

**BEFORE THE BOARD OF TRUSTEES
OF THE DUCOR SCHOOL DISTRICT
TULARE COUNTY, CALIFORNIA**

In the Matter of Establishing an Estimated
Appropriations Limit for the 2016-2017 Fiscal
Year and an Actual Appropriations Limit for
the 2015-2016 Fiscal Year

RESOLUTION NO. 5

RECITALS

1. In November of 1979, the California electorate adopted Proposition 4, commonly called the "Gann Initiative," which added Article XIII B to the California Constitution.
2. The provisions of that Article establish maximum appropriation limits, commonly called "Gann Limits," for public agencies, including school districts.
3. Section 7900 et seq. of the Government Code require this board to establish annually, by resolution at a regular or special meeting, the appropriations limit for the District.
4. Government Code section 7902.1 authorizes this board to increase the District's appropriations limit to an amount equal to its proceeds of taxes.
5. Education Code section 42132 requires that the governing board of each school district annually adopt such resolution by September 15th.
6. Education Code section 42132 requires that all documentation used in the identification of the appropriations limit shall be made available to the public at the meeting at which this resolution is adopted.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The above recitals are true and correct.
2. This board hereby establishes and adopts for the 2016-2017 fiscal year an estimated appropriations limit in the amount of \$912,813.07 and for the 2015-2016 fiscal year identifies the actual appropriations limit of \$966,255.56
3. Said appropriations limits have been calculated and determined in accordance with all applicable statutes and constitutional provisions and do not exceed the limitations imposed by Proposition 4.

4. In the event this board increases the appropriations limit, it shall notify the Director of Finance of the change within 45 days, as required by Government Code section 7902.1.

THE FOREGOING RESOLUTION was adopted upon motion by Trustee Allen Hunsaker
seconded by Trustee Florence, at a regular/special meeting held on SEPT 14, 2016 by
the following vote: RODRIGUEZ

[Please list board member names]

AYES:

NOES:

ABSENT:

I, Amparo Maisee secretary of the governing board of the DUODR School District, do
hereby certify that the foregoing Resolution was duly passed and adopted by said Board, at an
official and public meeting thereof, this 14 day of SEPT, 2016

Dated 9/14/16

Amparo Maisee
Secretary, Board of Trustees

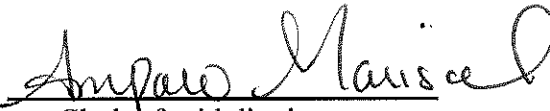
**NOTICE OF INTENT TO APPOINT
GOVERNING BOARD MEMBERS
DUCOR UNION SCHOOL DISTRICT**

BE IT KNOWN THAT the Ducor Union School District had an insufficient number of candidates file for the position of governing board member for the election to be held on November 8, 2016. No persons have been nominated for one governing board member vacancy with a four-year term to expire on December 4, 2020 and one governing board member vacancy with a two-year term to expire on December 7, 2018.

In accordance with Education Code Section 5328, the governing board of the Ducor Union School District shall, at a meeting held prior to November 8, 2016, appoint **one** member for a term of four years and **one** member for a term of two years.

Interested qualified residents of the district are invited to make application at the school district office located at: 23761 Avenue 56, Ducor.

Dated:

By 
Clerk of said district

Contracts

- 2.9 - CHOICES
- 2.10 - JUAN REYES
- 2.11 - DEMSEY FILLIGER
- 2.12 - NEW HIRE

MEMORANDUM OF UNDERSTANDING
Between
TULARE COUNTY SUPERINTENDENT OF SCHOOLS
and
DUCOR UNION SCHOOL DISTRICT

THIS MEMORANDUM OF UNDERSTANDING (MOU) is entered into between the TULARE COUNTY SUPERINTENDENT OF SCHOOLS, on behalf of CHOICES After School Program of Tulare County Office of Education (TCOE), hereinafter referred to as "SUPERINTENDENT," and DUCOR UNION SCHOOL DISTRICT, hereinafter referred to as "DISTRICT."

SUPERINTENDENT and DISTRICT agree to the following:

TERM OF AGREEMENT

This agreement shall cover the period **July 1, 2016, to June 30, 2017.**

Any changes to the MOU shall be signed by both SUPERINTENDENT and DISTRICT, considered an amendment to this MOU, and will include all other terms and conditions of this MOU.

SCOPE OF SERVICES

This MOU shall cover operation of an After School Safety and Education (ASES) Program every day the school district is in session at the following school(s):

Ducor Union Elementary School

SUPERINTENDENT requires each Principal representing the school sites listed above to review and sign the **Principal's Acknowledgment** in **Exhibit A.**

Any DISTRICT requesting to change program offerings (e.g., enrollment capacity, days of operation, addition of sites) must submit a request to SUPERINTENDENT in writing. Upon receipt, SUPERINTENDENT will review the request to ensure it is compliant to the grant and aligned to Education Code sections 8482 – 8484.65. SUPERINTENDENT will obtain appropriate approval(s) from the California Department of Education (CDE) on behalf of the DISTRICT when applicable.

1. After School Program Content and Requirements

SUPERINTENDENT shall provide a program in compliance with Education Code sections 8482 – 8484.65; therefore, the After School Program will, at minimum, reflect:

- a. An educational and literacy component whereby tutoring or homework assistance is provided in one or more of the following areas: language arts, mathematics, history and social science, computer training, or science.
- b. An educational enrichment component, which may include, but is not limited to: fine arts, recreation, physical fitness, and prevention activities. Such activities might involve the arts, music, physical activity, health promotion, and general recreation, community service-learning, and other youth development activities based on student needs and interests.
- c. CHOICES Program operation hours are Monday through Friday until at least 6:00 p.m. on regular school days, including minimum days. Some program closing times will exceed 6:00 p.m. when DISTRICT student dismissal is after 3:00 p.m.

All programs must operate a minimum of fifteen (15) hours per week.

- d. SUPERINTENDENT will establish and employ a reasonable Early Release Policy, which meets all criteria set forth by the CDE.
- e. No student may attend the CHOICES After School Program who is not enrolled and attending the school site qualified to receive ASES funding.

- 2. Kindergarten Enrollment** – If the DISTRICT determines that students in kindergarten are not developmentally ready or age-appropriate to meet daily attendance requirements and/or their participation may present safety issues, a statement must be submitted to SUPERINTENDENT via the CHOICES Project Coordinator before the beginning of each school year. Initiating this modification to student participants is recognized by the California Department of Education as a locally driven decision.

3. Attendance Requirements

Daily attendance goals are set at one hundred percent (100%). The *minimum* average daily attendance (ADA) over the course of a calendar year, however, must be **no less than eighty-five percent (85%)** of the maximum student attendance possible in order to sustain a consistent level of funding. A calendar year is defined as January-December.

- SUPERINTENDENT shall review attendance projections with DISTRICT and Site Principal for the upcoming school year no later than **May** of every year.

- Should site attendance projections suggest a program will average less than eighty-five percent (85%) of the maximum target, SUPERINTENDENT shall coordinate efforts with the school principal and the California Teaching Fellows Foundation to develop a plan for increasing and sustaining student attendance.

4. After School Program Personnel and Volunteers

TCOE/CHOICES After School Program shall be responsible for coordinating all matters regarding personnel in partnership with California Teaching Fellows Foundation. Employees will be subject to background and tuberculosis clearance before being placed at school sites. Employees will meet qualifications that ensure "highly qualified" status, which is in compliance with California Education Code and aligned to county office and/or school district policy. Under the direction of, and in partnership with, the TCOE, the California Teaching Fellows Foundation will conduct staff recruitment, hiring, scheduling, and placement of after school line staff at program locations.

Any volunteers participating after school shall provide their volunteer services to the TCOE.

5. In-Kind and Cash Match Contribution Requirements

In compliance to ASES grant regulations, the DISTRICT shall commit to contributing an annual in-kind and cash contribution of not less than a third of a school site's grant award.

CHOICES assumes responsibility for sustaining communication with DISTRICT regarding in-kind balance. In an effort to maintain updated records and accurate information, reports will be processed on a monthly basis. DISTRICT assumes responsibility to collaborate with district personnel to submit in-kind reports on a monthly basis to DISTRICT Business Manager.

- **In-kind** reports shall be submitted monthly by DISTRICT to SUPERINTENDENT.
- **Cash** match is calculated on a sliding scale, based upon student attendance capacity at each site, invoiced quarterly. See **Exhibit C**.

Contributions will be tracked and monitored by the TCOE Internal Business Office on a monthly basis.

In-Kind is to be submitted per the following schedule:

<u>MONTH of SERVICE</u>		<u>IN-KIND DUE DATE</u>
August	2016	9/19/2016
September	2016	10/17/2016
October	2016	11/18/2016
November	2016	12/16/2016
December	2016	1/23/2017
January	2017	2/21/2017
February	2017	3/20/2017
March	2017	4/19/2017
April	2017	5/15/2017
May	2017	6/9/2017
June	2017	6/16/2017

6. Student Data and Evaluation

The DISTRICT agrees to cooperate with the annual evaluation of SUPERINTENDENT CHOICES ASP program. The DISTRICT agrees to provide in a timely fashion to SUPERINTENDENT and/or SUPERINTENDENT's evaluator all information necessary for completion of the program evaluation, including, but not limited to, school and CHOICES ASP attendance information for each student by day, academic achievement, and test scores. The DISTRICT agrees to assist CHOICES ASP in obtaining the permission of the students' parents or guardians to release the information to SUPERINTENDENT and/or the SUPERINTENDENT's evaluator. SUPERINTENDENT, the SUPERINTENDENT's evaluator, and the DISTRICT agree to protect the privacy of student information in a manner that would not identify individuals.

7. Safety on Campus After School

SUPERINTENDENT is committed to promoting the safety of all CHOICES After School Program participants, including staff, students and guests. SUPERINTENDENT will work collaboratively with DISTRICT to develop a modified plan for execution after school that is aligned to the Crisis Response Plan and/or School Safety Plan used by the DISTRICT.

8. Requests for Change in Scope of Services

Requests for operational changes that are initiated by DISTRICT must first be approved by SUPERINTENDENT before implementation may occur. . Requests must be submitted to the CHOICES Office *prior to* implementing any changes in program operation. Operational changes may include, but are not limited to the following:

- Increasing Student Program Capacity
- Increasing/Decreasing number of operational program days
- Increasing/Decreasing program hours
- School site locations to conduct program

9. Insurance

TCOE will carry a minimum of one (1) million dollars in liability insurance coverage related to the operation of the CHOICES After School Program described here. A certificate of liability insurance, listing the DISTRICT as an additional insured by memorandum shall be provided to the DISTRICT prior to the opening day of the after school program upon request.

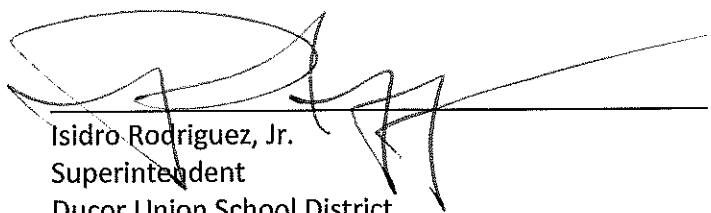
10. Indemnification

SUPERINTENDENT and DISTRICT shall hold each other harmless, defend and indemnify their respective agents, officers and employees from and against any liability, claims, actions, costs, damages or losses of any kind, including death or injury to any person and/or damage to property, arising out of the activities of SUPERINTENDENT or DISTRICT or their agents, officers and employees under this MOU. This indemnification shall be provided by each party to the other party regarding its own activities undertaken pursuant to this MOU, or as a result of the relationship thereby created, including any claims that may be made against either party by any taxing authority asserting that an employer-employee relationship exists by reason of this MOU, or any claims made against either party alleging civil rights violation by such party under Government Code section 12920 et seq. (California Fair Employment and Housing Act). This indemnification obligation shall continue beyond the term of this MOU as to any acts or omissions occurring under this MOU or any extension of this MOU.

11. Termination

Termination of this MOU may be put in effect upon thirty (30) days written notice by DISTRICT to SUPERINTENDENT. Depending on when a notice of termination is submitted or received, termination of services outlined in this MOU may not be immediately effective.

If notices by DISTRICT to SUPERINTENDENT are made at the end of the three-year grant cycle, services will terminate at the conclusion of that fiscal year. If notices by DISTRICT to SUPERINTENDENT are made during the three-year grant cycle, SUPERINTENDENT becomes obligated to relinquish funding for school(s) mentioned in this MOU to the California Department of Education. When that grant cycle has concluded, DISTRICT may apply for ASES funds as a new grantee with the California Department of Education.



Isidro Rodriguez, Jr.
Superintendent
Ducor Union School District

9/14/16
Date

Program Director, CHOICES
Tulare County Office of Education

Date

JUAN T. REYES

20345 Thermal Rd, Sanger Ca. 93657
(559)786-0892
Juantr0577@gmail.com

EDUCATION

California State University Fresno, Fresno, CA
M. A. Educational Counseling 2002

California State University Fresno, Fresno, CA
B. A. Chicano Studies/Emphasis in Victimology 1999

OBJECTIVE

To join an organization whereby I can contribute, learn and best utilize my skills as a counselor, educator and team member to serve others.

