Batch No. 551 dated October 15, 2026, totaling $79,396.48, and Batch No. 552 dated October 29, 2026, totaling $42,826.57, together with related warrants, expenditures, payroll, purchase orders, and fiscal claims presented in the Board packet.

4.3 Approval of 2026-27 Interdistrict Attendance Agreements

Approve the interdistrict attendance agreements between Ducor Union Elementary School District and Porterville Unified School District presented in the confidential/appropriate Board packet materials for the 2026-27 school year.

4.4 Acceptance of Donations to the District

Accept a $5,000 donation from The Setton Foundation and a $300 donation from Ducor Telephone Company, Inc. dba Varcomm for the Fall Fest Carnival, and authorize the Business Office to record the donations in the appropriate District accounts.

Motion to Approve Consent Agenda Items 4.1-4.4: _____ Second: _____

Action: Mrs. McGill _____ Mr. Hall _____ Mrs. Becerra _____ Mrs. Rodriguez _____

5. Regular Business Agenda / Board Approvals

5.1 Governing Board Vacancy - Candidate Eligibility Review, Public Interviews, and Community Input - INFORMATION / DISCUSSION ITEM

The Board will confirm the eligibility of applicants for the vacant governing board seat, interview eligible candidate(s) in open session, and receive oral or written public input regarding the candidate(s).

Candidate Interview Questions:

1. Why do you want to serve on the Ducor Union Elementary School District Governing Board, and what experience or perspective would you bring to the Board?

2. What do you believe should be the District's highest priorities over the next two to three years, particularly for student achievement, fiscal responsibility, and school facilities?

3. How do you understand the respective roles of the Governing Board and the Superintendent/Principal, and how would you handle disagreement while supporting decisions made by the Board as a whole?

4. How would you build trust and communicate with students, families, staff, and the community while maintaining appropriate confidentiality, ethics, and Board governance responsibilities?

5.2 Provisional Appointment to the Governing Board - ACTION ITEM

Following the public interviews and community input, the Board will consider a provisional appointment to fill the vacancy created by the departure of Maria Vasquez. If an appointment is made, the remaining Board members will execute the Certificate of Appointment and District administration will complete the required follow-up filings and public notice.

Motion: _____ Second: _____

Action: Mrs. McGill _____ Mr. Hall _____ Mrs. Becerra _____ Mrs. Rodriguez _____

5.3 Administration of Oath of Office and Seating of Newly Appointed Trustee - PROCEDURAL ITEM

The appointed candidate will take and subscribe the Oath of Office before being seated as a member of the Governing Board. The original completed appointment/oath document is to be routed to the County Elections Office and a copy to the County Superintendent of Schools, consistent with the District appointment form.

Oath of Office:

I, _____, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Signature: _____ Date: _____

Administered by: _____ Title: _____

5.4 Facility Master Plan Presentation - INFORMATION / DISCUSSION ITEM

Administration and the project team will present the Ducor Union Elementary School District Facility Master Plan, including the replacement of the multipurpose facility, long-term campus modernization/rebuilding priorities, potential funding pathways, and recommended next steps.

5.5 Acceptance of the Facility Master Plan and Approval of the Facility Planning Team - ACTION ITEM

The Board will consider acceptance of the Ducor Union Elementary School District Facility Master Plan and approval of the Facility Planning Team consisting of Mrs. Mary McGill, Superintendent/Principal Angela Maestas, Chief Business Official Jeremiah Sosa, Dr. Adams, Pat Hunt, and Tony Pavone.

Motion: _____ Second: _____

Action: Mrs. McGill _____ Mr. Hall _____ Mrs. Becerra _____ Mrs. Rodriguez _____ Appointed Trustee _____

5.6 Approval of Resolution No. 27-003—Assignment of Delinquent Tax Receivables to the Tulare County Educational Finance Authority — ACTION ITEM

The Board will consider adoption of Resolution No. 27-003, approving the assignment and sale of delinquent tax receivables for fiscal years ending June 30, 2026, 2027, and 2028 to the Tulare County Educational Finance Authority, and authorizing execution and delivery of related purchase and sale agreements and other necessary documents and actions.

Motion: _____ Second: _____

Action: Mrs. McGill _____ Mr. Hall _____ Mrs. Becerra _____ Mrs. Rodriguez _____ Appointed Trustee _____

5.7 Ratification/Approval of Uline Portable Stage Purchase - ACTION ITEM (Chief Business Official)

The Board will consider ratification/approval of Purchase Order No. 1700 and Uline Invoice No. 215602672 for portable stage equipment, guard rails, steps, skirting, and a stage dolly in the total amount of $9,765.82. The Chief Business Official will identify the funding source and budget line supporting the purchase.

Motion: _____ Second: _____

Action: Mrs. McGill _____ Mr. Hall _____ Mrs. Becerra _____ Mrs. Rodriguez _____ Appointed Trustee _____

6. Information Items

No separate stand-alone information items are scheduled. Fiscal and compliance information that does not require Board action will be presented within the Chief Business Official's Report below.

7. Reports

7.1 Chief Business Official's Report - INFORMATION / DISCUSSION

7.2 Superintendent/Principal's Report

7.3 Board Member Reports

8. Adjournment: (Board President) Time: _____ p.m.

Motion: _____ Second: _____

Action: Mrs. McGill _____ Mr. Hall _____ Mrs. Becerra _____ Mrs. Rodriguez _____ Appointed Trustee _____

Attachments / Board Packet Documents for November 12, 2026

Agenda Item 4.1 - Minutes from the October 8, 2026 Regular Board Meeting.

Agenda Item 4.2 - Accounts Payable Final PreLists / Batch No. 551 (10/15/26) and Batch No. 552 (10/29/26), warrants, expenditures, payroll, purchase orders, and fiscal claims.

Agenda Item 4.3 - Interdistrict Attendance Agreements for 2026-27, with student-identifying materials maintained and distributed consistent with applicable student-record confidentiality requirements.

Agenda Item 4.4 - Setton Foundation $5,000 donation documentation and Ducor Telephone Company, Inc. dba Varcomm $300 donation documentation.

Agenda Items 5.1-5.3 - Governing Board vacancy applications/eligibility documentation, candidate interview questions, Certificate of Appointment, and Oath of Office materials.

Agenda Items 5.4-5.5 - Ducor Union Elementary School District Facility Master Plan, presentation materials, and Facility Planning Team recommendation.

Agenda Item 5.6—Resolution No. 27-003, approving assignment of delinquent tax receivables for fiscal years ending June 30, 2026, 2027, and 2028 to the Tulare County Educational Finance Authority, and related agreements and authorizations.

Agenda Item 5.7 - Uline Invoice No. 215602672 / Purchase Order No. 1700 and funding-source documentation.

Public Inspection of Agenda Materials: *Agenda materials and writings distributed to a majority of the Governing Board in connection with an open-session item are available for public inspection at the Ducor Union Elementary School District Office, 23761 Avenue 56, Ducor, CA 93218, during normal business hours, consistent with Government Code section 54957.5.*
Americans with Disabilities Act / Accommodation Notice: *Individuals who require disability-related accommodations or modifications to participate in the meeting should contact the District Office at (559) 534-2261 as soon as possible before the meeting so reasonable arrangements may be made.*

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Board of Trustees:

Mrs. Mary McGill, President
Mr. Michael Hall, Clerk
Mrs. Gabina Becerra
Mrs. Doris Rodriguez

Ducor Administration

Ms. Angela Maestas, Superintendent/Principal
Mr. Jeremiah Sosa, Chief Business Official

Regular School Board Meeting
October 8, 2026
Meeting Place: Conference #3
Open Session 5:00 p.m.
Board Meeting Minutes

1. Call to Order

Board President Mary McGill called the Regular Meeting of the Ducor Union Elementary School District Board of Trustees to order at 5:08 p.m.

1.1 Roll Call / Attendance

Board of Trustees

Mary McGill, President
Michael Hall, Clerk
Gabina Becerra, Trustee
Doris Rodriguez, Trustee

District Administration

Angela Maestas, Superintendent/Principal
Jeremiah Sosa, Chief Business Official

Visitors, staff, students, and community members were also in attendance.

1.2 Pledge of Allegiance

The Pledge of Allegiance was conducted.

1.3 Introduction of Visitors

Visitors and guests were recognized.

1.4 Adoption of the Agenda

Motion: Michael Hall Second: Gabina Becerra

A motion was made and seconded to adopt the October 8, 2026 meeting agenda. Motion passed 4-0.

1.5 Public Comment / Community Input

Public comment and community input were received as applicable.

1.5.1 Save the Children - Student of the Month

The Board recognized Beltran as Student of the Month in connection with the Save the Children program.

2. Closed Session Business

The Board adjourned to Closed Session to consider the following matters:

2.1 Public Employee Discipline/Dismissal/Release (Government Code section 54957)

The Board considered matters authorized under Government Code section 54957.

2.2 Conference with Labor Negotiators (Government Code section 54957.6)

Agency-designated representatives: Angela Maestas, Superintendent/Principal, and Jeremiah Sosa, Chief Business Official.

Employee organizations: CSEA Chapter 564 and Ducor Teachers Association.

3. Reconvene Open Session / Report Out of Closed Session

3.1 Reconvene to Open Session

Motion: Gabina Becerra **Second: Michael Hall**

The Board reconvened in Open Session. Motion passed 4-0. The reconvening time was not recorded on the marked agenda.

3.2 Report Out of Closed Session

No reportable closed-session action is reflected in the handwritten meeting notes.

4. Consent Agenda

The Board considered the Consent Agenda, including:

4.1 Approval of Minutes

September 10, 2026 Regular Board Meeting
September 24, 2026 Board Meeting

4.2 Approval of Warrants, Expenditures, Payroll, Purchase Orders, and Fiscal Claims

The Board reviewed the current warrant register, expenditure report, payroll summary, purchase-order activity, fiscal claims, and related supporting documentation.

Motion: Gabina Becerra **Second: Doris Rodriguez**

A motion was made and seconded to approve the Consent Agenda. Motion passed 4-0.

5. Regular Business Agenda / Approvals

5.1 Fiscal - Salary Disclosure for Classified Employees

Chief Business Official Jeremiah Sosa presented the classified salary disclosure for Board review and action.

Motion: Gabina Becerra **Second: Michael Hall**

A motion was made and seconded to approve the classified salary disclosure. Motion passed 4-0.

5.2 APY - Action / Approval Item - CBO

Agenda Item 5.2 was struck from the marked agenda and no action is reflected in the meeting notes.

6. Information Items

Information items were presented to the Board as applicable. No additional action is reflected in the meeting notes.

7. Reports

7.1 Chief Business Official's Report

The Chief Business Official provided his report.

7.2 Superintendent/Principal's Report

The Superintendent/Principal provided her report.

8. Adjournment

The meeting was adjourned following completion of the Board's business. Adjournment time was not recorded on the marked agenda.

Board Packet Attachments

- Minutes from the September 10 and September 24, 2026 Board meetings
- Warrants and expenditure reports
- Payroll summary
- Purchase-order activity
- Fiscal claims and supporting documentation
- Classified salary disclosure and supporting fiscal documentation

Approval of Minutes

Approved by the Ducor Union Elementary School District Board of Trustees on:

_____

Board President: _____

Board Clerk: _____

Copy

Tulare County Office of Education

Accounts Payable Final PreList - 11/5/2026 3:49:28PM

*** FINAL ***
Batch No 553

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
013217	CLASSIC CHARTER, INC	PV-270461	7/10/2026		185349		010-00000-0-11100-10000-58000-000-0000	$600.00		
							Field Trip to San Luis Obispo			
							Total Check Amount:	**$600.00**		
013767	Envirodean Sanitation Supply	PV-270453	10/26/2026		0165001-IN		010-00000-0-00000-82000-55000-000-0000	$461.63		
							Tennant T300 Auto Scrubbe, Service Technician			
							Total Check Amount:	**$461.63**		
013647	IMAGE 2000	PV-270467	10/30/2026		886376		010-00000-0-00000-72000-58000-000-0000	$313.57		
							Contract Overage Charges 10/1/26 -10/31/26			
							Total Check Amount:	**$313.57**		
013746	Isabel Lopez Valencia	PV-270464	11/2/2026		11/02/2026		010-00000-0-00000-27000-43000-000-0000	$25.85		
							Reimbursement - Face Body Paint Set			
	Isabel Lopez Valencia	PV-270465	10/30/2026		10/30/2026		010-00000-0-00000-27000-43000-000-0000	$27.97		
							Reimbursement - Picking Up T-Shirts			
							Total Check Amount:	**$53.82**		
013628	J's Communications, Inc.	PV-270456	11/1/2026		26-3227		010-00000-0-00000-27000-58000-000-0000	$375.00		
							TLK Subcription 12-01-2026 - 12/31/2026			
	J's Communications, Inc.	PV-270457	11/1/2026		26-3228		010-58147-6-11100-10000-58000-000-0000	$150.00		
							TLK Subcription 12/01/26-12/31/26 SaveTheChilden			
							Total Check Amount:	**$525.00**		
013272	LISA LUCIO	PV-270470	11/5/2026		030527		010-11000-0-11100-10000-43000-000-0000	$12.29		
							Book Fair Decor - Curtain, Tablecover			
	LISA LUCIO	PV-270471	11/5/2026		029702		010-11000-0-11100-10000-43000-000-0000	$8.19		
							Fringe Curtain			
							Total Check Amount:	**$20.48**		
012443	QUILL CORPORATION	PV-270455	10/28/2026		50868464		010-00000-0-00000-27000-43000-000-0000	$23.25		
							B777 Epic Stapler Blue			
							Total Check Amount:	**$23.25**		
012681	SISC III	PV-270458	11/1/2026		11/01-11/30		010-00000-0-00000-00000-95028-000-0000	$1,130.30	A	
							Health & Welfare Including Retirees			

Accounts Payable Final PreList - 11/5/2026 3:49:28PM

*** FINAL ***
Batch No 553

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
012681	SISC III	PV-270458	11/1/2026		11/01-11/30		010-00000-0-00000-00000-95024-000-0000	$23,052.00	A	
							Health & Welfare Including Retirees			
							Total Check Amount:	**$24,182.30**		
005384	SOUTHERN CALIFORNIA EDISON	PV-270459	10/22/2026		9/23/26-10/21/26		010-00000-0-00000-82000-55000-000-0000	$5,176.06		
							Electricity			
							Total Check Amount:	**$5,176.06**		
013612	Spd Printing & Accurate Signs	PV-270454	10/30/2026		8902		010-00000-0-11100-10000-43000-000-0000	$259.80		
							Ducor Ram Shirts			
							Total Check Amount:	**$259.80**		
013486	U.S. Bank Corporate Payment Sy	PV-270462	10/15/2026		G191764421		010-00000-0-00000-27000-58000-000-0000	$13.13	M	
							Microsoft MOnthly Fee			
	U.S. Bank Corporate Payment Sy	PV-270463	11/3/2026		113-1181567-7083462		010-11000-0-11100-10000-43000-000-0000	$151.64	M	
							Display Dongle Adapter, UANTIN USB Cable			
							Total Check Amount:	**$164.77**		
013775	Uline, Inc.	PV-270468	11/4/2026		215602672		010-67700-5-11100-10000-64000-000-0000	$6,902.03	F	
							Portable Stage			
	Uline, Inc.		11/4/2026		215602672		010-67700-6-11100-10000-64000-000-0000	$2,863.79	F	
							Total Check Amount:	**$9,765.82**		
001647	Varcomm Broadband, Inc.	PV-270466	11/1/2026		11/01/26-11/30/26		010-00000-0-00000-82000-55000-000-0000	$845.62		
							Telephones, Internet, Charges			
							Total Check Amount:	**$845.62**		
013716	VESTIS GROUP, INC.	PV-270451	10/29/2026		2601867983		130-53100-0-00000-82000-55000-000-0000	$150.65		
							Cafeteria Supplies			
	VESTIS GROUP, INC.	PV-270452	10/29/2026		2601867984		010-00000-0-00000-82000-55000-000-0000	$229.21		
							Janitorial Supplies			
							Total Check Amount:	**$379.86**		
012434	WASTE MANAGEMENT	PV-270460	11/1/2026		5046944-0165-5		010-00000-0-00000-82000-55000-000-0000	$1,071.22		
							Trash Services for October2026			