EXPERIENCE

2015- to Present SEE (Services for Education Employment) Tulare County of Education

Responsible for recruiting new clients to SEE Program, Welfare to Work and Hospitality classes. Increased clientele to both programs. Teach Job Search 101, Networking, Interviewing, First Impressions, Employer Expectations, Self-Motivation, Managing your Emotions, and Goal Setting.

2015 Eminence Drug and Alcohol Counselor

Recruitment of clients to the program; Lead AOD Counselor at Heartland Alternative Ed high school. Wrote intakes and completed ASI (addiction severity index). Facilitated group counseling session's topics of alcohol and drugs, anger management, gang awareness (prevention and intervention) and; life skills, communication skills, problem solving, coping skills, self- esteem, self- worth, and self- emotion identification awareness, family support systems, stress management, goal setting, and support systems

• e-mail me- Juantr0577@gmail.com

20345 THERMAL RD. SANGER CA 93567 • PHONE (559) 786-0892

2004-2013 Turning Point, Dinuba CA

Mental Health Rehabilitation Specialist

Responsible for case management of various mental health issues affecting children of all ages. Worked with the Crisis team on evaluating potential 5150's. Assisted in behavioral treatment plans and IEP's with clients that had mental health issues and behavioral problems. Implemented and facilitated groups in coping skills, social skill, life skills and anger management groups. Worked with gang, drug, and suicidal intervention and prevention. Extensive collaboration with schools, law enforcement, probation, parent, social support service, youth outreach programs, and parents. Worked with Spanish speaking clients and families. Implemented Joven Noble, a twelve-week program that targeted at-risk youth through the use of cultural based curriculum.

1998-2003 Youth Recovery Unlimited, Visalia, CA

Supervisor

Supervised and trained new staff. Increased clientele of the company. Developed Mental Health Treatment Team and After Care Program. Utilized skills in family counseling, financial aid assistance, job search assistance, and housing assistance. Counseled clients in anger management. Assisted with addiction education and related topics.

2002-2004 The Grace Homes, Visalia CA,

Social Service Worker

Supervisor of Grace Homes Foster Care Agency.

Responsible for coordination of all aspects of education programs associated with group homes. Implemented Reconnecting Youth, Goal Builders, and Literacy Through Photography in the group home and school setting. Increased attendance and population of foster kids and foster parents.

1999-2002 Sierra Corps, See Program, Tulare County Office of Education Supervisor and Instructor

Responsible for taking groups of students on backpacking trips that lasted a week at a time. Trained students on trail maintenance, backpacking, rock climbing, orienteering, and physical fitness. Taught work readiness skills, communication skills, job search/placement, team building, violence prevention, leadership development, substance abuse counseling, anger management, and decision making skills.

• E-MAIL ME- JUANTR0577@GMAIL.COM

Special Skills

Fluent in both Spanish and English. Good communication and organization skills. Able to work with individuals and groups from all ages, ethnic and cultural backgrounds, and special learning needs. Good peer counseling techniques. Great facilitating skills. Familiar with IBM (PC), Microsoft Word. I love education, studying history and being outdoors. Experience working with tractors and spend time working on my small ranch. I have been a Sequoia National and Kings Canyon park volunteer, and Kings River Fisheries Management Program electrofishing survey volunteer.

• E-MAIL ME- JUANTR0577@GMAIL.COM

References:

Lionel Suarez: Correctional Officer Delano

(559)308-9626

Fil C. Leanos LAADC, CSC, NCAC, CCDS Clinical Supervisor

(559)636-6028

Raul Sanchez: Marriage Family Therapist

(559)805-7904

Martha Alexandros Director of See Program

(559)733-6730

• E-MAIL ME- JUANTR0577@GMAIL.COM

Joven Noble
(The Noble Young Man)
Mariposa
(The Noble Young Woman)
Plan of Service

The Noble Young Man (Joven Noble) (Mariposa) Noble Young Woman is based on the indigenous, culturally rooted concept of teaching and guiding the young man or woman to become young individuals of word, respect, and honor. This concept will be integrated at Ducor Elementary.

Purpose:

Students male and female will feel proud of whom they are, respectful of people of all cultures, responsible persons in their communities, and develop a positive attitude in everything they do. The Joven Noble concepts/philosophies were developed to strengthen, balance and re-develop the traditional family system through various interactive activities and teaching experiences related to the individual, family and community of the young person's life.

Time and Place of Meetings:

To be announced. Group meetings run on average for 45 minutes to one hour. The average group sizes preferably are from 6-10.

Facilitators:

Juan Reyes will be respectful to the realities of the participants while guiding and mentoring those who have been chosen to participate. The facilitators will keep the group focused on their own strengths and abilities and use other resources that are available in the community.

Recruiting Participants:

The Young Noble Men student will participate voluntarily. Participants prefer to be referred to and respected as a person first, rather than as "high risk" or gang banger". Recruitment of program delivery should not rely on these labels and instead should emphasize the positive aspects of their culture. The students will be identified by the Principal, Vice Principal, Liaison, Counselors, and Teachers. Reaching our youth involves understanding the students who can most benefit from the program and creating appropriate outreach, and involving the community to help in the process. It is generally not necessary to formally screen participants for the program, it is important to have general guidelines, such as:

- I. Participants need to be clear that the nature of the program is education and mentoring, not therapy.
- II. Certain persons because of their severe, long-standing trauma issues may not be able to participate in a structured program. It may be appropriate to refer these persons to a more intensive, therapy-oriented program.

- III. Youth, if interested, usually are connected to other youth who also may want to participate. Flexibility should be used to attempt to accommodate them as well.
- IV. Youth are connected to a family. Although diverse in nature, many of the issues the participants face may be associated with their families. An effective program provides services to the entire family, or should be prepared to refer the family for support and assistance.

V.

Outline:

The Joven Noble manual was written in a generalized format, allowing for the integration of the particular style of the facilitator who is coordinating the program. Also the facilitator will use their creative skills and experiences to modify the curriculum for the specific target population they are serving. The entire curriculum includes 32 sessions, divided into four stages. The Four Stages include Conocimiento/Acknowledgement, Entendimiento/Understanding, Integracion/Integration, and Movimiento/Movement.

Proposed Group, with Respect,

Juan Reyes MA ED Counseling

Group Meetings Curriculum

Joven Noble Meetings	GOAL: This lesson focus is on a process whereby participants are presented the significant of PALABRA or a boy's/girl's word based on who and what family/cultural background they represent. They are asked to share (mother's, father's, brother's etc.) values. The intent of this lesson is to reinforce how their actions not only affect them but others as well.
Anger Management	GOAL: To help youth learn skills and strategies to manage, express and control their anger. Students will learn to identify anger triggers and establish ways that are effective in dealing with their anger.
Character Counts	GOAL: Students will learn the six core ethical values that form the foundation of the CHARACTER COUNTS. The six pillars that will be addressed are: <ul style="list-style-type: none">• Trustworthiness• Respect• Responsibility• Fairness• Caring• Citizenship

CONSULTING AGREEMENT

THIS CONSULTING AGREEMENT (the "Agreement") dated this 11th day of August, 2016

BETWEEN:

Ducor Union School District/ Isidro Rodriquez Jr. Superintendent 23761 Ave 56, Ducor , California 93218

(the "Client")

- AND -

Juan Reyes of 20345 Thermal Rd , Sanger , California 93657

(the "Contractor").

BACKGROUND:

- A. The Client is of the opinion that the Contractor has the necessary qualifications, experience and abilities to provide services to the Client.
- B. The Contractor is agreeable to providing such services to the Client on the terms and conditions set out in this Agreement.

IN CONSIDERATION OF the matters described above and of the mutual benefits and obligations set forth in this Agreement, the receipt and sufficiency of which consideration is hereby acknowledged, the Client and the Contractor (individually the "Party" and collectively the "Parties" to this Agreement) agree as follows:

Services Provided

1. The Client hereby agrees to engage the Contractor to provide the Client with services (the "Services") consisting of:

Increase parent involvements at Ducor Union Elementary too assist students to be successful.

- Establish regular, meaningful communication between home and school.
- Promote and support parenting skills.
- Encourage active parent participation in student learning.
- Welcome parents and volunteer partners in school.
- Reach out to the community for resources to strengthen the school.
- Assist as a mediator between parents and school when conflicts arise.
- Collecting data, making home call, sign in sheets, verbal communication, and home visits.
- The objective to increase parent involvement by 15 percent.

Short term Counseling for School- Based difficulties (individual small group):

- Social Skills development.
- Anger management.
- Problem Solving Skill development
- Joven Noble
- The objective to increase positive behavior and decrease negative behavior from students.
- Data will be collected, attendance behavioral reports, transcripts, verbal communication from teachers and parents.

Consultation and Collaboration and Student Study Team and Individualized Education Program

- On-going coordination/collaboration with all student stakeholder
- Attend and participate SST/ IEP meetings and Individualized meetings (as needed)
- On- going collaboration with other SST/ IEP team members.

2. The Services will also include any other tasks which the Parties may agree on. The Contractor hereby agrees to provide such Services to the Client.

Term of Agreement

3. The term of this Agreement (the "Term") will begin on the date of this Agreement and will remain in full force and effect until May 31, 2017, subject to earlier termination as provided in this Agreement. The Term of this Agreement may be extended with the written consent of the Parties.
4. In the event that either Party breaches a material provision under this Agreement, the non-defaulting Party may terminate this Agreement and require the defaulting Party to indemnify the non-defaulting Party against all reasonable damages.

Performance

5. The Parties agree to do everything necessary to ensure that the terms of this Agreement take effect.

Currency

6. Except as otherwise provided in this Agreement, all monetary amounts referred to in this Agreement are in USD (US Dollars).

Compensation

7. For the services rendered by the Contractor as required by this Agreement, the Client will provide compensation (the "Compensation") to the Contractor of \$100.00 per hour for 40 days, 6 hours a day, at 240 hours total to equal to \$ 24,000.
8. The client will be invoiced once a month or one invoice for the year.
9. Invoices submitted by the Contractor to the Client are due within 30 days of receipt.
10. The Compensation as stated in this Agreement does not include sales tax, or other applicable duties as may be required by law. Any sales tax and duties required by law will be charged to the Client in addition to the Compensation.

Reimbursement of Expenses

11. The Contractor will not be reimbursed for any expenses incurred in connection with providing the Services of this Agreement.

Confidentiality

12. Confidential information (the "Confidential Information") refers to any data or information relating to the business of the Client which would reasonably be considered to be proprietary to the Client including, but not limited to, accounting records, business processes, and client records and that is not generally known in the industry of the Client and where the release of that Confidential Information could reasonably be expected to cause harm to the Client.
13. The Contractor agrees that they will not disclose, divulge, reveal, report or use, for any purpose, any Confidential Information which the Contractor has obtained, except as authorized by the Client or as required by law. The obligations of confidentiality will apply during the term of this Agreement and will survive indefinitely upon termination of this Agreement.
14. All written and oral information and material disclosed or provided by the Client to the Contractor under this Agreement is Confidential Information regardless of whether it was provided before or after the date of this Agreement or how it was provided to the Contractor.

Ownership of Intellectual Property

15. All intellectual property and related material (the "Intellectual Property") that is developed or produced under this Agreement, will be the sole property of the Client. The use of the Intellectual Property by the Client will not be restricted in any manner.
16. The Contractor may not use the Intellectual Property for any purpose other than that contracted for in this Agreement except with the written consent of the Client. The Contractor will be responsible for any and all damages resulting from the unauthorized use of the Intellectual Property.

Return of Property

17. Upon the expiry or termination of this Agreement, the Contractor will return to the Client any property, documentation, records, or Confidential Information which is the property of the Client.

Capacity/Independent Contractor

18. In providing the Services under this Agreement it is expressly agreed that the Contractor is acting as an independent contractor and not as an employee. The Contractor and the Client acknowledge that this Agreement does not create a partnership or joint venture between them, and is exclusively a contract for service.

Notice

19. All notices, requests, demands or other communications required or permitted by the terms of this Agreement will be given in writing and delivered to the Parties of this Agreement as follows:

a. Ducor Union School District/ Isidro Rodriquez Jr. Superintendent
23761 Ave 56
Ducor , California, 93218

b. Juan Reyes
20345 Thermal Rd
Sanger , California, 93657

or to such other address as any Party may from time to time notify the other.

Indemnification

20. Except to the extent paid in settlement from any applicable insurance policies, and to the extent permitted by applicable law, each Party agrees to indemnify and hold harmless the other Party, and its respective directors, stockholders, affiliates, officers, agents, employees, and permitted successors and assigns against any and all claims, losses, damages, liabilities, penalties, punitive damages, expenses, reasonable legal fees and costs of any kind or amount whatsoever, which result from or arise out of any act or omission of the indemnifying party, its respective directors, stockholders, affiliates, officers, agents, employees, and permitted successors and assigns that occurs in connection with this Agreement. This indemnification will survive the termination of this Agreement.

Dispute Resolution

21. In the event a dispute arises out of or in connection with this Agreement, the Parties will attempt to resolve the dispute through friendly consultation.

22. If the dispute is not resolved within a reasonable period then any or all outstanding issues may be submitted to mediation in accordance with any statutory rules of mediation. If mediation is unavailable or is not successful in resolving the entire dispute, any outstanding issues will be submitted to final and binding arbitration in accordance with the laws of the State of California. The arbitrator's award will be final, and judgment may be entered upon it by any court having jurisdiction within the State of California.

Modification of Agreement

23. Any amendment or modification of this Agreement or additional obligation assumed by either Party in connection with this Agreement will only be binding if evidenced in writing signed by each Party or an authorized representative of each Party.

Time of the Essence

24. Time is of the essence in this Agreement. No extension or variation of this Agreement will operate as a waiver of this provision.

Assignment

25. The Contractor will not voluntarily or by operation of law assign or otherwise transfer its obligations under this Agreement without the prior written consent of the Client.

Entire Agreement

26. It is agreed that there is no representation, warranty, collateral agreement or condition affecting this Agreement except as expressly provided in this Agreement.

Enurement

27. This Agreement will enure to the benefit of and be binding on the Parties and their respective heirs, executors, administrators and permitted successors and assigns.

Titles/Headings

28. Headings are inserted for the convenience of the Parties only and are not to be considered when interpreting this Agreement.

Gender

29. Words in the singular mean and include the plural and vice versa. Words in the masculine mean and include the feminine and vice versa.

Governing Law

30. It is the intention of the Parties to this Agreement that this Agreement and the performance under this Agreement, and all suits and special proceedings under this Agreement, be construed in accordance with and governed, to the exclusion of the law of any other forum, by the laws of the State of California, without regard to the jurisdiction in which any action or special proceeding may be instituted.

Severability

31. In the event that any of the provisions of this Agreement are held to be invalid or unenforceable in whole or in part, all other provisions will nevertheless continue to be valid and enforceable with the invalid or unenforceable parts severed from the remainder of this Agreement.

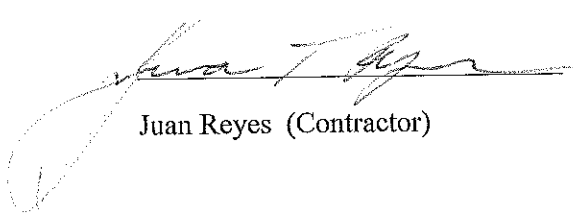
Waiver

32. The waiver by either Party of a breach, default, delay or omission of any of the provisions of this Agreement by the other Party will not be construed as a waiver of any subsequent breach of the same or other provisions.

IN WITNESS WHEREOF the Parties have duly affixed their signatures under hand and seal on this
14 day of ~~August~~^{September}, 2016.

Ducor Union School District/ Isidro Rodriquez Jr.
Superintendent (Client)

Ref:  (SEAL)


Juan Reyes (Contractor)



Scope of Work

Demsey, Filliger & Associates (DF&A) will provide Ducor Union Elementary School District with an actuarial report as of July 1, 2015, setting forth all District liabilities of the postretirement health benefit program, including a 50-year projection of District expenditures under the plan. Our report will contain the following information:

- Disclosure of the postretirement benefit obligations and Annual Required Contributions (ARC) in accordance with the GASB Other Postemployment Benefits (OPEB) accounting standard (GASB 45), for the fiscal years ending June 30, 2016 and 2017;
- Disclosures for the trust funds as may be required by GASB 43;
- Projected annual pay-as-you-go District expenditures for the next 50 years;
- Recommended level annual funding amounts, to pre-fund the obligations as a flat dollar amount, a constant percent increase each year, or a level percent of unfunded liability;
- Reconciliation of Accrued Liability with prior actuarial report;
- Roll-forward of Net OPEB Obligation to June 30, 2015;
- Summary of plan provisions, actuarial assumptions, and certification.

In addition to the report, we provide ongoing assistance in the preparation or review of GASB 45 (OPEB) footnote disclosures at the time the District prepares its financial statements.

Fees

Our flat fee for the services listed above (including telephone support to explain and discuss the report) will be \$3,000, and is all-inclusive based on the scope of the project outlined above. No other expenses would be charged to the project, except as noted in the next section.

Optional services that would require additional charges

(1) The \$3,000 does not include the cost (including any direct expenses) of an on-site presentation to the District's Board, if requested. A quote for the on-site presentation may be requested later at the District's option.

Total Compensation Systems, Inc.

**Ducor Union Elementary School District
Actuarial Study of
Retiree Health Liabilities
As of July 1, 2013**

*Prepared by:
Total Compensation Systems, Inc.*

Date: January 10, 2014

Low, Biennial Review, in a TRUST

3000 Fee

Total Compensation Systems, Inc.

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Total Compensation Systems, Inc.

Ducor Union Elementary School District Actuarial Study of Retiree Health Liabilities

PART I: EXECUTIVE SUMMARY

A. Introduction

Ducor Union Elementary School District engaged Total Compensation Systems, Inc. (TCS) to analyze liabilities associated with its current retiree health program as of July 1, 2013 (the valuation date). The numbers in this report are based on the assumption that they will first be used to determine accounting entries for the fiscal year ending June 30, 2014. If the report will first be used for a different fiscal year, the numbers will need to be adjusted accordingly.

This report does not reflect any cash benefits paid unless the retiree is required to provide proof that the cash benefits are used to reimburse the retiree's cost of health benefits. Costs and liabilities attributable to cash benefits paid to retirees are reportable under Governmental Accounting Standards Board (GASB) Standards 25/27.

This actuarial study is intended to serve the following purposes:

- To provide information to enable Ducor Union SD to manage the costs and liabilities associated with its retiree health benefits.
- To provide information to enable Ducor Union SD to communicate the financial implications of retiree health benefits to internal financial staff, the Board, employee groups and other affected parties.
- To provide information needed to comply with Governmental Accounting Standards Board Accounting Standards 43 and 45 related to "other postemployment benefits" (OPEB's).

Because this report was prepared in compliance with GASB 43 and 45, as appropriate, Ducor Union SD should not use this report for any other purpose without discussion with TCS. This means that any discussions with employee groups, governing Boards, etc. should be restricted to the implications of GASB 43 and 45 compliance.

This actuarial report includes several estimates for Ducor Union SD's retiree health program. In addition to the tables included in this report, we also performed cash flow adequacy tests as required under Actuarial Standard of Practice 6 (ASOP 6). Our cash flow adequacy testing covers a twenty-year period. We would be happy to make this cash flow adequacy test available to Ducor Union SD in spreadsheet format upon request.

We calculated the following estimates separately for active employees and retirees. We estimated the following:

- the total liability created. (The actuarial present value of total projected benefits or APVTPB)
- the ten year "pay-as-you-go" cost to provide these benefits.
- the "actuarial accrued liability (AAL)." (The AAL is the portion of the APVTPB attributable to employees' service prior to the valuation date.)

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- the amount necessary to amortize the UAAL over a period of 10 years.
- the annual contribution required to fund retiree benefits over the working lifetime of eligible employees (the "normal cost").
- The Annual Required Contribution (ARC) which is the basis of calculating the annual OPEB cost and net OPEB obligation under GASB 43 and 45.

We summarized the data used to perform this study in Appendix A. No effort was made to verify this information beyond brief tests for reasonableness and consistency.

All cost and liability figures contained in this study are estimates of future results. Future results can vary dramatically and the accuracy of estimates contained in this report depends on the actuarial assumptions used. Normal costs and liabilities could easily vary by 10 - 20% or more from estimates contained in this report.

B. General Findings

We estimate the "pay-as-you-go" cost of providing retiree health benefits in the year beginning July 1, 2013 to be \$997 (see Section IV.A.). The "pay-as-you-go" cost is the cost of benefits for current retirees.

For current employees, the value of benefits "accrued" in the year beginning July 1, 2013 (the normal cost) is \$8,575. This normal cost would increase each year based on covered payroll. Had Ducor Union SD begun accruing retiree health benefits when each current employee and retiree was hired, a substantial liability would have accumulated. We estimate the amount that would have accumulated to be \$62,462. This amount is called the "actuarial accrued liability" (AAL). The remaining unamortized balance of the initial unfunded AAL (UAAL) is \$61,203. This leaves a "residual" AAL of \$1,259.

Ducor Union SD has established a GASB 43 trust for future OPEB benefits. The actuarial value of plan assets at June 30, 2013 was \$12,350. This leaves a residual unfunded actuarial accrued liability (UAAL) of *negative* \$11,091. We calculated the annual cost to amortize the residual unfunded actuarial accrued liability using a 6.75% discount rate. We used an open 10 year amortization period. The current year cost to amortize the residual unfunded actuarial accrued liability is *negative* \$1,360.

Combining the normal cost with both the initial and residual UAAL amortization costs produces an annual required contribution (ARC) of \$14,927. The ARC is used as the basis for determining expenses and liabilities under GASB 43/45. The ARC is used in lieu of (rather than in addition to) the "pay-as-you-go" cost.

We based all of the above estimates on employees as of August, 2013. Over time, liabilities and cash flow will vary based on the number and demographic characteristics of employees and retirees.

C. Description of Retiree Benefits

Following is a description of the current retiree benefit plan:

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	<u>Certificated</u>
Benefit types provided	Medical, dental and vision
Duration of Benefits	To age 65
Required Service	20 years
Minimum Age	55
Dependent Coverage	Yes
District Contribution %	100%
District Cap	Active cap

D. Recommendations

It is outside the scope of this report to make specific recommendations of actions Ducor Union SD should take to manage the substantial liability created by the current retiree health program. Total Compensation Systems, Inc. can assist in identifying and evaluating options once this report has been studied. The following recommendations are intended only to allow the District to get more information from this and future studies. Because we have not conducted a comprehensive administrative audit of Ducor Union SD's practices, it is possible that Ducor Union SD is already complying with some or all of our recommendations.

- We recommend that Ducor Union SD inventory all benefits and services provided to retirees – whether contractually or not and whether retiree-paid or not. For each, Ducor Union SD should determine whether the benefit is material and subject to GASB 43 and/or 45.
- We recommend that Ducor Union SD conduct a study whenever events or contemplated actions significantly affect present or future liabilities, but no less frequently than every two years, as required under GASB 43/45.
- We recommend that the District communicate the magnitude of these costs to employees and include employees in discussions of options to control the costs.
- Under GASB 45, it is important to isolate the cost of retiree health benefits. Ducor Union SD should have all premiums, claims and expenses for retirees separated from active employee premiums, claims, expenses, etc. To the extent any retiree benefits are made available to retirees over the age of 65 – *even on a retiree-pay-all basis* – all premiums, claims and expenses for post-65 retiree coverage should be segregated from those for pre-65 coverage. Furthermore, Ducor Union SD should arrange for the rates or prices of all retiree benefits to be set on what is expected to be a self-sustaining basis.
- Ducor Union SD should establish a way of designating employees as eligible or ineligible for future OPEB benefits. Ineligible employees can include those in ineligible job classes; those hired after a designated date restricting eligibility; those who, due to their age at hire cannot qualify for District-paid OPEB benefits; employees who exceed the termination age for OPEB benefits, etc.
- Several assumptions were made in estimating costs and liabilities under Ducor Union SD's retiree health program. Further studies may be desired to validate any assumptions where there is any doubt that the assumption is appropriate. (See Appendices B and C for a list of assumptions and concerns.) For example, Ducor Union SD should maintain a retiree

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database that includes – in addition to date of birth, gender and employee classification – retirement date and (if applicable) dependent date of birth, relationship and gender. It will also be helpful for Ducor Union SD to maintain employment termination information – namely, the number of OPEB-eligible employees in each employee class that terminate employment each year for reasons other than death, disability or retirement.

Respectfully submitted,



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Total Compensation Systems, Inc.

PART II: BACKGROUND

A. Summary

Accounting principles provide that the cost of retiree benefits should be “accrued” over employees' working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in 2004 Accounting Standards 43 and 45 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees (including early retirees).

B. Actuarial Accrual

To actuarially accrue retiree health benefits requires determining the amount to expense each year so that the liability accumulated at retirement is, on average, sufficient (with interest) to cover all retiree health expenditures without the need for additional expenses. There are many different ways to determine the annual accrual amount. The calculation method used is called an “actuarial cost method.”

Under most actuarial cost methods, there are two components of actuarial cost - a “normal cost” and amortization of something called the “unfunded actuarial accrued liability.” Both accounting standards and actuarial standards usually address these two components separately (though alternative terminology is sometimes used).

The normal cost can be thought of as the value of the benefit earned each year if benefits are accrued during the working lifetime of employees. This report will not discuss differences between actuarial cost methods or their application. Instead, following is a description of a commonly used, generally accepted actuarial cost method that will be permitted under GASB 43 and 45. This actuarial cost method is called the “entry age normal” method.

Under the entry age normal cost method, the actuary determines the annual amount needing to be expensed from hire until retirement to fully accrue the cost of retiree health benefits. This amount is the normal cost. Under GASB 43 and 45, normal cost can be expressed either as a level dollar amount or a level percentage of payroll.