Tulare County Office of Education

Accounts Payable Final PreList - 11/5/2026 3:49:28PM

*** FINAL ***

Batch No 553

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
							Total Check Amount:	**$1,071.22**		
013780	WorldStrides	PV-270469	10/26/2026		72038		010-00000-0-11100-10000-58000-000-0000 Knott's Berry Farm Field Trip	$1,377.00		
							Total Check Amount:	**$1,377.00**		

Tulare County Office of Education

Accounts Payable Final PreList - 11/5/2026 3:49:28PM

*** FINAL ***

Batch No 553

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
							Total District Payment Amount:	$45,220.20		

Tulare County Office of Education

Accounts Payable Final PreList - 11/5/2026 3:49:28PM

*** FINAL ***

Batch No 553

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
Batch No 553							Total Accounts Payable:	$45,220.20		

The School District hereby orders that payment be made to each of the above vendors in the amounts indicated on the preceding Accounts Payable Final totaling 45,220.20 and the County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

Authorizing Signature

11/5/26
Date

Fund Summary	Total
010	$45,069.55
130	$150.65
Total	$45,220.20

Tulare County Office of Education

Accounts Payable Final PreList - 10/29/2026 9:45:28AM

*** FINAL ***
Batch No 552

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
013659	Advanced Integrated Pest Manag	PV-270429	7/31/2026		2574766		010-00000-0-00000-82000-55000-000-0000	$2,630.00		
							Nuisance Animals, Squirrels Station Service			
							Total Check Amount:	**$2,630.00**		
013779	Bethany McCormick	PV-270450	9/15/2026		0001		010-07230-0-00000-36000-52000-000-0000	$1,200.00	J	
							Jake's Driving Traning			
							Total Check Amount:	**$1,200.00**		
013680	De Lage Landen Financial Servi	PV-270438	10/21/2026		599102070		010-00000-0-00000-72000-58000-000-0000	$657.28		
							Copier Machine			
							Total Check Amount:	**$657.28**		
013765	Foster & Foster, Inc.	PV-270428	10/19/2026		16358T		010-00000-0-00000-72000-58000-000-0000	$925.00		
							Preparation of Interim GASB 75 Discouser Report			
							Total Check Amount:	**$925.00**		
013647	IMAGE 2000	PV-270426	6/30/2026		860868		010-00000-0-00000-72000-58000-000-0000	$73.49		
							Contract Overrage Charges 6/01/2026 - 6/30/2026			
							Total Check Amount:	**$73.49**		
013005	LOZANO SMITH	PV-270447	10/12/2026		2291537,2291538		010-00000-0-00000-71100-58000-000-0000	$6,246.24		
							Legal Services			
							Total Check Amount:	**$6,246.24**		
013513	Maria Barajas	PV-270439	9/25/2026		Sept. 25, 2026		010-11000-0-11100-10000-43000-000-0000	$63.71		
							Supplies for Johnny Appleseed Day			
							Total Check Amount:	**$63.71**		
013704	Micaela Gutierrez	PV-270445	10/26/2026		2026-04		010-00000-0-11100-10000-58000-000-0000	$3,150.00	J	
							Update ELA on Aeries and CALPADS			
							Total Check Amount:	**$3,150.00**		
013470	Porterville Ford	PV-270425	10/12/2026		641987/1		010-07230-0-00000-36000-56000-000-0000	$35.00		
							Labor for 2017 Ford F-150, Installed Filters			

Accounts Payable Final PreList - 10/29/2026 9:45:28AM

*** FINAL ***

Batch No 552

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
							Total Check Amount:	**$35.00**		
011547	PORTERVILLE RECORDER	PV-270424	10/3/2026		631872		010-00000-0-00000-71100-58000-000-0000	$76.75		
							Public Notice Legal Ad			
							Total Check Amount:	**$76.75**		
012443	QUILL CORPORATION	PV-270448	10/26/2026		2479437		010-00000-0-00000-27000-43000-000-0000	$48.51		
							Pilot Gel Pens, Steel Binder Clips, Staples			
							Total Check Amount:	**$48.51**		
013296	TERRA BELLA UNION ELEMENTARY	PV-270423	10/8/2026		248		130-53100-0-00000-37000-47000-000-0000	$23,226.00		
							Student & Staff Meal September 2026			
							Total Check Amount:	**$23,226.00**		
013486	U.S. Bank Corporate Payment Sy	PV-270427	10/9/2026		000990		010-00000-0-11100-10000-58000-000-0000	$288.00	M	
							Pumpkin Patch Field Trip to Murray Farms			
	U.S. Bank Corporate Payment Sy	PV-270430	10/20/2026		111-4077916-8019437		010-58147-6-11100-10000-43000-000-0000	$614.12	M	
							Canon EOS R100 Mirrorless Camera With RF-S			
	U.S. Bank Corporate Payment Sy	PV-270432	10/20/2026		111-3808629-1029054		010-58147-6-11100-10000-43000-000-0000	$231.65	M	
							Letaya File Cabinets , 4 Drawer Metal Filling			
	U.S. Bank Corporate Payment Sy	PV-270434	10/20/2026		111-1011337-6189801		010-58147-6-11100-10000-43000-000-0000	$381.25	M	
							White Zip Ties, Woswell Kids Scissors, Gel Pens			
	U.S. Bank Corporate Payment Sy	PV-270435	10/20/2026		111-6751121-4792225		010-90329-0-11100-10000-43000-000-0000	$272.75	M	
							300 PCS Party Favor for Kids, FAcial Wipes			
	U.S. Bank Corporate Payment Sy	PV-270436	10/20/2026		111-5176809-4176259		010-90329-0-11100-10000-43000-000-0000	$633.44	M	
							Kalolary 12FT Hollowing Inflatable Pumking			
	U.S. Bank Corporate Payment Sy	PV-270437	10/19/2026		09ZFW2D9-0003		010-00000-0-00000-27000-58000-000-0000	$10.00	M	
							ChatGPT Plus Membership			
	U.S. Bank Corporate Payment Sy	PV-270442	10/26/2026		111-7397699-3509007		010-00000-0-00000-27000-43000-000-0000	$53.76	M	
							Flexzion Cash Box With Money Tray and Lock			
	U.S. Bank Corporate Payment Sy	PV-270443	10/26/2026		111-9526375-4701812		010-00000-0-00000-27000-43000-000-0000	$31.24	M	
							Cardinal Bag Supplies Locking Canvas Cash Bag			
	U.S. Bank Corporate Payment Sy	PV-270444	10/20/2026		111-0423842-3421818.		010-58147-6-11100-10000-43000-000-0000	$575.94	M	
							Mini Plush Animals, Lavalier Microphone			
	U.S. Bank Corporate Payment Sy	PV-270446	10/27/2026		9-27-2026		010-00000-0-11100-10000-58000-000-0000	$642.72	M	
							Pumpkin Patch Field Trip to Cherry Acres			

Accounts Payable Final PreList - 10/29/2026 9:45:28AM

*** FINAL ***

Batch No 552

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
							Total Check Amount:	**$3,734.87**		
013716	VESTIS GROUP, INC.	PV-270421	10/15/2026		2601864221		010-00000-0-00000-82000-55000-000-0000	$229.21		
							Janitorial Supplies			
	VESTIS GROUP, INC.	PV-270422	10/15/2026		2601864220		130-53100-0-00000-82000-55000-000-0000	$150.65		
							Cafeteria Supplies			
	VESTIS GROUP, INC.	PV-270440	10/22/2026		2601866074		130-53100-0-00000-82000-55000-000-0000	$150.65		
	VESTIS GROUP, INC.	PV-270449	10/22/2026		2601866075		010-00000-0-00000-82000-55000-000-0000	$229.21		
							Janitorial Supplies			
							Total Check Amount:	**$759.72**		

Accounts Payable Final PreList - 10/29/2026 9:45:28AM

*** FINAL ***

Batch No 552

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
							Total District Payment Amount:	$42,826.57		

Accounts Payable Final PreList - 10/29/2026 9:45:28AM

*** FINAL ***

Batch No 552

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
Batch No 552							Total Accounts Payable:	$42,826.57		

The School District hereby orders that payment be made to each of the above vendors in the amounts indicated on the preceding Accounts Payable Final totaling 42,826.57 and the County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

Authorizing Signature Date 10/29/26

Fund Summary	Total
010	$19,299.27
130	$23,527.30
Total	$42,826.57

Accounts Payable Final PreList - 10/15/2026 3:22:46PM

*** FINAL ***
Batch No 551

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
012924	A & G TELEPHONE SERVICE	PV-270382	9/30/2026		10412		010-00000-0-00000-27000-58000-000-0000	$450.00		
							Service - No Dial tone at MPOE			
							Total Check Amount:	**$450.00**		
013539	AIR TECHS	PV-270397	10/13/2026		23564		010-81500-0-00000-85000-62000-000-0000	$9,900.00	D	
							Installation New 3 Ton Wall Mount Commerical Unit			
							Total Check Amount:	**$9,900.00**		
013118	AMERICAN FIDELITY ASSURANCE	PV-270407	10/14/2026		10/14/2026		010-00000-0-00000-72000-58000-000-7202	$990.00		
							Voluntary Deduction Flexible Spending Account			
							Total Check Amount:	**$990.00**		
013773	American Truck LLC	PV-270394	10/1/2026		ATS1370		010-07230-0-00000-36000-58000-000-0000	$901.97		
							Applied Air Leak On Brakes			
							Total Check Amount:	**$901.97**		
013550	APPTEGY INC	PV-270398	10/13/2026		INV42416		010-07200-0-11100-10000-59000-000-0301	$6,447.09		
							Communications/Notifications to Parents			
							Total Check Amount:	**$6,447.09**		
013417	Culligan (Water Conditioning)	PV-270381	9/30/2026		57110		010-00000-0-00000-82000-55000-000-0000	$664.20		
							Bottle Water			
							Total Check Amount:	**$664.20**		
011811	DUCOR COMMUNITY SERVICES DISTR	PV-270388	10/1/2026		08/26-09/28		010-00000-0-00000-82000-55000-000-0000	$1,287.38		
							Water			
							Total Check Amount:	**$1,287.38**		
013777	Elissas Pony Express	PV-270389	8/27/2026		44		010-11000-0-11100-10000-58000-000-0000	$2,196.00		
							Fall Festival Pony Ride Trackless Train Ride			
							Total Check Amount:	**$2,196.00**		
013778	Erika Juarez	PV-270396	8/12/2026		8/12/26		010-00000-0-00000-27000-52000-000-0000	$23.26		
							Millage Reimbusement- Picked up Staff Lunch			

Accounts Payable Final PreList - 10/15/2026 3:22:46PM

*** FINAL ***
Batch No 551

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
							Total Check Amount:	**$23.26**		
013441	Home Depot Credit Services	PV-270401	10/13/2026		0533957		010-00000-0-00000-82000-55000-000-0000	$67.54	M	
							Water Heater Strap, WNGD Wire Conn			
							Total Check Amount:	**$67.54**		
013647	IMAGE 2000	PV-270383	9/30/2026		879986		010-00000-0-00000-72000-58000-000-0000	$380.85		
							Contract Overage Charge 9/01/2026 - 9/30/2026			
							Total Check Amount:	**$380.85**		
013434	Jeremiah Sosa	PV-270406	10/12/2026		10/12/2026		010-00000-0-00000-27000-52000-000-0000	$27.36		
							Mileage Reimbursement for SSDA Conference			
							Total Check Amount:	**$27.36**		
013052	MIDAMERICA BOOKS	PV-270414	10/14/2026		0102227		010-00000-0-11100-10000-42000-000-0000	$995.95		
							Books for the Library			
							Total Check Amount:	**$995.95**		
013764	Oscar Ceballos	PV-270400	10/5/2026		25		010-00000-0-11100-10000-58000-000-0000	$260.00		
							Fall Fest Carnival Photo Booth			
							Total Check Amount:	**$260.00**		
013600	SCHOOLS EXCESS LIABILITY FUND	PV-270410	5/22/2024		AB218_5471894-A3		010-00000-0-00000-72000-54500-000-0000	$4,981.37	C	
							AB 218 Assessment #3 Pro-Rate Share			
	SCHOOLS EXCESS LIABILITY FUND	PV-270411	5/28/2025		AB218_5471894-A4		010-00000-0-00000-72000-54500-000-0000	$15,636.71		
							AB 218 Assessment #4 Pro-Rata Share			
							Total Check Amount:	**$20,618.08**		
012681	SISC III	PV-270412	10/1/2026		10/01-10/31		010-00000-0-00000-00000-95028-000-0000	$1,130.30	G	
							Health & Welfare Including Retirees			
	SISC III		10/1/2026		10/01-10/31		010-00000-0-00000-72000-58000-000-0000	$124.04	G	
	SISC III		10/1/2026		10/01-10/31		010-00000-0-00000-00000-95024-000-0000	$28,072.00	G	
							Total Check Amount:	**$29,326.34**		