The normal cost is determined using several key assumptions:

- The current *cost of retiree health benefits* (often varying by age, Medicare status and/or dependent coverage). The higher the current cost of retiree benefits, the higher the normal cost.
- The “*trend*” *rate* at which retiree health benefits are expected to increase over time. A higher trend rate increases the normal cost. A “cap” on District contributions can reduce trend to zero once the cap is reached thereby dramatically reducing normal costs.
- *Mortality rates* varying by age and sex. (Unisex mortality rates are not often used as individual OPEB benefits do not depend on the mortality table used.) If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce normal costs, the mortality assumption is not likely to vary from employer to employer.
- *Employment termination rates* have the same effect as mortality inasmuch as higher termination rates reduce normal costs. Employment termination can vary considerably between public agencies.
- The *service requirement* reflects years of service required to earn full or partial retiree benefits.

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While a longer service requirement reduces costs, cost reductions are not usually substantial unless the service period exceeds 20 years of service.

- **Retirement rates** determine what proportion of employees retire at each age (assuming employees reach the requisite length of service). Retirement rates often vary by employee classification and implicitly reflect the minimum retirement age required for eligibility. Retirement rates also depend on the amount of pension benefits available. Higher retirement rates increase normal costs but, except for differences in minimum retirement age, retirement rates tend to be consistent between public agencies for each employee type.
- **Participation rates** indicate what proportion of retirees are expected to elect retiree health benefits if a significant retiree contribution is required. Higher participation rates increase costs.
- The **discount rate** estimates investment earnings for assets earmarked to cover retiree health benefit liabilities. The discount rate depends on the nature of underlying assets. For example, employer funds earning money market rates in the county treasury are likely to earn far less than an irrevocable trust containing a diversified asset portfolio including stocks, bonds, etc. A higher discount rate can dramatically lower normal costs. GASB 43 and 45 require the interest assumption to reflect likely *long term* investment return.

The assumptions listed above are not exhaustive, but are the most common assumptions used in actuarial cost calculations. The actuary selects the assumptions which - taken together - will yield reasonable results. It's not necessary (or even possible) to predict individual assumptions with complete accuracy.

If all actuarial assumptions are exactly met and an employer expensed the normal cost every year for all past and current employees and retirees, a sizeable liability would have accumulated (after adding interest and subtracting retiree benefit costs). The liability that would have accumulated is called the actuarial accrued liability or AAL. The excess of AAL over the **actuarial value of plan assets** is called the **unfunded** actuarial accrued liability (or UAAL). Under GASB 43 and 45, in order for assets to count toward offsetting the AAL, the assets have to be held in an irrevocable trust that is safe from creditors and can only be used to provide OPEB benefits to eligible participants.

The actuarial accrued liability (AAL) can arise in several ways. At inception of GASB 43 and 45, there is usually a substantial UAAL. Some portion of this amount can be established as the "transition obligation" subject to certain constraints. UAAL can also increase as the result of operation of a retiree health plan - e.g., as a result of plan changes or changes in actuarial assumptions. Finally, AAL can arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and actual plan experience.

Under GASB 43 and 45, employers have several options on how the UAAL can be amortized as follows:

- The employer can select an amortization period of 1 to 30 years. (For certain situations that result in a reduction of the AAL, the amortization period must be at least 10 years.)
- The employer may apply the same amortization period to the total combined UAAL or can apply different periods to different components of the UAAL.
- The employer may elect a "closed" or "open" amortization period.
- The employer may choose to amortize on a level dollar or level percentage of payroll method.

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PART III: LIABILITIES AND COSTS FOR RETIREE BENEFITS

A. Introduction.

We calculated the actuarial present value of projected benefits (APVPB) separately for each employee. We determined eligibility for retiree benefits based on information supplied by Ducor Union SD. We then selected assumptions for the factors discussed in the above Section that, based on plan experience and our training and experience, represent our best prediction of future plan experience. For each employee, we applied the appropriate factors based on the employee's age, sex and length of service.

We summarized actuarial assumptions used for this study in Appendix C.

B. Medicare

The extent of Medicare coverage can affect projections of retiree health costs. Because District-paid benefits end at or before age 65, Medicare integration methods have a minimal impact on retiree health costs and liabilities.

C. Liability for Retiree Benefits.

For each employee, we projected future premium costs using an assumed trend rate (see Appendix C). To the extent Ducor Union SD uses contribution caps, the influence of the trend factor is further reduced.

We multiplied each year's projected cost by the probability that premium will be paid; i.e. based on the probability that the employee is living, has not terminated employment and has retired. The probability that premium will be paid is zero if the employee is not eligible. The employee is not eligible if s/he has not met minimum service, minimum age or, if applicable, maximum age requirements.

The product of each year's premium cost and the probability that premium will be paid equals the expected cost for that year. We discounted the expected cost for each year to the valuation date July 1, 2013 at 6.75% interest.

Finally, we multiplied the above discounted expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan.

For any current retirees, the approach used was similar. The major difference is that the probability of payment for current retirees depends only on mortality and age restrictions (i.e. for retired employees the probability of being retired and of not being terminated are always both 1.0000).

We added the APVPB for all employees to get the actuarial present value of total projected benefits (APVTPB). The APVTPB is the estimated present value of all future retiree health benefits for all **current** employees and retirees. The APVTPB is the amount on July 1, 2013 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last current employee or retiree dies or reaches the maximum eligibility age.

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Actuarial Present Value of Total Projected Benefits at July 1, 2013

	<i>Certificated</i>
Active: Pre-65	\$148,478
Post-65	\$0
Subtotal	\$148,478
Retiree: Pre-65	\$0
Post-65	\$0
Subtotal	\$0
Grand Total	\$148,478
Subtotal Pre-65	\$148,478
Subtotal Post-65	\$0

The APVTPB should be accrued over the working lifetime of employees. At any time much of it has not been "earned" by employees. The APVTPB is used to develop expense and liability figures. To do so, the APVTPB is divided into two parts: the portions attributable to service rendered prior to the valuation date (the past service liability or actuarial accrued liability under GASB 43 and 45) and to service after the valuation date but prior to retirement (the future service liability).

The past service and future service liabilities are each funded in a different way. We will start with the future service liability which is funded by the normal cost.

D. Cost to Prefund Retiree Benefits

1. Normal Cost

The average hire age for eligible employees is 32. To accrue the liability by retirement, the District would accrue the retiree liability over a period of about 28 years (assuming an average retirement age of 60). We applied an "entry age normal" actuarial cost method to determine funding rates for active employees. The table below summarizes the calculated normal cost.

Normal Cost Year Beginning July 1, 2013

	<i>Certificated</i>
# of Employees	7
Per Capita Normal Cost	
Pre-65 Benefit	\$1,225
Post-65 Benefit	\$0
First Year Normal Cost	
Pre-65 Benefit	\$8,575
Post-65 Benefit	\$0
Total	\$8,575

Accruing retiree health benefit costs using normal costs levels out the cost of retiree health benefits over time and more fairly reflects the value of benefits "earned" each year by employees. This normal cost would increase each year based on covered payroll.

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2. Amortization of Unfunded Actuarial Accrued Liability (UAAL)

If actuarial assumptions are borne out by experience, the District will fully accrue retiree benefits by expensing an amount each year that equals the normal cost. If no accruals had taken place in the past, there would be a shortfall of many years' accruals, accumulated interest and forfeitures for terminated or deceased employees. This shortfall is called the actuarial accrued liability (AAL). We calculated the AAL as the APVTPB minus the present value of future normal costs.

The initial UAAL was amortized using a closed amortization period of 14 years. The District can amortize the remaining or residual UAAL over many years. The table below shows the annual amount necessary to amortize the UAAL over a period of 10 years at 6.75% interest. (Thirty years is the longest amortization period allowable under GASB 43 and 45.) GASB 43 and 45 will allow amortizing the UAAL using either payments that stay the same as a dollar amount, or payments that are a flat percentage of covered payroll over time. The figures below reflect the level percentage of payroll method.

Actuarial Accrued Liability as of July 1, 2013

	<i><u>Certificated</u></i>
Active: Pre-65	\$62,462
Post-65	\$0
Subtotal	<u>\$62,462</u>
Retiree: Pre-65	\$0
Post-65	\$0
Subtotal	<u>\$0</u>
Subtot Pre-65	\$62,462
Subtot Post-65	<u>\$0</u>
Grand Total	\$62,462
Unamortized Initial UAAL	\$61,203
Plan assets at 6/30/13	<u>\$12,350</u>
Residual UAAL	(\$11,091)
Residual UAAL Amortization at 6.75% over 10 Years	<u>(\$1,360)</u>

3. Annual Required Contributions (ARC)

If the District determines retiree health plan expenses in accordance with GASB 43 and 45, costs will include both normal cost and one or more components of UAAL amortization costs. The sum of normal cost and UAAL amortization costs is called the Annual Required Contribution (ARC) and is shown below.

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Annual Required Contribution (ARC) Year Beginning July 1, 2013

	<i>Total</i>
Normal Cost	\$8,575
Initial UAAL Amortization	\$7,712
Residual UAAL Amortization	(\$1,360)
ARC	\$14,927

The normal cost remains as long as there are active employees who may some day qualify for District-paid retiree health benefits. This normal cost would increase each year based on covered payroll.

4. Other Components of Annual OPEB Cost (AOC)

Expense and liability amounts may include more components of cost than the normal cost plus amortization of the UAAL. This will apply to employers that don't fully fund the Annual Required Cost (ARC) through an irrevocable trust.

- The annual OPEB cost (AOC) will include assumed interest on the net OPEB obligation (NOO). The annual OPEB cost will also include an amortization adjustment for the net OPEB obligation. (It should be noted that there is no NOO if the ARC is fully funded through a qualifying "plan".)
- The net OPEB obligation will equal the accumulated differences between the (AOC) and qualifying "plan" contributions.

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PART IV: "PAY AS YOU GO" FUNDING OF RETIREE BENEFITS

We used the actuarial assumptions shown in Appendix C to project ten year cash flow under the retiree health program. Because these cash flow estimates reflect average assumptions applied to a relatively small number of employees, estimates for individual years are certain to be *in*accurate. However, these estimates show the size of cash outflow.

The following table shows a projection of annual amounts needed to pay the District share of retiree health premiums.

<i>Year Beginning July 1</i>	<i>Certificated</i>
2013	\$997
2014	\$1,994
2015	\$4,952
2016	\$7,711
2017	\$9,491
2018	\$16,716
2019	\$19,096
2020	\$8,564
2021	\$9,591
2022	\$0

PART V: RECOMMENDATIONS FOR FUTURE VALUATIONS

To effectively manage benefit costs, an employer must periodically examine the existing liability for retiree benefits as well as future annual expected premium costs. GASB 43/45 require biennial valuations. In addition, a valuation should be conducted whenever plan changes, changes in actuarial assumptions or other employer actions are likely to cause a material change in accrual costs and/or liabilities.

Following are examples of actions that could trigger a new valuation.

- An employer should perform a valuation whenever the employer considers or puts in place an early retirement incentive program.
- An employer should perform a valuation whenever the employer adopts a retiree benefit plan for some or all employees.
- An employer should perform a valuation whenever the employer considers or implements changes to retiree benefit provisions or eligibility requirements.
- An employer should perform a valuation whenever the employer introduces or changes retiree contributions.

We recommend Ducor Union SD take the following actions to ease future valuations.

- We have used our training, experience and information available to us to establish the actuarial assumptions used in this valuation. We have no information to indicate that any of the assumptions do not reasonably reflect future plan experience. However, the District should review the actuarial assumptions in Appendix C carefully. If the District has any reason to believe that any of these assumptions do not reasonably represent the expected future experience of the retiree health plan, the District should engage in discussions or perform analyses to determine the best estimate of the assumption in question.

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PART VI: APPENDICES

APPENDIX A: MATERIALS USED FOR THIS STUDY

We relied on the following materials to complete this study.

- We used paper reports and digital files containing employee demographic data from the District personnel records.
- We used relevant sections of collective bargaining agreements provided by the District.

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APPENDIX B: EFFECT OF ASSUMPTIONS USED IN CALCULATIONS

While we believe the estimates in this study are reasonable overall, it was necessary for us to use assumptions which inevitably introduce errors. We believe that the errors caused by our assumptions will not materially affect study results. If the District wants more refined estimates for decision-making, we recommend additional investigation. Following is a brief summary of the impact of some of the more critical assumptions.

1. Where actuarial assumptions differ from expected experience, our estimates could be overstated or understated. One of the most critical assumptions is the medical trend rate. The District may want to commission further study to assess the sensitivity of liability estimates to our medical trend assumptions. For example, it may be helpful to know how liabilities would be affected by using a trend factor 1% higher than what was used in this study. There is an additional fee required to calculate the impact of alternative trend assumptions.
2. We used an "entry age normal" actuarial cost method to estimate the actuarial accrued liability and normal cost. GASB allows this as one of several permissible methods under GASB45. Using a different cost method could result in a somewhat different recognition pattern of costs and liabilities.