Accounts Payable Final PreList - 10/15/2026 3:22:46PM

*** FINAL ***
Batch No 551

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
012141	SMART & FINAL	CM-270002	10/2/2026		744911		010-58147-6-11100-10000-43000-000-0000	($15.00)		
							Save The Children - Attendance Incentive Snacks			
	SMART & FINAL	PV-270399	10/2/2026		959144		010-58147-6-11100-10000-43000-000-0000	$190.80		
							Total Check Amount:	**$175.80**		
012709	TULARE COUNTY OFFICE OF ED.	PV-270415	10/5/2026		270632		010-00000-0-11100-10000-58000-000-0000	$399.36		
							2026-2027 ERS Library Media Services (Q1)			
	TULARE COUNTY OFFICE OF ED.	PV-270416	10/5/2026		270687		010-00000-0-00000-72000-58000-000-0000	$150.00		
							CHOICES Leadership Conference 2026 Team Regist			
							Total Check Amount:	**$549.36**		
013486	U.S. Bank Corporate Payment Sy	PV-270387	8/31/2026		113-2012597-2337826		010-11000-0-11100-10000-43000-000-0000	$61.40	M	
							4K Wireless HDMI Display Adapter			
	U.S. Bank Corporate Payment Sy	PV-270390	10/7/2026		111-2053865-1196235		010-11000-0-11100-10000-43000-000-0000	$313.03	M	
							10 Pcs Adhesive Base, Cartrideges, AA BTRY			
	U.S. Bank Corporate Payment Sy	PV-270391	10/7/2026		111-3082933-5187413		010-11000-0-11100-10000-43000-000-0000	$23.69	M	
							Colorations Jumbo Washable Chalk			
	U.S. Bank Corporate Payment Sy	PV-270392	10/7/2026		111-5586571-2921819		010-11000-0-11100-10000-43000-000-0000	$313.00	M	
							Yasnay Markers, Yarniss Crocket Kit, Paint Brushes			
	U.S. Bank Corporate Payment Sy	PV-270393	10/7/2026		111-8590106-4470637		010-11000-0-11100-10000-43000-000-0000	$18.30	M	
							ScotBlue Sharp Lines Painter's Tape			
	U.S. Bank Corporate Payment Sy	PV-270395	6/3/2026		44919074		010-00000-0-00000-27000-58000-000-0000	$313.20	M	
							Dr. Adam's- Summer School Dance			
	U.S. Bank Corporate Payment Sy	PV-270402	10/13/2026		111-3770141-3139441		010-00000-0-00000-82000-55000-000-0000	$171.86	M	
							Spartan TnT Foaming Disinfectant Bathroom Cleaner			
	U.S. Bank Corporate Payment Sy	PV-270403	10/13/2026		111-1281090-0417826		010-11000-0-11100-10000-43000-000-0000	$474.08	M	
							Adjustable Height Classroom Activity Table			
	U.S. Bank Corporate Payment Sy	PV-270404	10/13/2026		111-1847440-1284208		010-11000-0-11100-10000-43000-000-0000	$334.03	M	
							6 Pack - FDP 12" School Stack Chair			
	U.S. Bank Corporate Payment Sy	PV-270405	10/13/2026		111-2184715-4189857		010-00000-0-00000-82000-43000-000-0000	$36.52	M	
							Lement - Face Mark for Maintenance			
	U.S. Bank Corporate Payment Sy	PV-270408	10/14/2026		111-2388259-438926		010-00000-0-00000-27000-43000-000-0000	$57.10	M	
							Leemone 360 Combi Replacement Filter for Dyson			
	U.S. Bank Corporate Payment Sy	PV-270409	9/15/2026		G184825563		010-00000-0-00000-27000-58000-000-0000	$13.13	M	
							Microsoft Monthly Fee			
	U.S. Bank Corporate Payment Sy	PV-270413	10/7/2026		111-0804941-5780238		010-11000-0-11100-10000-43000-000-0000	$74.30	M	
							Potty Training Toilet, Toddler Step Stool			

Accounts Payable Final PreList - 10/15/2026 3:22:46PM

*** FINAL ***

Batch No 551

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
013486	U.S. Bank Corporate Payment Sy	PV-270417	10/7/2026		015148		010-00000-0-11100-10000-43000-000-0000	$553.39	M	
							Perfect Attendance Incentives			
	U.S. Bank Corporate Payment Sy	PV-270418	10/7/2026		111-1928332-3187461		130-53100-0-00000-37000-43000-000-0000	$10.76	M	
							Nutrition Bulletin Board Decor			
	U.S. Bank Corporate Payment Sy	PV-270419	10/1/2026		111-7015467-8315424		010-11000-0-11100-10000-43000-000-0000	$63.41	M	
							Western Balloon Arch Kit, Paper Glasses			
	U.S. Bank Corporate Payment Sy	PV-270420	8/15/2026		G178114911		010-00000-0-00000-27000-58000-000-0000	$13.13	M	
							Microsoft Monthly Fee			
							Total Check Amount:	**$2,844.43**		
001647	Varcomm Broadband, Inc.	PV-270384	10/1/2026		10/01/26-10/31/26		010-00000-0-00000-82000-55000-000-0000	$845.62		
							Telephones, Internet, Charges			
							Total Check Amount:	**$845.62**		
013716	VESTIS GROUP, INC.	PV-270385	10/8/2026		2601862228		130-53100-0-00000-82000-55000-000-0000	$189.04		
							Cafeteria Supplies			
	VESTIS GROUP, INC.	PV-270386	10/8/2026		2601862229		010-00000-0-00000-82000-55000-000-0000	$229.21		
							Janitorial Supplies			
							Total Check Amount:	**$418.25**		

Accounts Payable Final PreList - 10/15/2026 3:22:46PM

*** FINAL ***

Batch No 551

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
							Total District Payment Amount:	$79,369.48		

Tulare County Office of Education

Accounts Payable Final PreList - 10/15/2026 3:22:46PM

*** FINAL ***
Batch No 551

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
		Batch No 551					Total Accounts Payable:	$79,369.48		

The School District hereby orders that payment be made to each of the above vendors in the amounts indicated on the preceding Accounts Payable Final totaling 79,369.48 and the County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

Authorizing Signature — Date: 10/15/26

Fund Summary	Total
010	$79,169.68
130	$199.80
Total	$79,369.48

PORTERVILLE UNIFIED SCHOOL DISTRICT
600 West Grand Avenue
Porterville, CA 93257

INTERDISTRICT ATTENDANCE AGREEMENT

THIS AGREEMENT, made and entered into this 02 day of October ,2026 , pursuant to Education Code Section 46600, by and between the Governing Board of the Ducor Union School District of Tulare County, and the Governing Board of the Porterville Unified School District of Tulare County:

WITNESSETH:

i. Ducor Union School District agrees to accept, **insofar as facilities permit**, the following named pupils from Porterville Unified School District :

Corbin Aguilar, Nolin Aguilar, Greysin Magana, Paisley Magana
44 N Jaye st
Porterville, CA 93257

ii. Ducor Union School District agrees to furnish said pupils the same advantages, equipment, supplies and services as furnished to other pupils in attendance at this school, excluding transportation.

iii. **CHECK A OR B AS APPLICABLE:**

A. ☒ NO TUITION CHARGE: The district of attendance shall be credited with the pupil attendance for apportionment purposes and the revenue limit pursuant to Education Code Section 46601.

B. ☐ TUITION CHARGE: The maximum charge shall be the actual cost per unit of average daily attendance for the grade level or program, less any income, other than tuition, received by the district of attendance on account of such attendance. Any tuition payment shall be made no later than August 31, after the close of the fiscal year pursuant to Education Code Section 46605.

iv. **THIS AGREEMENT** shall be effective for the school year beginning July 1, 2026 and ending June 30, 2027 and neither party is bound by said Agreement or any of the covenants herein contained after the expiration of said school year.

IN WITNESS THEREOF, the parties have caused this Agreement to be executed the day and year first above written.

GOVERNING BOARD OF: PORTERVILLE UNIFIED SCHOOL DISTRICT	GOVERNING BOARD OF: Ducor Union SCHOOL DISTRICT
BY: Martha Stuemky, Ed.D.	BY:
TITLE: Assistant Superintendent, Instruction	TITLE:
DATE: 10/2/2026	DATE:

NOTE: TWO COPIES OF THIS AGREEMENT SHALL BE EXECUTED. ONE COPY SHALL BE RETAINED BY EACH DISTRICT EXECUTING THE AGREEMENT.

PORTERVILLE UNIFIED SCHOOL DISTRICT
600 West Grand Avenue
Porterville, CA 93257

INTERDISTRICT ATTENDANCE AGREEMENT

THIS AGREEMENT, made and entered into this 02 day of October, 2026, pursuant to Education Code Section 46600, by and between the Governing Board of the Ducor Union School District of Tulare County, and the Governing Board of the Porterville Unified School District of Tulare County:

WITNESSETH:

i. Ducor Union School District agrees to accept, **insofar as facilities permit**, the following named pupils from Porterville Unified School District:

Juan Ruiz, Luna Ruiz, Sophie Ruiz
446 N Villa St
Porterville, Ca 93257

ii. Ducor Union School District agrees to furnish said pupils the same advantages, equipment, supplies and services as furnished to other pupils in attendance at this school, excluding transportation.

iii. **CHECK A OR B AS APPLICABLE:**

A. ☒ NO TUITION CHARGE: The district of attendance shall be credited with the pupil attendance for apportionment purposes and the revenue limit pursuant to Education Code Section 46601.

B. ☐ TUITION CHARGE: The maximum charge shall be the actual cost per unit of average daily attendance for the grade level or program, less any income, other than tuition, received by the district of attendance on account of such attendance. Any tuition payment shall be made no later than August 31, after the close of the fiscal year pursuant to Education Code Section 46605.

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IN WITNESS THEREOF, the parties have caused this Agreement to be executed the day and year first above written.

GOVERNING BOARD OF: PORTERVILLE UNIFIED SCHOOL DISTRICT	GOVERNING BOARD OF: Ducor Union SCHOOL DISTRICT
BY: Martha Stuemky, Ed.D.	BY: _____
TITLE: Assistant Superintendent, Instruction	TITLE: _____
DATE: 10/2/2026	DATE: _____

NOTE: TWO COPIES OF THIS AGREEMENT SHALL BE EXECUTED. ONE COPY SHALL BE RETAINED BY EACH DISTRICT EXECUTING THE AGREEMENT.

MANUFACTURERS & TRADERS TRUST CO. 15598

THE SETTON FOUNDATION
85 AUSTIN BLVD
COMMACK, NY 11725

10/22/2026

PAY TO THE ORDER OF DUCOR UNION ELEMENTARY SCHOOL DISTRICT $ **5,000.00

Five Thousand Only ***** DOLLARS

DUCOR UNION ELEMENTARY SCHOOL DISTRICT
23761 AVENUE 56
DUCOR, CA 93218

MEMO

AUTHORIZED SIGNATURE

THE SETTON FOUNDATION 85 AUSTIN BLVD 15598

DUCOR UNION ELEMENTARY SCHOOL DISTRICT 10/22/2026

Charity 5,000.00

M & T CHECKING ACC 5,000.00

300

VARCOMM

Ducor Telephone Company, Inc
dba Varcomm
PO Box 700
Ducor, CA 93218
559-539-5234

CHASE
JPMorgan Chase Bank, N.A.
www.Chase.com
90-7162/3222

PAY TO THE ORDER OF Ducor Union Elementary School

$ 300.00

three hundred dollars and 00/100 DOLL

Void after 90 Days

MEMO Fall Fest Carnival

AUTHORIZED SIGNATURE

CERTIFICATE OF APPOINTMENT OF GOVERNING BOARD MEMBER

THIS CERTIFIES that the undersigned, being the remaining members of the governing board of the **Ducor Union School District** in Tulare County, California, on the date entered below have appointed

Insert Name Here

to the office of **Governing Board Member** of the above named district to replace Maria Vasquez and to hold office until the next governing board election of said district in November 2028.

Date:_____

_____ _____

_____ _____

_____ _____

Signatures of Remaining Board Members

Before taking office, each member must take and subscribe this Oath of Office before a governing board member, other school officer, state or county officer, judicial officer or notary public. Send the ORIGINAL to the County Elections Office, 5300 W. Tulare Avenue, Suite 105, Visalia, CA 93277, and a COPY to the County Superintendent of Schools after completion.

OATH OF OFFICE

State of California
County of Tulare

I, _____ do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Governing Board Member of the Ducor Union School District

_____
Candidate Signature

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
County of Tulare)

Subscribed and sworn to (or affirmed) before me on this _____ day of _____ 2026, by (insert name of candidate) _____, proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

_____
Signature of Person Administering Oath

_____
Title

RESOLUTION NO. 27-003

RESOLUTION OF THE GOVERNING BOARD OF THE DUCOR UNION ELEMENTARY SCHOOL DISTRICT APPROVING ASSIGNMENT OF DELINQUENT TAX RECEIVABLES TO THE TULARE COUNTY EDUCATIONAL FINANCE AUTHORITY FOR FISCAL YEARS ENDING JUNE 30 IN EACH OF THE YEARS 2026, 2027 AND 2028, AND AUTHORIZING EXECUTION AND DELIVERY OF RELATED DOCUMENTS AND ACTIONS

WHEREAS, under Section 6516.6(b) of the Government Code of the State of California (the "Law"), a school district, community college district or other local educational agency is authorized to sell and assign to a joint powers authority any or all of its right, title, and interest in and to the enforcement and collection of delinquent and uncollected property taxes, assessments, and other receivables that have been levied by it or on its behalf for collection on the secured, unsecured, or supplemental property tax rolls, in accordance with such terms and conditions as are set forth in an agreement with the joint powers authority; and

WHEREAS, the Tulare County Educational Finance Authority (the "Authority") will be formed as a joint powers authority for the purpose of purchasing delinquent *ad valorem* property taxes from school districts, community college districts and other local educational agencies in Tulare County in accordance with Section 6516.6 of the Law, upon terms and conditions which are acceptable to such local educational agencies; and

WHEREAS, under the Law the amount of property tax receipts to be reported in a fiscal year for revenue limit purposes is equal to 100% of the local educational agency's allocable share of the taxes distributed to it for the fiscal year, and any additional amounts will not be reported and will be provided directly to the local educational agency; and

WHEREAS, the Ducor Union Elementary School District (the "District") has considered selling delinquent tax receivables arising with respect to the fiscal years ending June 30 in each of the years 2026, 2027 and 2028 (collectively, the "Tax Receivables"), to the Authority at a purchase price which is determined and approved by the Board of Directors of the Authority; and

WHEREAS, the Governing Board of the District (the "Board") wishes to take its action at this time approving the sale of the Tax Receivables to the Authority, and approving related documents and actions;

NOW, THEREFORE, BE IT RESOLVED by the Governing Board of the Ducor Union Elementary School District as follows:

Section 1. Sale of Tax Receivables to Authority. The Board hereby approves and authorizes the sale of the Tax Receivables to the Authority, at a purchase price to be determined and approved by the Board of Directors of the Authority.

Section 2. Approval of Purchase and Sale Agreements. The sale of Tax Receivables in any fiscal year shall be accomplished under a Purchase and Sale

Agreement (the "Purchase and Sale Agreement") between the District and the Authority, in substantially the form on tile with the District, together with any changes therein or modifications thereof approved by the chief executive officer or the chief business officer of the District (each, an "Authorized Officer"). An Authorized Officer is authorized and directed to execute and deliver each such Purchase and Sale Agreement on behalf of the District, and the execution and delivery of each such Purchase and Sale Agreement by an Authorized Officer shall be conclusive evidence of the approval of any such changes and modifications. The Board hereby authorizes the delivery and performance of the Purchase and Sale Agreements.

Section 3. Official Actions. The Authorized Officers and any and all other officers of the District are hereby authorized and directed, for and in the name and on behalf of the District, to do any and all things and take any and all actions, including execution and delivery of any and all assignments, certificates, requisitions, agreements, notices, consents, instruments of conveyance, warrants and other documents, which they, or any of them, may deem necessary or advisable in order to consummate the sale of the Tax Receivables to the Authority and the other transactions described herein. Whenever in this resolution any officer of the District is authorized to execute or countersign any document or take any action, such execution, countersigning or action may be taken on behalf of such officer by any person designated by such officer to act on his or her behalf in the case such officer is absent or unavailable.

Section 4. Effective Date. This resolution shall take effect from and after the date of passage and adoption thereof.

PASSED AND ADOPTED this 12th day of November, 2026, by the following vote:

AYES:

NOES:

ABSENT:

_____
Board President

DELINQUENT PROPERTY TAX FINANCING PROGRAM FOR CALIFORNIA EDUCATIONAL AGENCIES

Frequently Asked Questions

October 30, 2026

1. **How did this program come about?**
   This program is the result of consultations and agreements reached over the course of several years beginning in the late 90s that involved members of the California legislature, the Department of Finance, the Department of Education, the Governor's Office, school districts, the California State Association of Counties, and School Services of California.

2. **Who authorized it?**
   California Government Code 6516.6 authorizes local taxing agencies, like school districts, to form joint powers authorities to purchase delinquent property tax receivables.

3. **What is a Joint Powers Authority?**
   A joint powers authority (JPA) is a separate public entity formed by two or more public agencies that can, under California law, exercise any power held in common by the public agencies forming the JPA, including the power to finance delinquent taxes.

4. **How does the financing work?**
   Schools that elect to participate in this program execute a purchase and sale agreement through which they assign their secured roll delinquent property tax receivables to the JPA. The JPA then sells its rights to its selected funding source.

5. **What liabilities does my school district incur by participating in this program?**
   Under California law and the joint powers agreement, individual school districts are not responsible for the debts, obligations and liabilities of the Authority. The only obligations assumed by school districts are specified in the purchase and sale agreements entered into with the JPA.

6. **What is the benefit to my school district?**
   Each participating school district that sells its delinquent property tax receivables to a JPA, will receive 8% to 10% of the receivables sold and assigned to the JPA as additional unrestricted income. By law this benefit is not reported to the state, is not considered local revenue, and therefore does not affect the calculation of the district's Local Control Funding Formula (LCFF). The exact amount of this benefit -- a minimum of 8% and a maximum of 10% -- is determined annually by the JPA in consultation with its underwriter, currently Tower Capital Management.

7. **What level of participation is required in a given county?**
   In Los Angeles and Monterey counties virtually all of the K-14 school districts plus each county's office of education participates in the program. This level of participation is necessary to ensure the economic viability of this program.

8. **Who pays the school districts' expenses?**
   School districts do not incur any expenses associated with their participation in this program.

9. **Would this transaction affect the school districts' debt capacity or credit rating?**
   The program is a sale of delinquent tax receivables and as such relies exclusively on the security of those receivables. Thus, this program is non-recourse to the participating school districts, community colleges and county offices of education. Accordingly, as this is not a borrowing, there should be no impact on a participating district's debt capacity or credit rating.

10. **Who provides the funds for this program?**
    The JPA selects an underwriter with the capability of purchasing the participating schools' delinquent tax receivables as well as the capability of developing and maintaining the required data processing facilities that are required for this program. Tower Capital Management of Florham Park, New Jersey is the underwriter that has been selected by the JPAs in Los Angeles and Monterey counties.

11. **How does this program affect the collection of delinquent taxes or foreclosing on tax-defaulted properties?**
    This program does not alter in any way the county's role in collecting delinquent taxes or foreclosing on properties if delinquent taxes are not paid. The JPA and its underwriter do not contact or communicate in any way with the owners of properties whose delinquent taxes have been funded by this program.

12. **Who can I contact if I have further questions?**

    For general questions:
    William Dahms, Consultant, 213-220-5010 or williamrdahms@gmail.com
    John Gray, School Services of California, 916-479-2312 or johng@sscal.com
    Raphael Guzman, School Services of California, 916-446-7517 or raphaelg@sscal.com

    For legal questions:
    Chick Adams, Jones Hall, 415-391-5780 or cadams@joneshall.com

DUCOR UNION ELEMENTARY SCHOOL DISTRICT

Jeremiah Sosa <jeremiahsosa@ducor.k12.ca.us>

Update: Delinquent Property Tax Program

1 message

Fernie Marroquin <Fernie.Marroquin@tcoe.org> Mon, Nov 2, 2026 at 2:23 PM
To: Fernie Marroquin <Fernie.Marroquin@tcoe.org>

Good afternoon Superintendents, CBOs, and Business Managers,

I'm writing to provide an update on the Delinquent Property Tax Program and the actions needed to keep participating districts on track. We now have 38 districts within Tulare County that have expressed interest in participating. Our immediate priority is to establish the JPA so we can move efficiently toward formal district participation.

We will be working with Chick Adams, Jones Hall legal counsel, to establish the JPA. The proposed JPA Board would consist of myself (TCOE), Nathan Hernandez (Visalia USD), Brad Rohrbach (Porterville USD), Ron Ballesteros-Perez (College of the Sequoias), and Jessikah Saechao (Tulare JUHSD). The prospective Board members will meet with Chick Adams by Zoom as soon as we can coordinate a date and time.

Once the JPA is established, School Services of California (SSC) will provide the Board Resolution for each participating district's Board to approve a three-year term. Based on SSC's current timeline, districts should plan to place the Resolution on their December Board agenda. There may be some flexibility for January approval if needed, but I want to provide this timeline now so everyone has sufficient time to plan.

SSC expects to send your Resolution later this month, so please watch for an email from John Gray and/or Miranda Livers. Our goal is to keep this process moving forward and ensure each interested district is prepared to take the necessary Board action within the anticipated timeline. Please feel free to contact me with any questions.

Sincerely,

Tulare County Office of Education

Tim A. Hire, County Superintendent of Schools

Fernie Marroquin, Ed.D.

Assistant Superintendent,
Business Services

Tulare County Office of Education

6200 S. Mooney Blvd.

Visalia, CA 93277

O: (559) 733-6474

fernie.marroquin@tcoe.org

@TulareCOE tcoe.org

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TULARE COUNTY SCHOOLS

Estimated Benefits from Financing Delinquent 1% General Levy Taxes via a JPA

September 30, 2026

Agency	Delinquent Taxes Financed in March 2027	Estimated Benefits from March 2027 Financing of FY 2025-26 Delinquencies[1]		Estimated Annual Benefits from Financing Each Subsequent Year's Delinquencies[1]	
		8% Benefit	10% Benefit	8% Benefit	10% Benefit
ALLENSWORTH ELEM.	3,545	284	355	107	134
ALPAUGH UNIFIED	33,490	2,679	3,349	1,013	1,266
ALTA VISTA ELEM.	10,489	839	1,049	317	396
BUENA VISTA ELEM.	7,941	635	794	240	300
BURTON ELEM.	116,981	9,358	11,698	3,538	4,422
COLLEGE OF THE SEQUOIAS	796,264	63,701	79,626	24,080	30,100
COLUMBINE ELEM.	11,134	891	1,113	337	421
COUNTY SCHOOL SERVICE FUND	505,410	40,433	50,541	15,284	19,105
CUTLER-OROSI UNIFIED	107,981	8,638	10,798	3,265	4,082
DINUBA UNIFIED (ELEM)	48,586	3,887	4,859	1,469	1,837
DINUBA UNIFIED (HIGH)	56,708	4,537	5,671	1,715	2,144
DUCOR ELEM.	50,209	4,017	5,021	1,518	1,898
EARLIMART ELEM.	54,431	4,354	5,443	1,646	2,058
EXETER UNIFIED	280,935	22,475	28,093	8,496	10,620
FARMERSVILLE UNIFIED	47,327	3,786	4,733	1,431	1,789
HOPE ELEM.	9,195	736	920	278	348
HOT SPRINGS ELEM.	5,007	401	501	151	189
KINGS RIVER ELEM.	21,343	1,707	2,134	645	807
LIBERTY ELEM.	37,268	2,981	3,727	1,127	1,409
LINDSAY UNIFIED	93,092	7,447	9,309	2,815	3,519
MUNSON-SULTANA ELEM.	13,532	1,083	1,353	409	512
OAK VALLEY ELEM.	16,952	1,356	1,695	513	641
OUTSIDE CREEK ELEM.	8,437	675	844	255	319
PALO VERDE ELEM.	31,586	2,527	3,159	955	1,194
PIXLEY ELEM.	41,846	3,348	4,185	1,265	1,582
PLEASANT VIEW ELEM.	11,628	930	1,163	352	440
PORTERVILLE UNIFIED	809,210	64,737	80,921	24,472	30,589
RICHGROVE ELEM.	20,709	1,657	2,071	626	783
ROCKFORD ELEM.	10,778	862	1,078	326	407
SAUCELITO ELEM.	5,334	427	533	161	202
SEQUOIA ELEM.	29,739	2,379	2,974	899	1,124
SPRINGVILLE ELEM.	54,966	4,397	5,497	1,662	2,078
STONE CORRAL ELEM.	10,979	878	1,098	332	415
STRATHMORE ELEM.	36,863	2,949	3,686	1,115	1,393
SUNDALE ELEM.	38,393	3,071	3,839	1,161	1,451
SUNNYSIDE UNION ELEM.	21,244	1,699	2,124	642	803
TERRA BELLA ELEM.	65,236	5,219	6,524	1,973	2,466
THREE RIVERS ELEM.	44,649	3,572	4,465	1,350	1,688

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DUPLICATE
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INVOICE #: 215602672

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SOLD TO: DUCOR UNION ELEMENTARY SCHOOL
PO BOX 249
DUCOR CA 93218-0249

SHIP TO: DUCOR UNION ELEMENTARY SCHOOL
23761 AVENUE 56
ATTN: JEREMIAH SOSA
DUCOR CA 93218-8039

CUSTOMER NO.	PURCHASE ORDER NO.	SHIP VIA	ORDER DATE	DATE SHIPPED	TERMS	INVOICE DATE
36234544	P.O.1700	OAK HARBOR	11/04/26	11/04/26	NET 30 DAYS	11/04/26

QTY ORDERED	U/M	BACK ORDERED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
9	EA		H-9440	PORTABLE STAGE - 48 X 48"	585.00	5,265.00
3	EA		H-9443	PORTABLE STAGE GUARD RAIL	140.00	420.00
2	EA		H-9442	PORTABLE STAGE STEPS	645.00	1,290.00
5	EA		H-9444	PORTABLE STAGE SKIRTING - 48 X 16"	130.00	650.00
1	EA		H-9446	PORTABLE STAGE DOLLY	1,180.00	1,180.00
1	EA		H-10122	PORTABLE POWER STATION THIS ITEM AT NO CHARGE	.00	.00

ORDER PLACED BY: JEREMIAH SOSA
INTERNET

SUB-TOTAL	SALES TAX	SHIPPING/HANDLING	AMOUNT DUE
8,805.00	682.50	278.32	$ 9,765.82

PLEASE PAY FROM THIS INVOICE REFER TO THIS INVOICE NUMBER WHEN CONTACTING US REGARDING THIS TRANSACTION

CUSTOMER NAME	CUSTOMER NUMBER	INVOICE NUMBER	INVOICE DATE	AMOUNT DUE
DUCOR UNION ELEMENTARY SCHOOL	36234544	215602672	11/04/26	9,765.82

AMOUNT ENCLOSED
IF DIFFERENT THAN AMOUNT DUE $_____
EXPLAIN DIFFERENCES ON REVERSE SIDE

IMPORTANT – PLEASE DETACH AND RETURN THIS PORTION TO ENSURE PROPER CREDIT

MAKE CHECK PAYABLE AND MAIL TO:

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ATTN: ACCOUNTS RECEIVABLE
PO Box 88741
Chicago IL 60680-1741

3623454402156026722611040009765820

OCTOBER 2026

2026 DEVELOPER FEE JUSTIFICATION STUDY FOR DUCOR UNION ELEMENTARY SCHOOL DISTRICT

DR. ANGELA MAESTAS,
SUPERINTENDENT

PREPARED BY

SCHOOLWORKS, INC.
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- **Use of Developer Fees**
- **Site Development Costs**
- **Index Adjustment on the Assessment for Development – State Allocation Board Meeting of January 28, 2026**
- **Annual Adjustment to School Facility Program Grants**

Executive Summary

This Developer Fee Justification Study demonstrates that the Ducor Union Elementary School District requires its share of the full statutory impact fee to accommodate impacts from development activity.

A fee of $5.17 per square foot for residential construction and a fee of $0.84 per square foot for commercial/industrial construction is currently assessed on applicable permits pulled in the District. The new fee amounts are **$5.38** per square foot for residential construction and **$0.87*** per square foot for commercial/industrial construction. This proposed increase represents $0.21 per square foot and $0.03 per square foot for residential and commercial/industrial construction, respectively. The Districts share of the developer fees is 70%.

The following table shows the impact of the new fee amounts:

Table 1

Ducor Union Elementary SD
Developer Fee Collection Rates

Totals	Previous	New	Change
Residential	$5.17	$5.38	$0.21
Commercial/Ind.	$0.84	$0.87	$0.03
District Share:	70.00%		
Net Impact	Previous	New	Change
Residential	$3.61	$3.77	$0.16
Commercial/Ind.	$0.59	$0.61	$0.02

*except for Rental Self Storage facilities in which a fee of $0.09 per square foot is justified.

The total projected number of housing units to be built over the next five years is 10. The average area per unit is 1,102 square feet. This Study demonstrates a need of $12.31 per square foot for residential construction.

Background

Education Code Section 17620 allows school districts to assess fees on new residential and commercial construction within their respective boundaries. These fees can be collected without special city or county approval, to fund the construction of new school facilities necessitated by the impact of residential and commercial development activity. In addition, these fees can also be used to fund the reconstruction of school facilities to accommodate students generated from new development projects. Fees are collected immediately prior to the time of the issuance of a building permit by the City or the County.

As new developments generate students, additional school facilities or modernization of existing facilities will be needed to house the new students. Because of the high cost associated with constructing school facilities and the District's limited budget, outside funding sources are required for future school construction. State and local funding sources for the construction and/or reconstruction of school facilities are limited.

The authority cited in Education Code Section 17620 states in part "... the governing board of any school district is authorized to levy a fee, charge, dedication or other form of requirement against any development project for the construction or reconstruction of school facilities." The legislation originally established the maximum fee rates at $1.50 per square foot for residential construction and $0.25 per square foot for commercial/industrial construction. Government Code Section 65995 provides for an inflationary increase in the fees every two years based on the changes in the Class B construction index. As a result of these adjustments, the fees authorized by Education Code 17620 are currently **$5.38** per square foot of residential construction and **$0.87** per square foot of commercial or industrial construction.

Purpose and Intent

Prior to levying developer fees, a district must demonstrate and document that a reasonable relationship exists between the need for new or reconstructed school facilities and residential, commercial and industrial development. The justification for levying fees is required to address three basic links between the need for facilities and new development. These links or nexus are:

Burden Nexus: A district must identify the number of students anticipated to be generated by residential, commercial and industrial development. In addition, the district shall identify the school facility and cost impact of these students.

Cost Nexus: A district must demonstrate that the fees to be collected from residential, commercial and industrial development will not exceed the cost of providing school facilities for the students to be generated from the development.

Benefit Nexus: A district must show that the construction or reconstruction of school facilities to be funded by the collection of developer fees will benefit the students generated by residential, commercial and industrial development.

The purpose of this Study is to document if a reasonable relationship exists between residential, commercial and industrial development and the need for new and/or modernized facilities in the Ducor Union Elementary School District.

Following in this Study will be figures indicating the current enrollment and the projected development occurring within the attendance boundaries of the Ducor Union Elementary School District. The students generated will then be loaded into existing facilities to the extent of available space. Thereafter, the facilities needed will be determined and an estimated cost will be assigned. The cost of the facilities will then be compared to the area of residential, commercial and industrial development to determine the amount of developer fees justified.