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APPENDIX C: ACTUARIAL ASSUMPTIONS AND METHODS

Following is a summary of actuarial assumptions and methods used in this study. The District should carefully review these assumptions and methods to make sure they reflect the District's assessment of its underlying experience. It is important for Ducor Union SD to understand that the appropriateness of all selected actuarial assumptions and methods are Ducor Union SD's responsibility. Unless otherwise disclosed in this report, TCS believes that all methods and assumptions are within a reasonable range based on the provisions of GASB 43 and 45, applicable actuarial standards of practice, Ducor Union SD's actual historical experience, and TCS's judgment based on experience and training.

ACTUARIAL METHODS AND ASSUMPTIONS:

ACTUARIAL COST METHOD: Entry age normal. The allocation of OPEB cost is based on years of service. We used the level percentage of payroll method to allocate OPEB cost over years of service.

Entry age is based on the age at hire for eligible employees. The attribution period is determined as the difference between the expected retirement age and the age at hire. The present value of future benefits and present value of future normal costs are determined on an employee by employee basis and then aggregated.

To the extent that different benefit formulas apply to different employees of the same class, the normal cost is based on the benefit plan applicable to the most recently hired employees (including future hires if a new benefit formula has been agreed to and communicated to employees).

AMORTIZATION METHODS: We used a level percent, closed 14 year amortization period for the initial UAAL. We used a level percent, open 10 year amortization period for any residual UAAL.

SUBSTANTIVE PLAN: As required under GASB 43 and 45, we based the valuation on the substantive plan. The formulation of the substantive plan was based on a review of written plan documents as well as historical information provided by Ducor Union SD regarding practices with respect to employer and employee contributions and other relevant factors.

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ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 27 (ASOP 27). Among other things, ASOP 27 provides that economic assumptions should reflect a consistent underlying rate of general inflation. For that reason, we show our assumed long-term inflation rate below.

INFLATION: We assumed 2.75% per year.

INVESTMENT RETURN / DISCOUNT RATE: We assumed 6.75% per year. This is based on assumed long-term return on plan assets assuming 100% funding through SISCA. We used the "Building Block Method" as described in ASOP 27 Paragraph 3.6.2.

TREND: We assumed 4% per year. Our long-term trend assumption is based on the conclusion that, while medical trend will continue to be cyclical, the average increase over time cannot continue to outstrip general inflation by a wide margin. Trend increases in excess of general inflation result in dramatic increases in unemployment, the number of uninsured and the number of underinsured. These effects are nearing a tipping point which will inevitably result in fundamental changes in health care finance and/or delivery which will bring increases in health care costs more closely in line with general inflation. We do not believe it is reasonable to project historical trend vs. inflation differences several decades into the future.

PAYROLL INCREASE: We assumed 2.75% per year. This assumption applies only to the extent that either or both of the normal cost and/or UAAL amortization use the level percentage of payroll method. For purposes of applying the level percentage of payroll method, payroll increase must not assume any increases in staff or merit increases.

ACTUARIAL VALUE OF PLAN ASSETS (AVA): We used asset values provided by Ducor Union SD. We used a 5 year smoothing formula with a 20% corridor around market value.

The following are the calculations for the adjusted value of plan assets:

<i>SISCA - SISCA</i>	<i>Amount</i>
(1) Market value at 6/30/13	\$13,293
(2) Accumulated contributions (disbursements) at 7%	\$12,114
(3) Value in (2) + 1/5 of (1) minus (2)	\$12,350
(4) Value in (3) adjusted to minimum or maximum*	\$12,350
(5) AVA at 6/30/13 adjusted to valuation date at 7%	\$12,350

* Minimum is 80% of market value; maximum is 120% of market value

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NON-ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 35 (ASOP 35).

MORTALITY

<i>Employee Type</i>	<i>Mortality Tables</i>
Certificated	2009 CalSTRS Mortality

RETIREMENT RATES

<i>Employee Type</i>	<i>Retirement Rate Tables</i>
Certificated	2009 CalSTRS Retirement Rates

VESTING RATES

<i>Employee Type</i>	<i>Vesting Rate Tables</i>
Certificated	100% at 20 Years of Service

COSTS FOR RETIREE COVERAGE

Retiree liabilities are based on actual retiree costs. Liabilities for active participants are based on the first year costs shown below. Subsequent years' costs are based on first year costs adjusted for trend and limited by any District contribution caps.

<i>Employee Type</i>	<i>Future Retirees Pre-65</i>	<i>Future Retirees Post-65</i>
Certificated	\$10,505	

PARTICIPATION RATES

<i>Employee Type</i>	<i><65 Non-Medicare Participation %</i>	<i>65+ Medicare Participation %</i>
Certificated	100%	

TURNOVER

<i>Employee Type</i>	<i>Turnover Rate Tables</i>
Certificated	2009 CalSTRS Termination Rates

SPOUSE PREVALENCE

To the extent not provided and when needed to calculate benefit liabilities, 80% of retirees assumed to be married at retirement. After retirement, the percentage married is adjusted to reflect mortality.

SPOUSE AGES

To the extent spouse dates of birth are not provided and when needed to calculate benefit liabilities, female spouse assumed to be three years younger than male.

AGING FACTORS

<i>Attained Age</i>	<i>Medical Annual Increases</i>
50-64	3.5%
65-69	3.0%
70-74	2.5%
75-79	1.5%
80-84	0.5%
85+	0.0%

Total Compensation Systems, Inc.

APPENDIX D: DISTRIBUTION OF ELIGIBLE PARTICIPANTS BY AGE

ELIGIBLE ACTIVE EMPLOYEES

<i>Age</i>	<i>Certificated</i>
Under 25	0
25-29	1
30-34	3
35-39	0
40-44	1
45-49	0
50-54	0
55-59	2
60-64	0
65 and older	0
Total	7

ELIGIBLE RETIREES

<i>Age</i>	<i>Certificated</i>
Under 50	0
50-54	0
55-59	0
60-64	0
65-69	0
70-74	0
75-79	0
80-84	0
85-89	0
90 and older	0
Total	0

Total Compensation Systems, Inc.

APPENDIX E: CALCULATION OF GASB 43/45 ACCOUNTING ENTRIES

This report is to be used to calculate accounting entries rather than to provide the dollar amount of accounting entries. How the report is to be used to calculate accounting entries depends on several factors. Among them are:

- 1) The amount of prior accounting entries;
- 2) Whether individual components of the ARC are calculated as a level dollar amount or as a level percentage of payroll;
- 3) Whether the employer using a level percentage of payroll method elects to use for this purpose projected payroll, budgeted payroll or actual payroll;
- 4) Whether the employer chooses to adjust the numbers in the report to reflect the difference between the valuation date and the first fiscal year for which the numbers will be used.

To the extent the level percentage of payroll method is used, the employer should adjust the numbers in this report as appropriate to reflect the change in OPEB covered payroll. It should be noted that OPEB covered payroll should only reflect types of pay generating pension credits for plan participants. Please note that plan participants do not necessarily include all active employees eligible for health benefits for several reasons. Following are examples.

- 1) The number of hours worked or other eligibility criteria may differ for OPEB compared to active health benefits;
- 2) There may be active employees over the maximum age OPEB are paid through. For example, if an OPEB plan pays benefits only to Medicare age, any active employees currently over Medicare age are not plan participants;
- 3) Employees hired at an age where they will exceed the maximum age for benefits when the service requirement is met are also not plan participants.

Finally, GASB 43 and 45 require reporting covered payroll in RSI schedules regardless of whether any ARC component is based on the level percentage of payroll method. This report does not provide, nor should the actuary be relied on to report covered payroll.

GASB 45 Paragraph 26 specifies that the items presented as RSI "should be calculated in accordance with the parameters." The RSI items refer to Paragraph 25.c which includes annual covered payroll. Footnote 3 provides that when the ARC is based on covered payroll, the payroll measure may be the projected payroll, budgeted payroll or actual payroll. Footnote 3 further provides that comparisons between the ARC and contributions should be based on the same measure of covered payroll.

At the time the valuation is being done, the actuary may not know which payroll method will be used for reporting purposes. The actuary may not even know for which period the valuation will be used to determine the ARC. Furthermore, the actuary doesn't know if the client will make adjustments to the ARC in order to use it for the first year of the biennial or triennial period. (GASB 45 is silent on this.) Even if the actuary were to know all of these things, it would be a rare situation that would result in me knowing the appropriate covered payroll

Total Compensation Systems, Inc.

number to report. For example, if the employer uses actual payroll, that number would not be known at the time the valuation is done.

As a result, we believe the proper approach is to report the ARC components as a dollar amount. It is the client's responsibility to turn this number into a percentage of payroll factor by using the dollar amount of the ARC (adjusted, if desired) as a numerator and then calculating the appropriate amount of the denominator based on the payroll determination method elected by the client for the appropriate fiscal year.

If we have been provided with payroll information, we are happy to use that information to help the employer develop an estimate of covered payroll for reporting purposes. However, the validity of the covered payroll remains the employer's responsibility even if TCS assists the employer in calculating it.

Total Compensation Systems, Inc.

APPENDIX F: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

Note: The following definitions are intended to help a *non-actuary* understand concepts related to retiree health valuations. Therefore, the definitions may not be actuarially accurate.

<u>Actuarial Accrued Liability:</u>	The amount of the actuarial present value of total projected benefits attributable to employees' past service based on the actuarial cost method used.
<u>Actuarial Cost Method:</u>	A mathematical model for allocating OPEB costs by year of service.
<u>Actuarial Present Value of Total Projected Benefits:</u>	The projected amount of all OPEB benefits to be paid to current and future retirees discounted back to the valuation date.
<u>Actuarial Value of Assets:</u>	Market-related value of assets which may include an unbiased formula for smoothing cyclical fluctuations in asset values.
<u>Annual OPEB Cost:</u>	This is the amount employers must recognize as an expense each year. The annual OPEB expense is equal to the Annual Required Contribution plus interest on the Net OPEB obligation minus an adjustment to reflect the amortization of the net OPEB obligation.
<u>Annual Required Contribution:</u>	The sum of the normal cost and an amount to amortize the unfunded actuarial accrued liability. This is the basis of the annual OPEB cost and net OPEB obligation.
<u>Closed Amortization Period:</u>	An amortization approach where the original ending date for the amortization period remains the same. This would be similar to a conventional, 30-year mortgage, for example.
<u>Discount Rate:</u>	Assumed investment return net of all investment expenses. Generally, a higher assumed interest rate leads to lower normal costs and actuarial accrued liability.
<u>Implicit Rate Subsidy:</u>	The estimated amount by which retiree rates are understated in situations where, for rating purposes, retirees are combined with active employees.
<u>Mortality Rate:</u>	Assumed proportion of people who die each year. Mortality rates always vary by age and often by sex. A mortality table should always be selected that is based on a similar "population" to the one being studied.
<u>Net OPEB Obligation:</u>	The accumulated difference between the annual OPEB cost and amounts contributed to an irrevocable trust exclusively providing retiree OPEB benefits and protected from creditors.
<u>Normal Cost:</u>	The dollar value of the "earned" portion of retiree health benefits if retiree health benefits are to be fully accrued at retirement.

Total Compensation Systems, Inc.

<u>OPEB Benefits:</u>	Other PostEmployment Benefits. Generally medical, dental, prescription drug, life, long-term care or other postemployment benefits that are not pension benefits.
<u>Open Amortization Period:</u>	Under an open amortization period, the remaining unamortized balance is subject to a new amortization schedule each valuation. This would be similar, for example, to a homeowner refinancing a mortgage with a new 30-year conventional mortgage every two or three years.
<u>Participation Rate:</u>	The proportion of retirees who elect to receive retiree benefits. A lower participation rate results in lower normal cost and actuarial accrued liability. The participation rate often is related to retiree contributions.
<u>Retirement Rate:</u>	The proportion of active employees who retire each year. Retirement rates are usually based on age and/or length of service. (Retirement rates can be used in conjunction with vesting rates to reflect both age and length of service). The more likely employees are to retire early, the higher normal costs and actuarial accrued liability will be.
<u>Transition Obligation:</u>	The amount of the unfunded actuarial accrued liability at the time actuarial accrual begins in accordance with an applicable accounting standard.
<u>Trend Rate:</u>	The rate at which the cost of retiree benefits is expected to increase over time. The trend rate usually varies by type of benefit (e.g. medical, dental, vision, etc.) and may vary over time. A higher trend rate results in higher normal costs and actuarial accrued liability.
<u>Turnover Rate:</u>	The rate at which employees cease employment due to reasons other than death, disability or retirement. Turnover rates usually vary based on length of service and may vary by other factors. Higher turnover rates reduce normal costs and actuarial accrued liability.
<u>Unfunded Actuarial Accrued Liability:</u>	This is the excess of the actuarial accrued liability over assets irrevocably committed to provide retiree health benefits.
<u>Valuation Date:</u>	The date as of which the OPEB obligation is determined. Under GASB 43 and 45, the valuation date does not have to coincide with the statement date.
<u>Vesting Rate:</u>	The proportion of retiree benefits earned, based on length of service and, sometimes, age. (Vesting rates are often set in conjunction with retirement rates.) More rapid vesting increases normal costs and actuarial accrued liability.