Enrollment and Impacts

In 2025/2026 the District's total enrollment (CBEDS) was 134 students. The enrollment by grade level is shown here in Table 2.

Table 2
Ducor Union Elementary SD
CURRENT ENROLLMENT

Grade	2025/2026
TK/K	18
1	16
2	19
3	15
4	16
5	12
6	14
TK-6 Total	110
7	12
8	12
7-8 Total	24
TK-8 Total	134

This data will be the basis for the enrollment impacts which will be presented later after a review of the development projections and the student generation factors.

Student Generation Factor

In determining the impact of new development, the District is required to show how many students will be generated from the new developments. To ensure that new development is paying only for the impact of those students that are being generated by new homes and businesses, the student generation factor is applied to the number of new housing units to determine development-related impacts.

The student generation factor identifies the number of students per housing unit and provides a link between residential construction projects and projections of enrollment. The State-wide factor used

by the Office of Public School Construction is 0.50 for grades TK-8. For the purposes of this Study we will use the local factors to determine the students generated from new housing developments. This was done by comparing the number of housing units in the school district to the number of students in the school district as of the 2020 Census. Table 3 shows the student generation factors for the various grade groupings.

Table 3
Ducor Union Elementary SD
STUDENT GENERATION FACTORS

Grades	Students per Household
TK-6	0.29477
7-8	0.09642
Total	**0.39118**

When using the Census data to determine the average district student yield rate, it is not possible to determine which students were living in multi-family units versus single family units. Therefore, only the total average yield rate is shown. The Census data does indicate that **95.1%** of the total housing units within the district boundaries are single family units. It is reasonable to assume that the construction of new housing units would be similar to the current housing stock, which was confirmed by the various planning departments within the school district boundaries, and therefore the overall student generation rate will be used to determine student yields from the projected developments.

New Residential Development Impacts

The Ducor Union Elementary School District has experienced an average new residential construction rate of approximately two units per year over the past four years. This was determined by reviewing the residential permits pulled and school development impact fees paid to the District. After contacting each of the planning departments within the school district boundaries, it was determined that the residential construction rate over the next five years will average two units per year. Projecting the average rate forward, we would expect that 10 units of residential housing will be built within the District boundaries over the next five years.

To determine the impact of residential development, a student projection is done. Applying the student generation factor of 0.3912 to the projected 10 units of residential housing, we expect that four students will be generated from the new residential construction over the next five years. This includes three elementary school students and one middle school student.

The following table shows the projected impact of new development. The students generated by development will be utilized to determine the facility cost impacts to the school district.

Table 4
Ducor Union Elementary SD
DEVELOPMENT IMPACT ANALYSIS

Grades	Generation Rate	Students Generated
TK to 6	0.2948	3
7 to 8	0.0964	1
Totals	**0.3912**	**4**

Existing Facility Capacity

To determine the need for additional school facilities, the capacity of the existing facilities must be identified and compared to current and anticipated enrollments. The District's existing building capacity will be calculated using the State classroom loading standards shown in Table 6. The following types of "support-spaces" necessary for the conduct of the District's comprehensive educational program, are not included as "teaching stations," commonly known as "classrooms" to the public:

Table 5
List of Core and Support Facilities

Library	Resource Specialist
Multipurpose Room	Gymnasium
Office Area	Lunch Room
Staff Workroom	P.E. Facilities

Because the District requires these types of support facilities as part of its existing facility and curriculum standards at its schools, new development's impact must not materially or adversely affect the continuance of these standards. Therefore, new development cannot require that the District house students in these integral support spaces.

Classroom Loading Standards

The following maximum classroom loading-factors are used to determine teaching-station "capacity," in accordance with the State legislation and the State School Building Program. These capacity calculations are also used in preparing and filing the baseline school capacity statement with the Office of Public School Construction.

Table 6
State Classroom Loading Standards

TK/Kindergarten	25 Students/Classroom
1st-3rd Grades	25 Students/Classroom
4th-6th Grades	25 Students/Classroom
7th-8th Grades	27 Students/Classroom

Existing Facility Capacity

The State determines the baseline capacity by either loading all permanent teaching stations plus a maximum number of portables equal to 25% of the number of permanent classrooms or by loading all permanent classrooms and only portables that are owned or have been leased for over 5 years. As allowed by law and required by the State, facility capacities are calculated by identifying the number of teaching stations at each campus. All qualified teaching stations were included in the calculation of the capacities at the time the initial inventory was calculated. To account for activity and changes since the baseline was established in 1998/99, the student grants (which represent the seats added either by new schools or additions to existing schools) for new construction projects funded by OPSC have been added. Using these guidelines the District's current State calculated capacity is shown in Table 7.

Table 7
Ducor Union Elementary SD
Summary of Existing Facility Capacity

School Facility	Permanent Classrooms	Portable Classrooms	Chargeable Portables	Total Chargeable Classrooms	State Loading Factor	State Funded Projects	Total State Capacity
Grades TK-6	7	1	1	8	25	0	200
Grades 7-8	2	1	1	3	27	0	81
Totals	9	2	2	11		0	281

This table shows a basic summary of the form and procedures used by OPSC (Office of Public School Construction) to determine the capacity of a school district. There were a total of nine permanent classrooms in the District when the baseline was established. In addition, there were two portable classrooms. OPSC regulations state that if the number of portables exceeds 25% of the permanent classrooms, then the maximum number of portables to be counted in the baseline capacity is 25% of the permanent classrooms. Since the District has fewer portable classrooms than 25% of the permanent classrooms, all portable classrooms are included in the baseline. This results in a total classroom count of 11 and is referred to as the chargeable classrooms.

To determine the total capacity based on State standards, the capacity of the chargeable classrooms are multiplied by the State loading standards. As Table 7 shows, the total State capacity of the District facilities is 281 students.

Students in Excess of Capacity by State Housing Standards

This next table compares the facility capacity with the space needed to determine if there is available space for new students from the projected developments. The space needed was determined by reviewing the historic enrollments over the past four years along with the projected enrollment in five years to determine the number of seats needed to house the students within the existing homes. The seats needed were determined individually for each grade grouping. The projected enrollment in the space needed analysis did not include the impact of any new housing units.

Table 8
Ducor Union Elementary SD
Summary of Available District Capacity

School Facility	State Capacity	Space Needed	Available Capacity
Grades TK-6	200	110	90
Grades 7-8	81	24	57
Totals	281	134	147

The District capacity of 281 is more than the space needed of 134, assuming the existing facilities remain in sufficient condition to maintain existing levels of service. The difference is 147 students.

Calculation of Development's Fiscal Impact on Schools

This section of the Study will demonstrate that a reasonable relationship exists between residential, commercial/industrial development and the need for school facilities in the Ducor Union Elementary School District. To the extent this relationship exists, the District is justified in levying developer fees as authorized by Education Code Section 17620.

Reconstruction/Modernization Costs

In addition to any new facilities needed, there is also a need to reconstruct or modernize existing facilities to maintain the existing levels of service as students from new development continue to arrive in the District's facilities. To generate capacity, it may also be necessary to reopen closed school facilities. Such reopening often requires reconstruction to provide the District's existing level of service. For purposes of this report, the analysis of modernization/reconstruction includes the possible reopening and refurbishing of any closed or unused school facilities.

California has made a significant investment in school facilities through grants provided to help extend the useful life of public schools. The State's largest funding source for public school modernization projects, the School Facilities Program (SFP), requires a minimum local funding contribution of 40% of SFP-eligible costs. The State may provide up to 60% of the eligible costs at those times that State funding is available. However, SFP modernization grants frequently, if not usually, fall short of providing 60% of the actual costs for major modernizations. In the best cases, developer fees can help meet the District's required 40% local share. In many cases, developer fees may be necessary to supplement both the State's and the school district's contribution to a project.

Buildings generate eligibility for State reconstruction/modernization funding once they reach an age of 25 years old for permanent buildings and 20 years old for portables.

The usable life of school facilities is an important consideration in determining district facility needs into the future. The specific time when the projected residential developments will be built cannot be precisely predicted. Some new homes may be immediately occupied by families with school-aged children, while others may be immediately occupied who will have school-aged children in five to ten years. As a result of these variables, for each new home, the District must be prepared to house the students residing there for an extended period of time. Students generated by the next five years of development will need to be accommodated in District schools for a significant amount of time that

could exceed twenty years. Thus, the District will need to ensure that it has facilities in place for future decades.

As evidenced by the State Building program's use of the criteria that buildings older than twenty-five years (and portables older than twenty years) are eligible for modernization funds, school buildings require reconstruction/modernization to remain in use for students beyond the initial twenty to twenty-five years of life of those buildings. To the extent that the District has buildings older than twenty to twenty-five years old, the point will be reached without reconstruction/modernization that those buildings will no longer be able to provide the existing level of service to students, and may, in some circumstances, need to be closed entirely for health and safety reasons. However, because of the new development, reconstruction/modernization must occur to have available school housing for the students generated from development.

The following table shows the District's eligibility for modernization/reconstruction funding in the State Building Program.

Table 9

Modernization Project Needs

	Eligible Modernization Grants			State	District	Project
School	Elem	Middle	Spec Ed	Funding	Share	Total
Ducor Elem	188	57	0	$1,647,747	$1,098,498	$2,746,245

Table 10

New Development Share of Modernization Costs

Grade	Eligible Modernization Grants	Students	New Development $/Student	Amount
TK-6	188	3	$33,410	$100,230
7-8	57	1	$35,424	$35,424
Totals	**245**	4		**$135,654**

Includes students from new developments not housed in new facilities.
Amounts based on State OPSC allowances for new construction projects.

This data is used to show that there are significant needs within the school District to invest in its existing facilities. Without modernizing its schools, the District could be forced to begin closing some of its buildings and schools.

To accurately account for the portion of the modernization projects attributed to the impact of new developments, only the students from new developments that were not already housed in new facilities are included in the net needs for modernization projects. As can be seen in the charts, the net modernization needs due to new development impacts are much less than the total District modernization needs.

Impact of New Residential Development

This next table compares the development-related enrollment to the available district capacity for each grade level and then multiplies the unhoused students by the new school construction costs to determine the total school facility costs related to the impact of new residential housing developments.

The modernization needs are included for the students not housed in new facilities, but who would be housed in existing facilities that are eligible for and need to be modernized to provide adequate housing and to maintain the existing level of service for the students generated by development.

Table 11
Ducor Union Elementary SD
Summary of Residential Impact

School Facility	Students Generated	Available Space	Net Unhoused	Construction Cost Per Student	Total Facility Costs
Elementary	3	90	0	$33,410	$0
Middle	1	57	0	$35,424	$0
Site Purchase: 0.0 acres					$0
Site Development:					$0
			New Construction needs due to development:		**$0**
			Modernization needs due to development:		**$135,654**
				TOTAL DEVELOPMENT IMPACT:	**$135,654**
				Average cost per student:	**$33,914**
				Total Residential Sq Ft:	**11,020**
				Residential Fee Justified:	**$12.31**

The total need for school facilities based solely on the impact of the 10 new housing units projected over the next five years totals $135,654. To determine the impact per square foot of residential development, this amount is divided by the total square feet of the projected developments. As calculated from the historic Developer Fee Permits, the average size home built has averaged 1,102 square feet. The total area for 10 new homes would therefore be 11,020 square feet. The total residential fee needed to be able to collect $135,654 would be **$12.31** per square foot.

Impact of Other Residential Development

In addition to new residential development projects that typically include new single-family homes and new multi-family units, the District can also be impacted by additional types of new development projects. These include but are not limited to redevelopment projects, additions to existing housing units including ADU's (accessory dwelling unit), and replacement of existing housing units with new housing units.

These development projects are still residential projects and therefore it is reasonable to assume they would have the same monetary impacts per square foot as the new residential development projects. However, only the impact is considered of the net increase in area for the residential projects. Therefore, the development impact fees should only be charged for other residential developments if the new building(s) exceed the square footage area of the previous building(s). If the new building is larger than the existing building, then it is reasonable to assume that additional students could be generated by the project. The project would only pay for the development impact fees for the net increase in assessable space generated by the development project. Education Code allows for an exemption from development impacts fees for any additions to existing residential structures that are 500 square feet or less.

Impact of Commercial/Industrial Development

There is a correlation between the growth of commercial/industrial firms/facilities within a community and the generation of school students within most business service areas. Fees for commercial/ industrial can only be imposed if the residential fees will not fully mitigate the cost of providing school facilities to students from new development.

The approach utilized in this section is to apply statutory standards, U.S. Census employment statistics, and local statistics to determine the impact of future commercial/industrial development projects on the District. Many of the factors used in this analysis were taken from the U.S. Census, which remains the

most complete and authoritative source of information on the community in addition to the "1990 SanDAG Traffic Generators Report".

Employees per Square Foot of Commercial Development

Results from a survey published by the San Diego Association of Governments "1990 San DAG Traffic Generators" are used to establish numbers of employees per square foot of building area to be anticipated in new commercial or industrial development projects. The average number of workers per 1,000 square feet of area ranges from 0.06 for Rental Self Storage to 4.79 for Standard Commercial Offices. The generation factors from that report are shown in the following table.

Table 12

Commercial/Industrial Category	Average Square Foot Per Employee	Employees Per Average Square Foot
Banks	354	0.00283
Community Shopping Centers	652	0.00153
Neighborhood Shopping Centers	369	0.00271
Industrial Business Parks	284	0.00352
Industrial Parks	742	0.00135
Rental Self Storage	15541	0.00006
Scientific Research & Development	329	0.00304
Lodging	882	0.00113
Standard Commercial Office	209	0.00479
Large High Rise Commercial Office	232	0.00431
Corporate Offices	372	0.00269
Medical Offices	234	0.00427

Source: 1990 SanDAG Traffic Generators report

Students per Employee

The number of students per employee is determined by using the S0802: Means of Transportation to Work by Selected Characteristics 2018-2022 American Community Survey 5-Year Estimates and DP1: Profile of General Population and Housing Characteristics 2020: DEC Demographic Profile for the District. There were 365 employees and 363 homes in the District. This represents a ratio of 1.0055 employees per home.

There were 142 school age children attending the District in 2020. This is a ratio of 0.3890 students per employee. This ratio, however, must be reduced by including only the percentage of employees that worked in their community of residence (14.6%), because only those employees living in the District

will impact the District's school facilities with their children. The net ratio of students per employee in the District is 0.0568.

School Facilities Cost per Student

Facility costs for housing commercially generated students are the same as those used for residential construction. The cost factors used to assess the impact from commercial development projects are contained in Table 11.

Residential Offset

When additional employees are generated in the District as a result of new commercial/industrial development, fees will also be charged on the residential units necessary to provide housing for the employees living in the District. To prevent a commercial or industrial development from paying for the portion of the impact that will be covered by the residential fee, this amount has been calculated and deducted from each category. The residential offset amount is calculated by multiplying the following factors together and dividing by 1,000 (to convert from cost per 1,000 square feet to cost per square foot).