Ducor Union Elementary School District

Home of the Rams!

Application Submitted On: 8/22/2016 4:49:34 PM

EDJOIN ApplicationID: 19063792

EDJOIN ApplicantID: 2392425

Classified
Ducor Union Elementary

POSITION DESIRED Part-Time Custodian

PERSONAL INFORMATION

First Name Daniel Last Name Alcantar Middle Initial

SSN

Other Name

Mailing Address 382 S. A st

Apt. Number

City Porterville State CA Zip 93257 Country

Home Phone 5597889593 Work Phone 5597932400

Cell Phone

Fax Email dalcantar@portervilleschools.org

Homepage

- Continue working at PARD
- Extra PT work
- Bus driver?

RECORD OF EDUCATIONAL AND PROFESSIONAL PREPARATION

Name of High School Porterville High School

Highest Grade Completed 12th Grade ☒ Graduated ☐ GED

1. Name of College/University/School Porterville Collage

Major/Field of Study Soical Scince

Semester Units 114 Quarter Units 0

Degree Awarded A.A./A.S.

2. Name of College/University/School

Major/Field of Study

Semester Units 0 Quarter Units 0

Degree Awarded

3. Name of College/University/School

Major/Field of Study

Semester Units 0 Quarter Units 0

Degree Awarded

4. Name of College/University/School

Major/Field of Study

Semester Units 0 Quarter Units 0

Degree Awarded

2. Name Tony Navorro
 Organization/Company PUSD
 Phone 5593610753
 Title Asst Principal
 Email tnavarro@portervilleschools.org

3. Name Andrew Woodley
 Organization/Company PUSD
 Phone 5599724229
 Title Principal
 Email awoodley@portervilleschools.org

ATTACHMENTS

1. Attachment Letter of Rec 822201641754PM.pdf Type Letter(s) of
Recommendation
 Size 54.08 KB Date Created 8/22/2016 4:17:55 PM

Please describe in detail your experience with financial activities (payroll, accounts payable, cash flow, etc.)

NA

Please describe in detail your experience with human resource functions (employee benefits, personnel files, contracts, etc.)

NA

What is your experience in dealing with various groups of people?

I have worked as a custodian for over 20 years for Porterville Unified Schools. During my tenure, I have work with a diverse group of students, parents, teachers, administrators, office and support staff and other custodians. I am well versed with dealing with various groups of people.

Why do you feel you would be an asset to this District and what would you do to enhance your position on this team?

I feel that my experience and knowledge of cleaning methods, safety standards and workmanship makes me a valuable asset to this District. I would enhance my position by taking ownership of the position and not devalue the work site with pejorative talk about my coworker, supervisor or staff. Another way I would enhance my position is by doing what ever needs to be done in order to provide the necessary service to the district and the students.

You are given a high priority task with a deadline at the end of the day. A number of interruptions keep you from meeting this deadline. How would you handle this situation

I would complete the high priority task no matter how many interruptions. It is about placing priority on those interruptions. A safety or hazardous interruptions will have a higher priority over an interruption of moving an items from one location to another. It is about handling the deadline and managing time.

Describe in detail your experience using computer software. List specific software applications you have used and give examples of the types of activities you have performed with these applications.

I have used MS Word, Excel, Power Point and Adobe Photoshop. I have used the MS office software for school activities and the Photoshop to edit my personal activity for my photographs and films.

Are you willing to provide a current TB test and Livescan fingerprinting at your own expense?

ES.

LEGAL INFORMATION

will be sufficient grounds for failure to employ or for my discharge should I become employed with the school district/County Office.

Signature Daniel Alcantar

MONTE VISTA ELEMENTARY SCHOOL

701 W. WESTFIELD AVE.
PORTERVILLE, CA 93257

WEBPAGE:
[HTTP://MONTEVISTA.PORTERVILLESCHOOLS.ORG/](http://MONTEVISTA.PORTERVILLESCHOOLS.ORG/)

559.782.7350
559.793.0150 FAX



July 21, 2016

To Whom It May Concern:

I am honored to write this letter of recommendation for Daniel Alcantar. I worked with Mr. Alcantar for three years at Olive Street Elementary School. During that time, I was the school's vice-principal, and Mr. Alcantar was the day custodian. Mr. Alcantar demonstrated strong leadership skills, an understanding of what needs to be done on the janitorial end to keep a school running smoothly, and he has been a genuine support for staff and students.

Mr. Alcantar went above and beyond to keep the school clean and safe for staff and students. He led his team of janitors to complete tasks in a timely manner. He often went above and beyond his duty hours to make sure work was finished. Furthermore, Mr. Alcantar was excellent at anticipating the needs of the school and taking care of those needs before they became a problem.

Mr. Alcantar has an excellent rapport with students, staff, and the community. He would often take on the challenge of mentoring students. His interactions with the staff and the community were always positive. He was receptive to feedback and direction.

Mr. Alcantar will be an outstanding addition to any staff due to his personal standards for achievement. I have nothing but the highest regard for his contributions to Olive Street School. If you have any questions that I can answer, please do not hesitate to call me at 559.782.7350.

Sincerely,

Andrew Woodley
Principal
Monte Vista Elementary School

- 2.13 - KINDEr MOVED to 1st GRADE
- 2.14 - TULARE County SCHOOLS
Interdistrict Agreement
- 2.15 - Interdistrict AGREEMENT
- 2.16 - BIENNIAL REVIEW Tulare County
- 2.17 - substitute/SHORT TERM Employment
- 2.18 - STUDENT / PARENT Handbook

8-24

Bryan

OPP PASSAGE FORM A TEACHER PP

INTRODUCTORY STATEMENT: Read this story to find out what Joe wanted and if he got what he wanted.

Joe saw a goat.
The goat walked up to him.
Joe liked the goat.
He wanted the goat for a pet.
"Hello, Goat!" said Joe.
The goat put his head on Joe's hand.
"Good Goat," said Joe.

Joe ran to Dad.
"Dad! Dad!" he called.
"Look! Look!"
Joe's Dad saw the goat.
He did not like it.
"Can I keep the goat?" asked Joe.
"No! No! Not a goat!" said Dad.
"Why not?" asked Joe.
"Goats are not clean," said Dad.

Joe looked at the goat.
He looked at Dad.
Then he started to cry.

[Note: Do not count as a miscue mispronunciation of the name Joe. You may pronounce this word for the student if needed.]

COMPREHENSION QUESTIONS

1. main idea

1. What is this story about? (Joe finds a goat that he wants for a pet, or Dad won't let Joe have a goat for a pet.)
[If the child just says "Joe and a goat" or "a goat," say "What about Joe and the goat?" or "What about the goat?"]

2. sequence

2. What was the first thing that happened in the story? (Joe saw a goat.)

3. detail

3. How did Joe feel about the goat he found? (He liked it.)

4. sequence

4. What did the goat do after Joe saw him? (Accept either "walked up to Joe" or "put his head on Joe's hand.")

5. detail

5. Who did Joe call to see the goat? (Dad)

6. detail

6. What did Joe's Dad think about the goat? (He didn't like it.)

7. cause and effect

7. Why did Joe's Dad tell Joe that he could not keep the goat? (because goats are not clean)

8. inference

8. How did Joe feel when his Dad told him he couldn't keep the goat? (sad, unhappy)

SCORING AID

WORD RECOGNITION

%-MISCUES

99-1

95-4

90-9

85-13

COMPREHENSION

%-ERRORS

100-0

87.5-1

75-2

62.5-3

50-4

37.5-5

25-6

12.5-7

0-8

95 WORDS (for Word Recognition)

95 WORDS (for Rate)

WPM

5700

2.13

INTRODUCTORY STATEMENT: Read this story to find out what Joe wanted and if he got what he wanted.

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95 WORDS (for Rate)

WPM

5700

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detail

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sequence

4. What did the goat do after Joe saw him? (Accept either "walked up to Joe" or "put his head on Joe's hand.")

detail

5. Who did Joe call to see the goat? (Dad)

detail

6. What did Joe's Dad think about the goat? (He didn't like it.)

cause and effect/
detail

7. Why did Joe's Dad tell Joe that he could not keep the goat? (because goats are not clean)

inference

8. How did Joe feel when his Dad told him he couldn't keep the goat? (sad; unhappy)

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He wanted the goat for a pet. ✓
"Hello, Goat!" said Joe. ✓
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"Can I keep the goat?" asked Joe.
"No! No! Not a goat!" said Dad.
"Why not?" asked Joe.
"Goats are not clean," said Dad.
Joe looked at the goat.
He looked at Dad.
Then he started to cry.

[Note: Do not count as a miscue mispronunciation of the name Joe. You may pronounce this word for the student if needed.]

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5. Who did Joe call to see the goat? (Dad)

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6. What did Joe's Dad think about the goat? (He didn't like it.)

7. cause and effect/
detail

7. Why did Joe's Dad tell Joe that he could not keep the goat? (because goats are not clean)

8. inference

8. How did Joe feel when his Dad told him he couldn't keep the goat? (sad; unhappy)

SCORING AID

WORD RECOGNITION

%-MISCUES

99-1

95-4

90-9

85-13

COMPREHENSION

%-ERRORS

100-0

87.5-1

75-2

62.5-3

50-4

37.5-5

25-6

12.5-7

0-8

85 WORDS (for Word Recognition)

95 WORDS (for Rate)

WPM

5700

LIS.3 Bryan

8-24

TEACHER

LIST 1

PREPRIMER ○	PRIMER □	LEVEL 1 ◇	LEVEL 2 ○	LEVEL 3 □
1. a ○	1. all ●	1. after	1. also	1. air
2. at ○	2. am <u>I'm</u>	2. again	2. always	2. cold
3. back ○	3. any <u>Is</u>	3. book	3. around	3. dear
4. big ○	4. came ●	4. boy	4. best	4. drink
5. can ●	5. day ●	5. come	5. box	5. every
6. do ●	6. find <u>fun</u>	6. hand	6. color	6. food
7. for ○	7. had ●	7. how	7. fall	7. hold
8. go ○	8. into ●	8. keep	8. five	8. learn
9. have ○	9. now ●	9. long	9. grow	9. move
10. help ●	10. out ●	10. many	10. head	10. number
11. I ●	11. put ●	11. never	11. light	11. often
12. in ●	12. ran <u>fly</u>	12. next	12. made	12. several
13. jump ●	13. say ●	13. once	13. part	13. start
14. of ●	14. soon ●	14. open	14. people	14. such
15. one ○	15. there ●	15. room	15. read	15. table
16. play ○	16. two <u>✓</u>	16. school	16. same	16. today
17. said ●	17. well ●	17. them	17. small	17. try
18. see ●	18. what ●	18. think	18. town	18. wash
19. she ●	19. with <u>wheel</u>	19. up	19. turn	19. wrong
20. that <u>thing</u>	20. yes ●	20. where	20. wish	20. yellow

0-2 ERRORS—INDEPENDENT LEVEL 3-4 ERRORS—INSTRUCTIONAL LEVEL 5+ ERRORS—FRUSTRATION LEVEL

2.15

DUCOR UNION ELEMENTARY SCHOOL DISTRICT
INTERDISTRICT ATTENDANCE AGREEMENT

THIS AGREEMENT, made and entered into this 8th day of September, 2016, pursuant to Education Code Section 10801, pursuant to Education Code Section 10801, by and between the Governing Board of the Ducor Union Elementary School District of Tulare County and the Governing Board of the Terra Bella School District of Tulare County.

WITNESSETH:

IT IS MUTUALLY AGREED as follows:

1. Terra Bella School District agrees to accept, insofar as facilities permit, the following named pupil from the Ducor Union Elementary School District:

1	Ivan Barrientos	Kindergarten
	Student Name	Grade (Elementary)

2.	Student Name	Grade
----	--------------	-------

3.	Student Name	Grade
----	--------------	-------

4.	Student Name	Grade
----	--------------	-------

2. Terra Bella 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.

3. CHECK A OR B AS APPLICABLE:

A. XXXXX 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 20904 or 20905 (Ed Code Sec. 10813-2b).

B. _____ TUITION CHARGED: 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 year. (Ed Code Sec. 10813-2a).

4. This agreement is effective only for the school year beginning July 1, 2016 and ending June 30, 2017, and neither part is bound by said agreement or any of the covenants herein contained after the expiration of said school year.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed the day & year above.

GOVERNING BOARD OF THE DUCOR
UNION ELEMENTARY SCHOOL
DISTRICT

BY: _____

TITLE: Superintendent

DATE: 09-08-2016

GOVERNING BOARD OF: TERRA BELLA
SCHOOL DISTRICT

BY: _____

TITLE: _____

DATE: _____

DUCOR UNION ELEMENTARY SCHOOL DISTRICT
INTERDISTRICT ATTENDANCE AGREEMENT

THIS AGREEMENT, made and entered into this 8th day of September, 2016, pursuant to Education Code Section 10801, pursuant to Education Code Section 10801, by and between the Governing Board of the Ducor Union Elementary School District of Tulare County and the Governing Board of the Hope School District of Tulare County.

WITNESSETH:

IT IS MUTUALLY AGREED as follows:

1. Hope School District agrees to accept, insofar as facilities permit, the following named pupil from the Ducor Union Elementary School District:

1	Danielle Alfaro	7th
	Student Name	Grade
2.	Derek Alfaro	2nd
	Student Name	Grade
3.	Student Name	Grade
4.	Student Name	Grade
2. Hope 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.
3. CHECK A OR B AS APPLICABLE:
 - A. XXXXX 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 20904 or 20905 (Ed Code Sec. 10813-2b).
 - B. _____ TUITION CHARGED: 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 year. (Ed Code Sec. 10813-2a).
4. This agreement is effective only for the school year beginning July 1, 2016 and ending June 30, 2017, and neither part is bound by said agreement or any of the covenants herein contained after the expiration of said school year.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed the day & year above.

GOVERNING BOARD OF THE DUCOR
UNION ELEMENTARY SCHOOL
DISTRICT

BY: _____

TITLE: Superintendent

DATE: 09-08-2016

GOVERNING BOARD OF: HOPE
SCHOOL DISTRICT

BY: _____

TITLE: _____

DATE: _____

DUCOR UNION ELEMENTARY SCHOOL DISTRICT
INTERDISTRICT ATTENDANCE AGREEMENT

THIS AGREEMENT, made and entered into this 26th day of August, 2016, pursuant to Education Code Section 10801, pursuant to Education Code Section 10801, by and between the Governing Board of the Ducor Union Elementary School District of Tulare County and the Governing Board of the Terra Bella School District of Tulare County.

WITNESSETH:

IT IS MUTUALLY AGREED as follows:

1. Terra Bella School District agrees to accept, insofar as facilities permit, the following named pupil from the Ducor Union Elementary School District:

1	Eveli G. Valdez	4th
	Student Name	Grade (Elementary)

2.	Student Name	Grade
----	--------------	-------

3.	Student Name	Grade
----	--------------	-------

4.	Student Name	Grade
----	--------------	-------

2. Terra Bella 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.

3. CHECK A OR B AS APPLICABLE:

A. XXXXX 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 20904 or 20905 (Ed Code Sec. 10813-2b).

B. _____ TUITION CHARGED: 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 year. (Ed Code Sec. 10813-2a).

4. This agreement is effective only for the school year beginning July 1, 2016 and ending June 30, 2017, and neither part is bound by said agreement or any of the covenants herein contained after the expiration of said school year.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed the day & year above.

GOVERNING BOARD OF THE DUCOR
UNION ELEMENTARY SCHOOL
DISTRICT

BY: _____

TITLE: Superintendent

DATE: 08-26-2016

GOVERNING BOARD OF: TERRA BELLA
SCHOOL DISTRICT

BY: _____

TITLE: _____

DATE: _____

DUCOR UNION ELEMENTARY SCHOOL DISTRICT
INTERDISTRICT ATTENDANCE AGREEMENT

THIS AGREEMENT, made and entered into this 23rd day of August, 2016, pursuant to Education Code Section 10801, pursuant to Education Code Section 10801, by and between the Governing Board of the Ducor Union Elementary School District of Tulare County and the Governing Board of the Springville Elementary School District of Tulare County.

WITNESSETH:

IT IS MUTUALLY AGREED as follows:

1. Springville Elementary School District agrees to accept, insofar as facilities permit, the following named pupil from the Ducor Union Elementary School District:

1	Destiny Doering	6 th
	Student Name	Grade
2.	Emily Doering	4 th
	Student Name	Grade
3.	Student Name	Grade
4.	Student Name	Grade
2. Springville Elementary 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.
3. CHECK A OR B AS APPLICABLE:
 - A. XXXXX 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 20904 or 20905 (Ed Code Sec. 10813-2b).
 - B. _____ TUITION CHARGED: 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 year. (Ed Code Sec. 10813-2a).
4. This agreement is effective only for the school year beginning July 1, 2016 and ending June 30, 2017, and neither part is bound by said agreement or any of the covenants herein contained after the expiration of said school year.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed the day & year above.

GOVERNING BOARD OF THE DUCOR
UNION ELEMENTARY SCHOOL
DISTRICT

BY: _____

TITLE: Superintendent

DATE: 08-23-2016

GOVERNING BOARD OF: SPRINGVILLE
ELEMENTARY SCHOOL DISTRICT

BY: _____

TITLE: _____

DATE: _____

2.16

2016 Local Agency Biennial Notice

Name of Agency: DUCOR Union ELEMENTARY School

Mailing Address: P.O BOX 249 DUCOR CA 93218

Contact Person: SIDRO RODRIGUEZ

E-mail: rodriguez@ducorschool.com Fax No: 559 534 2271

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The Biennial Review examines current programs to ensure that the agency's code requires disclosure by agency officials who make or participate in making governmental decisions.

This agency has reviewed its Conflict-of-Interest Code and has determined that (Check one box):

☐ An amendment is required. The following amendments are necessary:

(Check all that apply)

- ☐ Include new positions (including consultants) which must be designated.
- ☐ Delete positions that manage public investments from the list of designated positions.
- ☐ Revise disclosure categories.
- ☐ Revise the titles of existing positions
- ☐ Delete titles of positions that have been abolished and/or positions that no longer make or participate in making governmental decisions.
- ☐ Other (describe) _____

☒ No amendment is required.

Verification

The agency's code accurately designates all positions which make or participate in the making of governmental decisions; the disclosure categories assigned to those positions accurately require the disclosure of all investments, business positions, interests in real property, and sources of income which may foreseeably be affected materially by the decisions made by those holding the designated positions; and the code includes all other provisions required by Government Code Section 87302.


Signature of Chief Executive Officer

7/14/16
Date

Complete this notice regardless of how recently your code was approved or amended.

Please return no later than **September 16, 2016** to:

Clerk of the Board of Supervisors
Attn: Michelle Baldwin
2800 W. Burrel Avenue
Visalia, CA 93291

County of Tulare



Clerk of the Board

Michael C. Spata
County Administrative Officer
Clerk of the Board

Michelle Baldwin
Chief Clerk

August 11, 2016

TO: Tulare County Special Districts, School Districts and Boards

FROM: Michelle Baldwin, Chief Clerk
Tulare County Board of Supervisors

RE: **NOTICE: 2016 Biennial Review of Your Conflict of Interest Code
(ACTION REQUIRED)**

Dear Special Districts, School Districts and Boards:

The Political Reform Act (Gov. Code, § 81000 *et seq.*), which is administered by the State Fair Political Practices Commission (FPPC), requires local governmental agenciesⁱ to adopt a conflict of interest code and update it from time-to-time to reflect changes in the decision-making employment positions of the agency.ⁱⁱ More specifically, local government agencies are required to conduct a review of their conflict of interest codes at least every even-numbered year, and report to their code reviewing body whether amendments are necessary. If amendments are necessary, the agency also must submit amendments for approval to the applicable code reviewing body within a specified period of time.ⁱⁱⁱ

The Tulare County Board of Supervisors is the code-reviewing body for all local government agencies whose jurisdiction is determined to be solely within the Tulare County.^{iv} The FPPC is the code-reviewing body for local government agencies with jurisdiction covering more than one county.¹

In accordance with the Political Reform Act, this letter directs all local government agencies for which the Board of Supervisors is the code reviewing body to conduct a biennial review of the agencies' conflict of interest codes. Local government agencies must notify the Clerk of the Board of Supervisors whether an amendment to the code will be necessary by filing a **"2016 Local Agency Biennial Notice" with the Clerk of the Board of Supervisors at the following address no later than September 16, 2016:**

Clerk of the Board of Supervisors
2800 W. Burrel Avenue
Visalia, CA 93291

If the local government agency determines that an amendment is necessary, the agency must also submit an amended conflict of interest code to the Board of Supervisors for approval, as required by the Act.

¹ If your agency's jurisdiction extends beyond the boundaries of Tulare County, you may disregard this letter.

NOTICE: 2016 Biennial Review of Your Conflict of Interest
August 11, 2016

To assist your local government agency with the code-reviewing process, the enclosures to this letter provide some additional information on the code reviewing process. Please be advised that these informational handouts and enclosures are being provided for your convenience only, and do not constitute legal advice. Apart from the 2016 Local Agency Biennial Notice, your agency is not required to review or to use any of the enclosed forms. If you have any questions regarding your duties during the biennial review process, you are advised to consult your legal counsel or the FPPC.

We look forward to receiving the required filing from your agency. Thank you for your attention to this very important matter.

By Michelle Baldwin
Michelle Baldwin, Chief Clerk

Enclosures:

2016 Local Agency Biennial Notice
2016 Conflict of Interest Code Review (An Overview)
Sample Disclosure Categories: State Agency (FPPC)
Sample Disclosure Categories: County of Tulare
2016 Checklist to Adopt or Amend
2016 Sample Notice to Adopt or Amend
How to Review a Conflict of Interest Code (FPPC- 6/2012)

ⁱ "Local government agency" means a county, city or district of any kind including school district, or any other local or regional political subdivision, or any department, division, bureau, office, board, commission or other agency of the foregoing. (Gov. Code, § 82041; see also Gov. Code, § 82003)

ⁱⁱ Gov. Code, §§ 87300, 87306 (2016). New local government agencies must adopt and submit a conflict of interest code to the applicable code reviewing body no later than 6 months after coming into existence. Gov. Code, § 87303 (2016).

ⁱⁱⁱ Gov. Code, § 87306 (2016).

^{iv} Gov. Code, § 82011 (2016).

2016 CONFLICT OF INTEREST CODE REVIEW

AN OVERVIEW*

A conflict-of-interest code identifies positions in a local agency (including members of boards, committees and similar bodies, and administrative employees) **that make, or participate in making, government decisions which may foreseeably have a material effect on that government official's financial interest.**ⁱ Persons holding positions designated in their agency's Conflict of Interest Code are required to periodically file a Statement of Economic Interests (Form 700) to assist that person, as well as the public, in identifying potential conflicts of interest that may arise when the person is making, or participating in the making of, governmental decisions.ⁱⁱ

An agency's conflict of interest code must reflect the current structure of the agency and properly identify all officials and employees who should be reporting financial interests on a form called Statement of Economic Interests (Form 700). This imposes upon the agency a duty to update the code to include new decision-making positions created since the last conflict of interest code update, delete positions that no longer exist, and rename the titles of positions that have changed, if necessary.ⁱⁱⁱ This also includes evaluating whether there have been any changes in the duties assigned to currently designated positions in order to update the disclosure categories, if appropriate.

If you answer yes, to any of the questions below, your agency's code probably needs to be amended.

- Is the current code more than five years old?
- Have there been any substantial changes to the agency's organizational structure since the last code was approved?
- Have any positions been eliminated or re-named since the last code was approved?
- Have any new positions been added since the last code was approved?
- Have there been any substantial changes in duties or responsibilities for any positions since the last code was approved?

DESIGNATING POSITIONS

Members of decision-making bodies, employees, and consultants with whom your agency has an ongoing relationship, who make or participate in making government decisions should be included in your agency's Conflict of Interest Code. These are referred to herein as designated positions.^{iv} Agencies should include employee and consultant positions that make purchases or negotiate on behalf of your agency, or that advise or make recommendations to agency decision-makers by conducting research or investigation, or preparing or presenting a report, analysis, or opinion that requires the exercise of judgment on their part.^v Designated positions should also include decision-making committees or bodies that are part of your agency. Your code should not include a committee or agency that is established by law and has a legal status that is independent of your agency. Under certain circumstances, purely advisory committees or bodies also may be exempt from inclusion in your code.

* This informational handout and all enclosures with the 2016 Notice are provided to your agency for informational purposes only. Please be advised that this letter is not legal advice, and if you have any questions regarding your duties during the biennial review process, you are advised to consult your legal counsel or the FPPC.

2016 Conflict of Interest Code Review (Overview)

Page 3 of 3

amended code, or new code, must be approved by the Board of Supervisors and will become effective upon such approval.^{vii}

Please note that applicable law requires that adequate notice be given to affected persons before a conflict-of-interest code is adopted or amended, along with a fair opportunity for such persons to present their views. Affected persons include those officers, employees, members and consultants of your agency affected by your code, as well as residents who reside within the agency's jurisdiction.

AVAILABILITY OF FORMS

For your reference, the County's has included electronic versions of all of the forms included with the 2016 notice to special districts and boards on our website at: http://www.co.tulare.ca.us/government/clerk_of_the_board/2012BiennialReview.

FPPC also has a number of materials regarding conflict of interest code review and adoption at its website: <http://www.fppc.ca.gov>.

FURTHER ASSISTANCE

All persons holding decision-making positions designated in your conflict-of-interest code should be familiar with the provisions of your code. Specific questions concerning conflict-of-interest prohibitions and requirements should be referred to the Fair Political Practices Commission at 1-866-ASK-FPPC or your agency's legal counsel. Information about how to contact the FPPC is also available on its website at the following address: <http://www.fppc.ca.gov/index>

ⁱ Gov. Code, § 87302 (2016).