- Employees per 1,000 square feet (varies from a low of 0.06 for rental self storage to a high of 4.79 for office building).
- Percentage of employees that worked in their community of residence (14.6 percent).
- Housing units per employee (0.9945). This was derived from the 2018-2022 ACS 5 Year Estimates and DP1 data for the District, which indicates there were 363 housing units and 365 employees.
- Percentage of employees that will occupy new housing units (75 percent).
- Average square feet per dwelling unit (1,102).
- Residential fee charged by the District ($3.77 (70% of $5.38) per square foot).
- Average cost per student was determined in Table 11.

The following table shows the calculation of the school facility costs generated by a square foot of new commercial/industrial development for each category of development.

Table 13
Ducor Union Elementary SD
Summary of Commercial and Industrial Uses

Type	Employees per 1,000 Sq. Ft.	Students per Employee	Students per 1,000 Sq. Ft.	Average Cost per Student	Cost per Sq. Ft.	Residential offset per Sq. Ft.	Net Cost per Sq. Ft.
Banks	2.83	0.0568	0.161	$33,914	$5.45	$1.28	$4.17
Community Shopping Centers	1.53	0.0568	0.087	$33,914	$2.95	$0.69	$2.26
Neighborhood Shopping Centers	2.71	0.0568	0.154	$33,914	$5.22	$1.23	$3.99
Industrial Business Parks	3.52	0.0568	0.200	$33,914	$6.78	$1.59	$5.19
Industrial Parks	1.35	0.0568	0.077	$33,914	$2.60	$0.61	$1.99
Rental Self Storage	0.06	0.0568	0.003	$33,914	$0.12	$0.03	$0.09
Scientific Research & Development	3.04	0.0568	0.173	$33,914	$5.86	$1.38	$4.48
Lodging	1.13	0.0568	0.064	$33,914	$2.18	$0.51	$1.67
Standard Commercial Office	4.79	0.0568	0.272	$33,914	$9.23	$2.17	$7.06
Large High Rise Commercial Office	4.31	0.0568	0.245	$33,914	$8.30	$1.95	$6.35
Corporate Offices	2.69	0.0568	0.153	$33,914	$5.18	$1.22	$3.96
Medical Offices	4.27	0.0568	0.243	$33,914	$8.23	$1.93	$6.30

*Based on 1990 SanDAG Traffic Generator Report

Net Cost per Square Foot

Since the Districts share of the State Maximum Fee is now $0.61 (70% of $0.87) for commercial/ industrial construction, the District is justified in collecting the maximum fee for all categories except for Rental Self Storage. The District can justify the collection of $0.09 per square foot of Rental Self Storage construction.

Verifying the Sufficiency of the Development Impact

Education Code Section 17620 requires districts to find that fee revenues will not exceed the cost of providing school facilities to the students generated by the development paying the fees. This section shows that the fee revenues do not exceed the impact of the new development.

The total need for school facilities resulting from new development totals $135,654. The amount the District would collect over the five-year period at the maximum rate of $3.77 for residential and $0.61 for commercial/industrial development would be as follows:

$3.77 x 10 homes x 1,102 sq ft per home = $41,545 for Residential

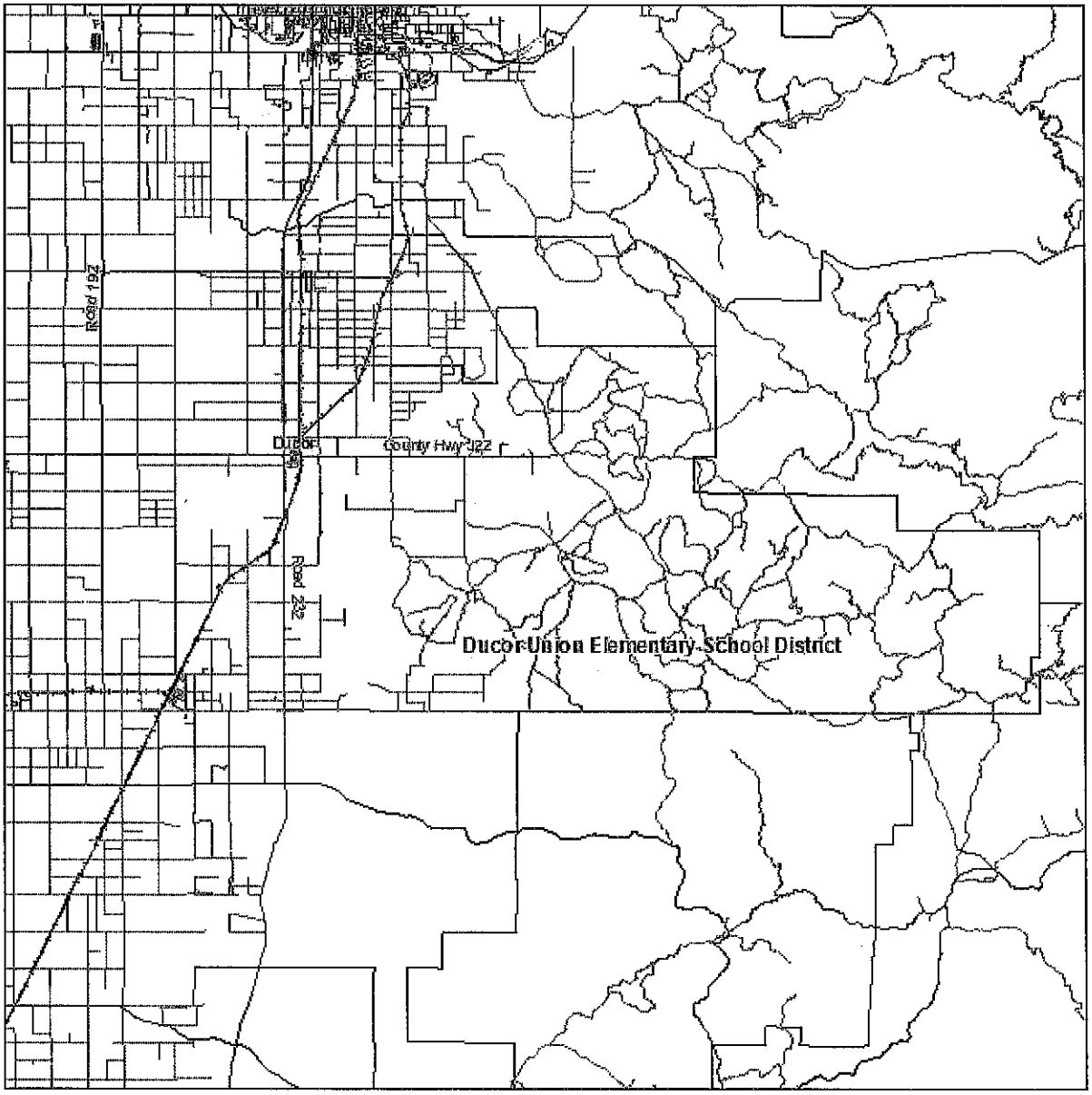
$0.61 x 4,143 sq ft per year x 5 years = $12,636 for Commercial/Industrial

Total projected 5 year income: $54,181

The estimated income is less than the projected facility needs due to the impact of new development projects.

District Map

The following map shows the extent of the areas for which development fees are applicable to the Ducor Union Elementary School District.



Conclusion

Based on the data contained in this Study, it is found that a reasonable relationship exists between residential, commercial/industrial development and the need for school facilities in the Ducor Union Elementary School District. The following three nexus tests required to show justification for levying fees have been met:

Burden Nexus: New residential development will generate an average of 0.3912 TK-8 grade students per unit. Because the District does not have adequate facilities for all the students generated by new developments, the District will need to build additional facilities and/or modernize/reconstruct the existing facilities to maintain existing level of services in which the new students will be housed.

Cost Nexus: The cost to provide new and reconstructed facilities is an average of $12.31 per square foot of residential development. Each square foot of residential development will generate $3.77 in developer fees resulting in a shortfall of $8.54 per square foot.

Benefit Nexus: The developer fees to be collected by the Ducor Union Elementary School District will be used for the provision of additional and reconstructed or modernized school facilities. This will benefit the students to be generated by new development by providing them with adequate educational school facilities.

The District's planned use of the fees received from development impacts will include the following types of projects, each of which will benefit students from new developments.

1) New Schools: When there is enough development activity occurring in a single area, the District will build a new school to house the students from new developments.

2) Additions to Existing Schools: When infill development occurs, the District will accommodate students at existing schools by building needed classrooms and/or support facilities such as cafeterias, restrooms, gyms and libraries as needed to increase the school capacity. Schools may also need upgrades of the technology and tele-communication systems to be able to increase their capacity.

3) Portable Replacement Projects: Some of the District's capacity is in portables and therefore may not be included in the State's capacity calculations. These portables can be replaced with new permanent or modular classrooms to provide adequate space for students from new developments. These projects result in an increase to the facility capacity according to State standards. In addition, old portables that have reached the end of their life expectancy, will need to be replaced to maintain the existing level of service. These types of projects are considered modernization projects in the State Building Program. If development impacts did not exist, the old portables could be removed.

4) Modernization/Upgrade Projects: In many cases, students from new developments are not located in areas where new schools are planned to be built. The District plans to modernize or upgrade older schools to be equivalent to new schools so students will be housed in equitable facilities to those students housed in new schools. These projects may include updates to the building structures to meet current building standards, along with upgrades to the current fire and safety standards and any access compliance standards.

The District plans to use the developer fees to meet the cash contribution for the kindergarten grant and any other related expenses related to the kindergarten project.

Per the District's agreement with the High School District, the elementary share of the developer fees collected is 70%. The reasonable relationship identified by these findings provides the required justification for the Ducor Union Elementary School District to levy the maximum fees of $3.77 per square foot for residential construction and $0.61 per square foot for commercial/industrial construction, except for Rental Self Storage facilities in which a fee of $0.09 per square foot is justified as authorized by Education Code Section 17620.

Appendices

2026 Developer Fee Justification Study

Ducor Union Elementary School District

PROFILE OF GENERAL POPULATION AND HOUSING CHARACTERISTICS

United States® Census Bureau

Note: This is a modified view of the original table produced by the U.S. Census Bureau. This download or printed version may have missing information from the original table.

Ducor Union Elementary School District, California

Label	Count	Percent
> SEX AND AGE		
> MEDIAN AGE BY SEX		
> RACE		
> TOTAL RACES TALLIED [1]		
> HISPANIC OR LATINO		
> HISPANIC OR LATINO BY RACE		
> RELATIONSHIP		
> HOUSEHOLDS BY TYPE		
v HOUSING OCCUPANCY		
v Total housing units	416	100.0%
Occupied housing units	363	87.3%
v Vacant housing units	53	12.7%
For rent	5	1.2%
Rented, not occupied	0	0.0%
For sale only	1	0.2%
Sold, not occupied	1	0.2%
For seasonal, recreational, or	36	8.7%
All other vacants	10	2.4%
v VACANCY RATES		
Homeowner vacancy rate (percent)	0.4	(X)
Rental vacancy rate (percent) [5]	3.5	(X)
v HOUSING TENURE		
v Occupied housing units	363	100.0%
Owner-occupied housing units	226	62.3%
Renter-occupied housing units	137	37.7%

Table Notes

PROFILE OF GENERAL POPULATION AND HOUSING CHARACTERISTICS

Survey/Program: Decennial Census

Year: 2020

Table ID: DP1

Note: For information on data collection, confidentiality protection, nonsampling error, subject definitions, and guidance on using the data, visit the 2C Census Demographic and Housing Characteristics File (DHC) Technical Documentation webpage.

To protect respondent confidentiality, data have undergone disclosure avoidance methods which add "statistical noise" - small, random additions or subtractions - to the data so that no one can reliably link the published data to a specific person or household. The Census Bureau encourages data users to aggregate small populations and geographies to improve accuracy and diminish implausible results.

An "(X)" means not applicable.

An "-" means the statistic could not be computed because there were an insufficient number of observations.

[1] The alone or in combination categories are tallies of responses rather than respondents. That is, the alone or in combination categories are not mutually exclusive. Individuals who reported two races were counted in two separate and distinct alone or in combination race categories, while thos who reported three races were counted in three categories, and so on. For example, a respondent who indicated "White
and
Black or African American" was counted in the White alone or in combination category as well as in the Black or African American alone or in combination category. Consequently, the sum of all alone or in combination categories equals the number of races reported (i.e., responses), which exceeds the total population.

[2] "Child" includes biological, adopted, and stepchildren of the householder.

[3] "Own children" includes biological, adopted, and stepchildren of the householder.

[4] The homeowner vacancy rate is the proportion of the homeowner inventory that is vacant "for sale." It is computed by dividing the total number o vacant units "for sale only" by the sum of owner-occupied units, vacant units that are "for sale only," and vacant units that have been sold but not yet occupied; and then multiplying by 100.

[5] The rental vacancy rate is the proportion of the rental inventory that is vacant "for rent." It is computed by dividing the total number of vacant unit "for rent" by the sum of the renter-occupied units, vacant units that are "for rent," and vacant units that have been rented but not yet occupied; and tl multiplying by 100.

Source: U.S. Census Bureau, 2020 Census Demographic Profile

Selected Housing Characteristics

United States Census Bureau

Note: This is a modified view of the original table produced by the U.S. Census Bureau. This download or printed version may have missing information from the original table.

	Ducor Union Elementary School District, California				Kingsburg Elen
Label	Estimate	Margin of Error	Percent	Percent Margin of Error	
HOUSING OCCUPANCY					
Total housing units	322	±74	322	(X)	
Occupied housing units	243	±67	75.5%	±9.9	
Vacant housing units	79	±35	24.5%	±9.9	
Homeowner vacancy rate	2.2	±4.5	(X)	(X)	
Rental vacancy rate	11.8	±13.4	(X)	(X)	
UNITS IN STRUCTURE					
Total housing units	322	±74	322	(X)	
1-unit, detached	270	±65	83.9%	±7.6	
1-unit, attached	0	±13	0.0%	±11.7	
2 units	0	±13	0.0%	±11.7	
3 or 4 units	0	±13	0.0%	±11.7	
5 to 9 units	6	±10	1.9%	±3.1	
10 to 19 units	3	±5	0.9%	±1.4	
20 or more units	7	±11	2.2%	±3.4	
Mobile home	36	±22	11.2%	±6.4	
Boat, RV, van, etc.	0	±13	0.0%	±11.7	
YEAR STRUCTURE BUILT					
Total housing units	322	±74	322	(X)	
Built 2020 or later	0	±13	0.0%	±11.7	
Built 2010 to 2019	11	±12	3.4%	±3.7	
Built 2000 to 2009	33	±20	10.2%	±5.9	
Built 1990 to 1999	20	±18	6.2%	±5.3	
Built 1980 to 1989	66	±41	20.5%	±11.4	
Built 1970 to 1979	59	±32	18.3%	±9.7	
Built 1960 to 1969	55	±33	17.1%	±9.8	
Built 1950 to 1959	50	±33	15.5%	±9.3	
Built 1940 to 1949	10	±12	3.1%	±3.7	
Built 1939 or earlier	18	±15	5.6%	±4.6	
ROOMS					
Total housing units	322	±74	322	(X)	
1 room	0	±13	0.0%	±11.7	
2 rooms	0	±13	0.0%	±11.7	
3 rooms	64	±41	19.9%	±11.3	
4 rooms	54	±31	16.8%	±8.6	
5 rooms	91	±40	28.3%	±11.0	
6 rooms	75	±38	23.3%	±10.5	
7 rooms	16	±11	5.0%	±3.5	
8 rooms	4	±7	1.2%	±2.1	
9 rooms or more	18	±21	5.6%	±6.5	
Median rooms	5.0	±0.4	(X)	(X)	
BEDROOMS					
Total housing units	322	±74	322	(X)	
No bedroom	0	±13	0.0%	±11.7	
1 bedroom	35	±24	10.9%	±7.2	

Table Notes

Selected Housing Characteristics

Survey/Program: American Community Survey
Year: 2022
Estimates: 5-Year
Table ID: DP04

Although the American Community Survey (ACS) produces population, demographic and housing unit estimates, the decennial census is the official source of population totals for April 1st of each decennial year. In betwee censuses, the Census Bureau's Population Estimates Program produces and disseminates the official estimates of the population for the nation, states, counties, cities, and towns and estimates of housing units for states counties.

Information about the American Community Survey (ACS) can be found on the ACS website. Supporting documentation including code lists, subject definitions, data accuracy, and statistical testing, and a full list of ACS tables and table shells (without estimates) can be found on the Technical Documentation section of the ACS website.

Sample size and data quality measures (including coverage rates, allocation rates, and response rates) can be found on the American Community Survey website in the
Methodology
section.

Source: U.S. Census Bureau, 2018-2022 American Community Survey 5-Year Estimates

Data are based on a sample and are subject to sampling variability. The degree of uncertainty for an estimate arising from sampling variability is represented through the use of a margin of error. The value shown here is th 90 percent margin of error. The margin of error can be interpreted roughly as providing a 90 percent probability that the interval defined by the estimate minus the margin of error and the estimate plus the margin of error (the lower and upper confidence bounds) contains the true value. In addition to sampling variability, the ACS estimates are subject to nonsampling error (for a discussion of nonsampling variability, see ACS Technical Documentation). The effect of nonsampling error is not represented in these tables.

Households not paying cash rent are excluded from the calculation of median gross rent.

Telephone service data are not available for certain geographic areas due to problems with data collection of this question that occurred in 2019. Both ACS 1-year and ACS 5-year files were affected. It may take several ye in the ACS 5-year files until the estimates are available for the geographic areas affected.

The 2018-2022 American Community Survey (ACS) data generally reflect the March 2020 Office of Management and Budget (OMB) delineations of metropolitan and micropolitan statistical areas. In certain instances, the names, codes, and boundaries of the principal cities shown in ACS tables may differ from the OMB delineation lists due to differences in the effective dates of the geographic entities.

Estimates of urban and rural populations, housing units, and characteristics reflect boundaries of urban areas defined based on 2020 Census data. As a result, data for urban and rural areas from the ACS do not necessaril reflect the results of ongoing urbanization.

Explanation of Symbols:

-
The estimate could not be computed because there were an insufficient number of sample observations. For a ratio of medians estimate, one or both of the median estimates falls in the lowest interval or highest interval c an open-ended distribution. For a 5-year median estimate, the margin of error associated with a median was larger than the median itself.

N
The estimate or margin of error cannot be displayed because there were an insufficient number of sample cases in the selected geographic area.

(X)
The estimate or margin of error is not applicable or not available.

median-
The median falls in the lowest interval of an open-ended distribution (for example "2,500-")

median+
The median falls in the highest interval of an open-ended distribution (for example "250,000+").

**
The margin of error could not be computed because there were an insufficient number of sample observations.

***
The margin of error could not be computed because the median falls in the lowest interval or highest interval of an open-ended distribution.

*****
A margin of error is not appropriate because the corresponding estimate is controlled to an independent population or housing estimate. Effectively, the corresponding estimate has no sampling error and the margin of err may be treated as zero.

Means of Transportation to Work by Selected Characteristics

Note: This is a modified view of the original table produced by the U.S. Census Bureau. This download or printed version may have missing information from the original table.

	Ducor Union Elementary School District, California		
	Total		Car, truck, or van -- drove alone
Label	Estimate	Margin of Error	Estimate
> Workers 16 years and over	365	±165	247
> EARNINGS IN THE PAST 12 MONTHS (IN 2022 INFLATION-ADJUSTED DOL			
> POVERTY STATUS IN THE PAST 12 MONTHS			
> Workers 16 years and over	365	±165	247
v Workers 16 years and over who did not work from home	309	±150	247
> TIME OF DEPARTURE TO GO TO WORK			
v TRAVEL TIME TO WORK			
Less than 10 minutes	7.8%	±9.4	9.7%
10 to 14 minutes	0.0%	±12.1	0.0%
15 to 19 minutes	6.8%	±6.0	4.5%
20 to 24 minutes	27.2%	±14.4	31.2%
25 to 29 minutes	13.9%	±11.6	17.4%
30 to 34 minutes	19.7%	±7.9	15.8%
35 to 44 minutes	11.0%	±7.8	11.3%
45 to 59 minutes	8.4%	±6.7	6.5%
60 or more minutes	5.2%	±5.1	3.6%
Mean travel time to work (minutes)	N	N	N
v Workers 16 years and over in households	365	±165	247

Table Notes

Means of Transportation to Work by Selected Characteristics

Survey/Program: American Community Survey

Year: 2022

Estimates: 5-Year

Table ID: S0802

Although the American Community Survey (ACS) produces population, demographic and housing unit estimates, the decennial census is the official source of population totals for April 1st of each decennial year. In between censuses, the Census Bureau's Population Estimates Program produces and disseminates the official estimates of the population for the nation, states, counties, cities, an towns and estimates of housing units for states and counties.

Information about the American Community Survey (ACS) can be found on the ACS website. Supporting documentation including code lists, subject definitions, data accuracy, and statistical testing, and a full list of ACS tables and table shells (without estimates) can be found on the Technical Documentation section of the ACS website.

Sample size and data quality measures (including coverage rates, allocation rates, and response rates) can be found on the American Community Survey website in the
Methodology
section.

Source: U.S. Census Bureau, 2018-2022 American Community Survey 5-Year Estimates

Data are based on a sample and are subject to sampling variability. The degree of uncertainty for an estimate arising from sampling variability is represented through the use of a margin of error. The value shown here is the 90 percent margin of error. The margin of error can be interpreted roughly as providing a 90 percent probability that the interval defined by the estimate minus the margin of error and the estimate plus the margin of error (the lower and upper confidence bounds) contains the true value. In addition to sampling variability, the ACS estimates are subject to nonsampling erro (for a discussion of nonsampling variability, see ACS Technical Documentation). The effect of nonsampling error is not represented in these tables.

Foreign born excludes people born outside the United States to a parent who is a U.S. citizen.

Workers include members of the Armed Forces and civilians who were at work last week.

Industry titles and their 4-digit codes are based on the 2017 North American Industry Classification System. The Industry categories adhere to the guidelines issued in Clarification Memorandum No. "NAICS Alternate Aggregation Structure for Use By U.S. Statistical Agencies," issued by the Office of Management and Budget.

Occupation titles and their 4-digit codes are based on the 2018 Standard Occupational Classification.

When information is missing or inconsistent, the Census Bureau logically assigns an acceptable value using the response to a related question or questions. If a logical assignment is not possible, dat are filled using a statistical process called allocation, which uses a similar individual or household to provide a donor value. The "Allocated" section is the number of respondents who received an allocated value for a particular subject.

Several means of transportation to work categories were updated in 2019. For more information, see: Change to Means of Transportation.

In 2019, methodological changes were made to the class of worker question. These changes involved modifications to the question wording, the category wording, and the visual format of the categories on the questionnaire. The format for the class of worker categories are now listed under the headings "Private Sector Employee," "Government Employee," and "Self-Employed or Other." Additionally, the category of Active Duty was added as one of the response categories under the "Government Employee" section for the mail questionnaire. For more detailed information about the

2019 changes, see the 2016 American Community Survey Content Test Report for Class of Worker located at http://www.census.gov/library/working-papers/2017/acs/2017_Martinez_01.html.

The 2018-2022 American Community Survey (ACS) data generally reflect the March 2020 Office of Management and Budget (OMB) delineations of metropolitan and micropolitan statistical areas. In certain instances, the names, codes, and boundaries of the principal cities shown in ACS tables may differ from the OMB delineation lists due to differences in the effective dates of the geographic entities.

Estimates of urban and rural populations, housing units, and characteristics reflect boundaries of urban areas defined based on 2020 Census data. As a result, data for urban and rural areas from the ACS do not necessarily reflect the results of ongoing urbanization.

Explanation of Symbols:

-

The estimate could not be computed because there were an insufficient number of sample observations. For a ratio of medians estimate, one or both of the median estimates falls in the lowest inter or highest interval of an open-ended distribution. For a 5-year median estimate, the margin of error associated with a median was larger than the median itself.

N

The estimate or margin of error cannot be displayed because there were an insufficient number of sample cases in the selected geographic area.

(X)

The estimate or margin of error is not applicable or not available.

median-

The median falls in the lowest interval of an open-ended distribution (for example "2,500-")

median+

The median falls in the highest interval of an open-ended distribution (for example "250,000+").

**

The margin of error could not be computed because there were an insufficient number of sample observations.

***

The margin of error could not be computed because the median falls in the lowest interval or highest interval of an open-ended distribution.

*****

A margin of error is not appropriate because the corresponding estimate is controlled to an independent population or housing estimate. Effectively, the corresponding estimate has no sampling erro and the margin of error may be treated as zero.

SchoolWorks, Inc.
8700 Auburn Folsom Road, #200
Granite Bay, CA 95746
916.733.0402

Use of Developer Fees:

A School District can use the revenue collected on residential and commercial/industrial construction for the purposes listed below:

- Purchase or lease of interim school facilities to house students generated by new development pending the construction of permanent facilities.
- Purchase or lease of land for school facilities for such students.
- Acquisition of school facilities for such students, including:
  - Construction
  - Modernization/reconstruction
  - Architectural and engineering costs
  - Permits and plan checking
  - Testing and inspection
  - Furniture, Equipment and Technology for use in school facilities
- Legal and other administrative costs related to the provision of such new facilities
- Administration of the collection of, and justification for, such fees, and
- Any other purpose arising from the process of providing facilities for students generated by new development.

Following is an excerpt from the Education Code that states the valid uses of the Level 1 developer fees. It refers to construction and reconstruction. The term reconstruction was originally used in the Leroy Greene program. The term modernization is currently used in the 1998 State Building Program and represents the same scope of work used in the original reconstruction projects.

Ed Code Section 17620. (a) (1) The governing board of any school district is authorized to levy a fee, charge, dedication, or other requirement against any construction within the boundaries of the district, for the purpose of funding the construction or reconstruction of school facilities, subject to any limitations set forth in Chapter 4.9 (commencing with Section 65995) of Division 1 of Title 7 of the Government Code. This fee, charge, dedication, or other requirement may be applied to construction only as follows: …

The limitations referred to in this text describe the maximum amounts that can be charged for residential and commercial/industrial projects and any projects that qualify for exemptions. They do not limit the use of the funds received.

SchoolWorks, Inc.
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Facility Problem Solvers

Determination of Average State allowed amounts for Site Development Costs

Elementary Schools

District	Project #	Acres	Original OPSC Site Development	Inflation Factor	2009 Adjusted Site Development	Project Year	2009 Cost/Acre	
Davis Jt Unified	3	9.05	$532,282	38.4%	$1,473,469	2004	$162,814	
Dry Creek Jt Elem	2	8.5	$516,347	46.2%	$1,509,322	2002	$177,567	
Dry Creek Jt Elem	5	11.06	$993,868	20.1%	$2,387,568	2006	$215,874	
Elk Grove Unified	5	12.17	$556,011	48.2%	$1,648,316	2001	$135,441	
Elk Grove Unified	10	11	$690,120	48.2%	$2,045,888	2001	$185,990	
Elk Grove Unified	11	10	$702,127	48.2%	$2,081,483	2001	$208,148	
Elk Grove Unified	14	10	$732,837	46.2%	$2,142,139	2002	$214,214	
Elk Grove Unified	16	9.86	$570,198	46.2%	$1,666,733	2002	$169,040	
Elk Grove Unified	17	10	$542,662	46.2%	$1,586,243	2002	$158,624	
Elk Grove Unified	20	10	$710,730	43.2%	$2,034,830	2003	$203,483	
Elk Grove Unified	25	10	$645,923	38.4%	$1,788,052	2004	$178,805	
Elk Grove Unified	28	10.03	$856,468	24.4%	$2,130,974	2005	$212,460	
Elk Grove Unified	39	9.91	$1,007,695	20.1%	$2,420,785	2006	$244,277	
Folsom-Cordova Unified	1	9.79	$816,196	20.1%	$1,960,747	2006	$200,281	
Folsom-Cordova Unified	4	7.5	$455,908	46.2%	$1,332,654	2002	$177,687	
Folsom-Cordova Unified	5	8	$544,213	46.2%	$1,590,776	2002	$198,847	
Folsom-Cordova Unified	8	8.97	$928,197	11.2%	$2,063,757	2007	$230,073	
Galt Jt Union Elem	2	10.1	$1,033,044	38.4%	$2,859,685	2004	$283,137	
Lincoln Unified	1	9.39	$433,498	46.2%	$1,267,148	2002	$134,947	
Lodi Unified	3	11.2	$555,999	46.2%	$1,625,228	2002	$145,110	
Lodi Unified	10	11.42	$1,245,492	46.2%	$3,640,669	2002	$318,798	
Lodi Unified	19	9.93	$999,164	11.2%	$2,221,545	2007	$223,721	
Lodi Unified	22	10	$1,416,212	7.7%	$3,051,426	2008	$305,143	
Natomas Unified	6	8.53	$685,284	46.2%	$2,003,138	2002	$234,834	
Natomas Unified	10	9.83	$618,251	43.2%	$1,770,061	2003	$180,067	
Natomas Unified	12	9.61	$735,211	24.4%	$1,829,275	2005	$190,351	
Rocklin Unified	8	10.91	$593,056	46.2%	$1,733,548	2002	$158,895	
Stockton Unified	1	12.66	$1,462,232	7.7%	$3,150,582	2008	$248,861	
Stockton Unified	2	10.5	$781,675	43.2%	$2,237,946	2003	$213,138	
Stockton Unified	6	12.48	$1,136,704	20.1%	$2,730,703	2006	$218,806	
Tracy Jt Unified	4	10	$618,254	46.2%	$1,807,204	2002	$180,720	
Tracy Jt Unified	10	10	$573,006	38.4%	$1,586,202	2004	$158,620	
Washington Unified	1	8	$446,161	46.2%	$1,304,163	2002	$163,020	**2026**
Washington Unified	4	10.76	$979,085	7.7%	$2,109,575	2008	$196,057	**Adjusted**
								Value
Totals		**341.16**			**$68,791,833**	**Average**	**$201,641**	**$353,149**

Middle and High Schools

District	Project #	Acres	Original OPSC Site Development	Inflation Factor	2009 Adjusted Site Development	Project Year	2009 Cost/Acre	
Western Placer Unified	4	19.3	$5,973,312	24.4%	$7,431,085	2005	$385,030	
Roseville City Elem	2	21.6	$1,780,588	48.2%	$2,639,311	2000	$122,190	
Elk Grove Unified	4	66.2	$8,659,494	48.2%	$12,835,704	2000	$193,893	
Elk Grove Unified	13	76.4	$9,791,732	48.2%	$14,513,986	2001	$189,974	
Elk Grove Unified	18	84.3	$13,274,562	43.2%	$19,002,626	2003	$225,417	
Grant Jt Union High	2	24	$2,183,840	48.2%	$3,237,039	2000	$134,877	
Center Unified	1	21.2	$1,944,310	46.2%	$2,841,684	2002	$134,042	
Lodi Unified	2	13.4	$1,076,844	46.2%	$1,573,849	2002	$117,451	
Lodi Unified	6	13.4	$2,002,164	46.2%	$2,926,240	2002	$218,376	
Galt Jt Union Elem	1	24.9	$2,711,360	46.2%	$3,962,757	2002	$159,147	
Tahoe Truckee Unified	2	24	$2,752,632	43.2%	$3,940,412	2003	$164,184	
Davis Unified	5	23.3	$3,814,302	43.2%	$5,460,199	2003	$234,343	
Woodland Unified	3	50.2	$8,664,700	46.2%	$12,663,792	2002	$252,267	
Sacramento City Unified	1	35.2	$4,813,386	46.2%	$7,034,949	2002	$199,856	
Lodi Unified	4	47	$7,652,176	46.2%	$11,183,950	2002	$237,956	
Stockton Unified	3	49.1	$8,959,088	43.2%	$12,824,996	2003	$261,202	
Natomas Unified	11	38.7	$3,017,002	38.4%	$4,175,850	2004	$107,903	**2026**
Rocklin Unified	11	47.1	$11,101,088	24.4%	$13,810,282	2005	$293,212	**Adjusted**
Totals		**679.3**			**$142,058,711**	Average	$209,125	**Value**
Middle Schools:		**260.7**			**$49,447,897**	Middle	$189,704	**$332,244**
High Schools:		**418.6**			**$92,610,814**	High	$221,217	**$387,434**

REPORT OF THE EXECUTIVE OFFICER
State Allocation Board Meeting, January 28, 2026

INDEX ADJUSTMENT ON THE ASSESSMENT FOR DEVELOPMENT

PURPOSE OF REPORT

To adopt the biennial index adjustment on the assessment for development, which may be levied pursuant to Education Code Section 17620.

DESCRIPTION

The law requires the maximum assessment for development be adjusted every two years by the change in the Class B construction cost index, as determined by the State Allocation Board (Board) in each calendar year. This item requests that the Board make the adjustment based on the change reflected using the RS Means (The Gordian Group, Inc.[1]) index.

AUTHORITY

Education Code Section 17620(a)(1) states the following: "The governing board of any school district is authorized to levy a fee, charge, dedication, or other requirement against any construction within the boundaries of the district, for the purpose of funding the construction or reconstruction of school facilities, subject to any limitations set forth in Chapter 4.9 (commencing with Section 65995) of Division 1 of Title 7 of the Government Code..."

Government Code Section 65995(b)(3) states the following: "The amount of the limits set forth in paragraphs (1) and (2) shall be increased in 2000, and every two years thereafter, according to the adjustment for inflation set forth in the statewide cost index for class B construction, as determined by the State Allocation Board at its January meeting, which increase shall be effective as of the date of that meeting."

BACKGROUND

There are three levels that may be levied for developer fees. The fees are levied on a per-square foot basis. The lowest fee, Level I, is assessed if the district conducts a Justification Study that establishes the connection between the development coming into the district and the assessment of fees to pay for the cost of the facilities needed to house future students. The Level II fee is assessed if a district makes a timely application to the Board for new construction funding, conducts a School Facility Needs Analysis pursuant to Government Code Section 65995.6, and satisfies at least two of the requirements listed in Government Code Section 65995.5(b)(3). The Level III fee can be assessed if a school district meets requirements to adopt Level I fees and the Board is no longer approving apportionments for new construction due to a lack of state funds available for this

[1] Effective September 27, 2025, RS Means was transitioned under the company's unified entity, The Gordian Group, Inc.

purpose. Level III fees are intended to provide up to 100 percent of the School Facility Program new construction project cost.

STAFF ANALYSIS/STATEMENTS

A historical comparison of the assessment rates for development fees for 2022 and 2024 are shown below for information. According to the RS Means (The Gordian Group, Inc.), the cost index for Class B construction increased by 4.06 percent during the two-year period from January 2024 to January 2026, requiring the assessment for development fees to be adjusted as follows beginning January 2026:

RS Means (The Gordian Group, Inc.) Index
Maximum Level I Assessment Per Square Foot

	2022	2024	2026
Residential	$4.79	$5.17	$5.38
Commercial/Industrial	$0.78	$0.84	$0.87

RECOMMENDATION

Increase the 2026 maximum Level I assessment for development in the amount of 4.06 percent using the RS Means (The Gordian Group, Inc.) Index to be effective immediately.

ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS

PURPOSE OF REPORT

To adopt the annual adjustment to the School Facility Program (SFP) grants based on the change in construction costs pursuant to the Education Code (EC) and SFP Regulations.

DESCRIPTION

This item presents the State Allocation Board (Board) with the annual adjustment to the SFP grants based on the statewide cost index for Class B construction. Each year the Board adjusts the SFP grants to reflect construction cost changes. In January 2016, the Board adopted the RS Means (The Gordian Group, Inc.[1]) index for use in 2016 and future years. This item presents the 2026 annual adjustment to SFP grants based on the RS Means (The Gordian Group, Inc.) index.

AUTHORITY

See Attachment A.

STAFF ANALYSIS/STATEMENTS

At the January 2016 meeting, the Board adopted an increase to the SFP grants using the RS Means (The Gordian Group, Inc.) Construction Cost Index (CCI) as the statewide cost index for Class B construction.

The current rate of change between 2025 and 2026 for the RS Means (The Gordian Group, Inc.) Class B CCI is 3.56 percent. The chart below reflects the amounts previously adopted for 2025 compared to the potential amount for the new construction base grants.

RS Means (Gordian Group, Inc.) 3.56%

Grade Level	Regulation Section	Current Adjusted Grant Per Pupil Effective 1-1-25	*Potential Grant Per Pupil Effective 1-1-26*
Elementary	1859.71	$15,847	$16,411
Middle	1859.71	$16,761	$17,358
High	1859.71	$21,327	$22,086
Special Day Class – Severe	1859.71.1	$44,531	$46,116
Special Day Class – Non-Severe	1859.71.1	$29,782	$30,842

[1] Effective September 27, 2025, RS Means was transitioned under the company's unified entity, The Gordian Group, Inc.

STAFF ANALYSIS/STATEMENTS (cont.)

The following chart shows the amounts previously adopted compared to the potential amount for the modernization base grants.

		RS Means (Gordian Group, Inc.) 3.56%	
Grade Level	**Regulation Section**	**Current Adjusted Grant Per Pupil Effective 1-1-25**	*Potential Grant Per Pupil Effective 1-1-26*
Elementary	1859.78	$6,034	$6,249
Middle	1859.78	$6,381	$6,608
High	1859.78	$8,356	$8,653
Special Day Class – Severe	1859.78.3	$19,232	$19,917
Special Day Class – Non-Severe	1859.78.3	$12,867	$13,325

In addition, the CCI adjustment would increase the threshold amount for Government Code Section 66452.6(a)(2) for the period of one year commencing March 1, 2026. The following chart shows the amount previously adopted for 2025 compared to the resulting threshold amount, upon approval of the proposed 2026 CCI adjustment.

	RS Means (Gordian Group, Inc.) 3.56%	
	Effective 3-1-2025	**Potential 3-1-2026**
Resulting Amount	$399,010	$413,215

RECOMMENDATION

Adopt the increase of 3.56 percent for the 2026 SFP grants based on the RS Means (The Gordian Group, Inc.) Construction Cost Index as shown in Attachment B.

Chief Business Official Report November 12th Board Meeting

Agenda summary

Details for each topic follow below.

Topic
Intersessional Meals Grant Opt-in Application
Developer Fee Study
Audit Update (2025-26)
Community Schools Budget
SISC OPEB Trust Annual Return
GASB 74/75 Roll Forward
CHP Audit
Fire Inspection
TCOE Review Meeting

Information and reports

1. Intersessional Meals Grant Opt-in Application

- What the grant pays for: meals for students during breaks and other times school is out
- Planning: When meals would be served and how many students are expected
- Staffing, delivery and other costs, and any effect on the cafeteria fund
- Estimated funding: $12,500
- DUESD has opted in.

2. Developer Fee Study

The October 2026 **SchoolWorks** study supports raising developer fees to the state maximums: $5.38 per square foot for residential and $0.87 for commercial/industrial construction. Ducor keeps 70% under its agreement with the Porterville Unified School District.

Fee per square foot	Current total	New total	Current district share	New district share
Residential	$5.17	$5.38	$3.61	$3.77
Commercial/industrial	$0.84	$0.87	$0.59	$0.61
Rental self storage (justified fee)				$0.09

- **Expected growth:** about 10 new homes over five years, or 2 per year, adding about 4 students.
- **School capacity:** state capacity is 281 students and 2025-26 enrollment was 134, leaving 147 open seats. The study shows $0 in new construction needs.
- **Why fees are justified:** the need comes from modernizing existing buildings for students from new development, estimated at $135,654.

Table 10: New Development Share of Modernization Costs

Grade	Eligible modernization grants	Students	New development $/student	Amount
TK-6	188	3	$33,410	$100,230
7-8	57	1	$35,424	$35,424
Totals	**245**	**4**		**$135,654**

Includes students from new developments not housed in new facilities. Amounts are based on State OPSC allowances for new construction projects.

Allowable uses of developer fees (per SchoolWorks): Fee revenue may be used to provide school facilities for students generated by new development, including:

- Buying or leasing interim facilities until permanent facilities are built

- Buying or leasing land for school facilities
- Acquiring school facilities through construction or modernization/reconstruction, including architectural and engineering costs, permits and plan checking, testing and inspection, and furniture, equipment and technology
- Legal and other administrative costs of providing these facilities
- Administering the collection and justification of the fees
- Any other purpose arising from providing facilities for students generated by new development
- Next steps: a public hearing, then adoption by resolution. The new fees take effect 60 days after adoption.
- November 12: present the study for information. December 14: hold the public hearing and adopt the fees.
- Consultant: SchoolWorks, Inc.
- Public hearing date: December 14, 2026
- Board action: none on November 12; hearing and adoption on December 14, 2026.

Level 1 timeline and adoption procedure. The public hearing is set for the December 14 board meeting, so the first newspaper notice must publish by November 29. Dates below are counted from December 14.

Deadline	Date for Dec 14 hearing	Event
At least 15 calendar days before	Nov 29, 2026	Notice of hearing: first publication in the local newspaper. Also place the notice on the district's website.
At least 14 calendar days before	Nov 30, 2026	Send a copy of the Developer Fee Justification Study to parties that have requested notice of any adjustment to the developer fees.
At least 10 calendar days before	Dec 4, 2026	Notice of hearing: second publication in the local newspaper. Send notice of the public hearing to city and county planning departments and any parties requesting to be notified. Make the study available for public inspection.

Deadline	Date for Dec 14 hearing	Event
3 calendar days before	Dec 11, 2026	Include the notice relating to the public hearing in the board agenda.
Meeting	Dec 14, 2026	Board holds the public hearing and adopts the resolution(s) to levy developer fees.
2 calendar days after	Dec 16, 2026	Notify the city and county of the adopted resolution, with related documentation.
60 calendar days after	Feb 12, 2027	Effective date of the fee increase.

3. Audit Update (2025-26 annual audit)

- Timeline: the audit report is due to the state by Dec 15
- Early findings: Possible separation of duties for business duties & ELOP Penalty
- Audit firm: Christy White

4. Community Schools Budget

Budget Estimate 2026-27: about $66,842.01 remains for 2026-27 quarterly reimbursements.

Line	Amount
Ducor 2026-27 allocation	$150,000.00
Carryover from 2025-26	$3,945.35
Total available	**$153,945.35**
10% administrative cost	$15,000.00
Directors' salary (previously planned at $35,933.33)	$2,933.99
Health aide	$65,224.00
Q4 2025-26 claim submitted	$3,945.35
Total estimated expenditures	**$87,103.34**

Line	Amount
Approximate balance for 2026-27 quarterly reimbursements	**$66,842.01**

5. SISC OPEB Trust Annual Return

The district's SISC OPEB Trust (Moderate Growth) account earned $6,260.16 in 2025-26, a 20.16% annual return, and ended the year at $37,299.21.

July 1, 2025 to June 30, 2026	Amount
Beginning account value	$31,071.67
SISC admin fees	($16.31)
Trustee fees	($16.31)
Amount invested	$31,039.05
Return on investment	$6,260.16
Total ending value	**$37,299.21**
Weighted average balance	$31,056.21
Annual return on investment	**20.16%**

Return by quarter:

Quarter ending	Return
Sep 30, 2025	$1,577.62
Dec 31, 2025	$659.32
Mar 31, 2026	$213.48
Jun 30, 2026	$3,809.74
Total	**$6,260.16**

6. GASB 74/75 Roll Forward

What this report is for: The district promises retiree health benefits to eligible certificated employees. An actuary estimates what that future promise is worth today so the district can report it accurately in its audited financial statements and compare it with the money set aside in its trust. The amounts are estimates.

Valuation date: June 30, 2025

Fiscal year end: June 30, 2026

The district's net liability for retiree health benefits (OPEB) rose $9,499 to $43,441 as of June 30, 2026, based on the Foster & Foster roll-forward report dated October 30, 2026. The trust holds 46.2% of the total liability, and no benefit payments are projected through 2034.

Measure	June 30, 2025	June 30, 2026	Change
Total OPEB liability	$65,014	$80,740	+$15,726
Trust assets	$31,072	$37,299	+$6,227
Net OPEB liability	**$33,942**	**$43,441**	**+$9,499**
Percent funded	47.8%	46.2%	-1.6 points
OPEB expense for the year	$15,864	$12,443	-$3,421
Discount rate	5.42%	5.21%	-0.21 points

- **Why the liability rose:** one more year of earned benefits ($10,056), interest ($3,796) and the lower discount rate ($1,874) outweighed the trust's $6,260 investment return.
- **Who is covered:** certificated employees only, with 20 years of service and a minimum age of 55, through age 65. There are no current retirees and 8 active employees eligible for future benefits.
- **Budget impact:** these are accounting figures for the June 30, 2026 financial statements. Projected benefit payments are $0 per year through 2034.
- **Next step:** a full valuation is expected for June 30, 2027.

7. CHP Audit

We met with Officer Walker, and we are up to date with all items.

8. Fire Inspection

We met with Mr. Ramos from Tulare County Fire. We had a second review, and everything checked out except the fire alarms in rooms 19 and 20, which still need to be fixed.

Items we needed to address:

- Add brackets to the water heater
- Put electrical boxes on open electrical
- Remove exposed lighting in the bus barn
- Make sure the cafeteria milk refrigerator is plugged in directly
- Make sure the water dispenser in the upper grades is plugged in directly
- Fire alarms in rooms 19 and 20 did not go off during the test: ticket scheduled with Digitech, repair still open

9. TCOE Review Meeting

The district met with Daniel, the TCOE accountant, on November 9th to review:

- Position Control
- Multiyear Projections
- 1st Interim Report