ⁱⁱ Gov. Code, §§ 82019; 87302, subd. (b) (2016).

ⁱⁱⁱ Gov. Code, § 87306 (2016).

^{iv} The Act refers to persons holding positions designed by a conflict of interest code as "designated employees". See Gov. Code, § 82019, subd. (a)(3) (2016). The FPPC sometimes refer to them as "code filers" (see Form 700 (2015/2016); Cal. Code of Regulations, title 2, § 18940(d) (2016) (referring to "code filers").

^v Cal. Code of Regulations, title 2, § 18704.2 (2016).

^{vi} Gov. Code, § 87306 (2016).

^{vii} Gov. Code, § 87303 (2016).

NOTICE OF INTENTION TO ☐ ADOPT ☐ AMEND

A CONFLICT-OF-INTEREST CODE

(Name of Agency)

1. This agency intends to ☐ adopt ☐ amend its conflict of interest code pursuant to the Political Reform Act of 1974 (as amended). Pursuant to Government Code section 87302, the conflict of interest code designates those officers, employees and consultants of the agency who, by virtue of their participation in decision-making, must disclose certain of their personal investments, income, interests in real property and business positions, and who must disqualify themselves from making or participating in the making of governmental decisions affecting those interests. The code must be updated and amended as positions in this agency are added, deleted or changed.
2. Copies of the proposed code are available to interested persons. Copies may be obtained, and inquiries may be made concerning the proposed code or amendment, by calling _____ at _____.
(designated person) (Telephone Number)
3. A 45-day comment period has been established prior to adoption of the proposed code or amendment commencing on _____, 2016, and ending on _____, 2016. Any interested person may present written comments concerning the proposed code no later than _____, 2016 (final day of 45-day comment period) to _____ (designated person), at _____ (address). No public hearing on this matter will be held unless any interested person or his or her representative requests a public hearing no later than 15 days prior to the close of the written comment period.

Date: _____

Signature and Printed Title

(Instructions on Reverse)

CHECKLIST TO ADOPT OR AMEND CONFLICT OF INTEREST CODE

This "checklist" is provided as a convenience to local governmental agencies, and does not constitute legal advice. If you have any questions regarding your agency's conflict of interest code review obligations or the process for adopting or amending your agency's code, please contact your legal counsel or the FPPC.

- ☐ 1. Fill in the name of your agency in the blank space of the form titled "**CONFLICT-OF-INTEREST CODE.**" This form along with "**APPENDIX A**" and "**APPENDIX B**" constitutes your agency's conflict-of-interest code.
- ☐ 2. List the board member, employee and consultant positions within your agency that make or participate in the making of decisions, and include those positions in **APPENDIX A**. Determine the "Disclosure Categories" described in **APPENDIX B** that apply to these positions based on the duties of the position.¹
- ☐ 3. Set a time and date for your governing board to consider adoption of your code or amendment. Post the enclosed "**NOTICE OF INTENTION TO ADOPT/AMEND A CONFLICT-OF-INTEREST CODE**" at least 45 days before that date. Post this notice at your agency's offices so your officers and employees see the notice. Also, provide a personal copy of the notice to all board members, employees and consultants who are or will be governed by the code, or who have requested a copy of proposed changes to the agency's conflict of interest code. Finally, post the notice at three public places within your jurisdiction or boundaries so that members of the public are made aware of the notice.
- ☐ 4. Provide officers, employees and consultants affected by the code a fair opportunity to present their views; receive any written comments from affected persons regarding the proposed code or amendment.
- ☐ 5. Notice a public hearing *only if* an interested person requests a public hearing no less than 15 days prior to the date set to consider the adoption of the proposed code or amendment.
- ☐ 6. Have the governing body of your agency adopt the code or amended code at a properly noticed board meeting, following a public hearing if one was requested.

A proposed code or amendment that has been changed or modified after being made available to the public, may be adopted if the revised code or amendment is substantially similar to the code or amendment initially proposed. If the code or amendment is *not* substantially similar to the initial code, then your agency will need to give a new public notice and establish a new time period to allow for affected persons and the public opportunity to respond to the revised code.

- ☐ 7. Prepare a document that shows the entire code and amendments in strikeout/underscore format.

APPENDIX B

2016 CONFLICT OF INTEREST CODE DISCLOSURE CATEGORIES

1. Full Disclosure:

All investments, business positions, and sources of income, including gifts, loans and travel payments. All interests in real property located entirely or partly within this Agency's jurisdiction or boundaries, or within two miles of this Agency's jurisdiction or boundaries, or of any land owned or used by this Agency. Such interests include any leasehold, ownership interest or option to acquire such interest in real property.

(Intended for board members and high-level decision-making employees with broad duties)

2. Full Disclosure (excluding interests in real property):

All investments, business positions, and sources of income, including gifts, loans and travel payments, excluding interests in real property.

3. Interests in Real Property (only):

All interests in real property located entirely or partly within this Agency's jurisdiction or boundaries, or within two miles of this Agency's jurisdiction or boundaries, or of any land owned or used by this Agency. Such interests include any leasehold, ownership interest or option to acquire such interest in real property.

4. Procurement Decisions (three options):

- A. (COUNTY-WIDE AUTHORITY) All investments, business positions, and sources of income (including gifts, loans and travel payments), from sources that provide, or have provided leased facilities, goods, supplies, materials, equipment, vehicles, machinery, services, or the like, including training or consulting services, of the type utilized by the County.

(Intended for employees whose duties and decisions involve contracting and purchasing for the entire County)

- B. (LIMITED DEPARTMENTAL AUTHORITY) All investments, business positions, and sources of income (including gifts, loans and travel payments) from sources that provide, or have provided leased facilities, goods, supplies, materials, equipment, vehicles, machinery, services, or the like, including training or consulting services, of the type utilized by the employee's department or agency.

(Intended for employees whose duties and decisions involve contracting and

Sample Disclosure Categories

State Agency Conflict of Interest Codes

The following disclosure categories address common job classifications among state agencies. This is not an exclusive list as most agencies must also include tailored categories to address the agency's specialized programs.

Full Disclosure for High Level Officials with Broad and Indefinable duties:

Investments, business positions in business entities, and sources of income (including receipt of loans, gifts, and travel payments). Real property located in the state of California.

Procurement Decisions- Agency-Wide Authority:

Investments, business positions in business entities and sources of income (including receipt of gifts, loans and travel payments) from sources that provide leased facilities, products, equipment, vehicles, machinery or services (including training or consulting services) of the type utilized by the Agency.

Procurement Decisions- Limited Authority:

Investments, business positions in business entities and sources of income (including receipt of gifts, loans and travel payments) from sources that provide leased facilities, products, equipment, vehicles, machinery or services (including training or consulting services) of the type utilized by the Department/Division/Unit.

Information Technology:

Investments, business positions in business entities, and sources of income (including receipt of gifts, loans, and travel payments), from sources that provide information technology and telecommunications goods, products or services, including but not limited to, computer hardware or software companies, computer consultant services, training, data processing firms, and media services.

Grant Funding:

Investments, business positions in business entities, and sources of income (including receipt of gifts, loans, and travel payments) from sources of the type to receive grants or other funding from or through the Agency.

Legislative/Regulatory:

Investments, business positions in business entities, and sources of income (including receipt of gifts, loans, and travel payments) from sources that are, or were, during the current legislative session, registered as a "lobbyist," "lobbying firm," or "lobbyist employer."

Regulatory/Licenses/Permits:

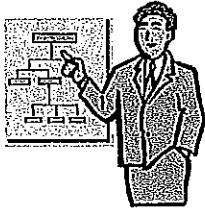
Investments, business positions in business entities, and sources of income (including receipt of gifts, loans and travel payment) from sources subject to the Agency's regulatory, permit or licensing authority.

Auditors:

Investments, business positions in business entities, and sources of income (including receipt of gifts, loans and travel payments) from sources that were the subject of an assignment during the reporting period. Use Fair Political Practices Commission Form 700-A if there was no financial interest to report. Otherwise, disclose the financial interests on the schedules of Fair Political Practices Commission Form 700.

How to Review a Conflict-of-Interest Code¹

Who is a Designated Employee?



Designate these Positions:

High level positions that have authority to vote on a matter, appoint a person, obligate or commit his or her agency to a course of action, or enter into any contractual agreement on behalf of his or her agency.

Mid-level positions that have authority to negotiate decisions on behalf of the agency, without significant substantive review; or

Positions that advise or make recommendations to the decision-maker by conducting research or an investigation, preparing or presenting a report, analysis or opinion that requires the exercise of judgment on the part of the employee and the employee is attempting to influence the decision.

A designated employee is an officer, employee, member, or consultant of an agency whose position is designated in the code because the position entails the making or participation in the making of governmental decisions that may foreseeably have a material effect on his or her financial interest. (*Government Code Section 82019.*)

Who Should Not be Designated?



Do Not Designate these Positions:

- Board of Supervisors
- Chief Administrative Officers
- District Attorneys
- County Counsels
- County Treasurers
- Planning Commissioners
- City Council Members
- Mayors
- City Managers
- City Attorneys
- City Treasurers
- Other city, county, and local agency public officials who manage public investments
- Solely clerical, ministerial, or manual positions
- Unsalaries members of boards or commissions that are solely advisory

Review:

First, eliminate positions outlined above that are not designated employees.

Second, evaluate the remaining employees, committees, officers, or consultants. Top level management personnel are normally broad policy makers and should be designated. Beyond that, read duty statements and talk to supervisors. Each position should be analyzed to determine if it makes decisions. Be sure all positions that have authority to authorize contracts are designated.

Next, review the disclosure categories. Employees should only disclose economic interests that relate to their job. Do not assign the same disclosure to every position as jobs are different. The disclosure category assignments must adequately differentiate between positions.

Contact other cities or counties for examples and guidance. The FPPC also posts model disclosure categories on its website.

Check Duty Statements Review Disclosure Categories



¹ This information sheet should not be used to determine whether an agency is required to adopt a conflict-of-interest code. Contact the FPPC for assistance in making that determination.

2.17

DUCOR UNION ELEMENTARY SCHOOL DISTRICT SUBSTITUTE/SHORT TERM EMPLOYMENT AGREEMENT

This Employment Agreement ("Agreement") is made and entered into between Ducor Union Elementary School District ("District") and Miriam Sanchez ("Employee").

1. Type of Employment and Term. (Check One Box)

☐ **Substitute Employment for Employee on Leave.** The District hereby employs Employee as a substitute employee, as defined below, to be employed in the position of Custodial/Kitchen/Office ("Position"). Employee accepts substitute employment to perform the services described below. A "substitute employee for employee on leave" means a person employed for less than 75 percent of the school year, and hired to replace any classified employee who is temporarily absent from duty. "75 percent of the school year," means 180 working days, including holidays, sick leave, vacation, and other leaves of absence, irrespective of the number of hours worked per day. A substitute employee is an at-will employee who is not part of the classified service. Employee understands and agrees that the Position is a substitute position, and that he/she is not a classified employee.

Term. Employee's employment shall begin on ____, and shall end on ____, unless any of the following first occurs: (a) The District terminates this Agreement upon forty-eight (48) hours written notice; (b) Employee terminates this Agreement upon forty-eight (48) hours written notice; or (c) Employee has worked 180 workdays from the date of hire.

xx☐ **Substitute Employment.** The District hereby employs Employee as a substitute employee, as defined below, to be employed in the position of [Position]. Employee accepts substitute employment to perform the services described below. A "substitute employee" means a person employed for up to 60 days to temporarily fill a vacant position, while the District looks for a classified employee to fill the position. A substitute employee is an at-will employee who is not part of the classified service. Employee understands and agrees that the position of [Position] is a substitute position, and that he/she is not a classified employee.

Term. Employee's employment shall begin on August 10, 2016, and shall end on June 3, 2016, unless any of the following first occurs: (a) The District terminates this upon Agreement forty-eight (48) hours written notice; (b) Employee terminates this Agreement upon forty-eight (48) hours written notice; (c) the District hires a classified employee to fill the position; or (d) Employee has worked 60 workdays from the date of hire.

- ☐ **Short-Term Employment.** The District hereby employs Employee as a short-term employee, as defined below, to be employed in the Position. Employee accepts short-term employment to perform the services described below. A "short-term employee" means a person employed and paid for less than 75 percent of the school year, and who is employed to perform a service for the District, upon the completion of which the service required or similar services will not be extended or needed on a continuing basis. "Seventy-five percent of the school year," means 195 working days, including holidays, sick leave, vacation, and other leaves of absence, irrespective of the number of hours worked per day. A short-term employee is an at-will employee who is not part of the classified service. Employee understands and agrees that the Position is short-term and that he/she is not a classified employee.

Term. Employee's employment shall begin on 8-10-16, and shall end on 6-03-17, unless any of the following first occurs: (a) The District terminates this Agreement upon forty-eight (48) hours written notice; (b) Employee terminates this Agreement upon forty-eight (48) hours written notice; or (c) Employee has worked 195 workdays from the date of hire.

2. Rights. This Agreement does not establish any right to probationary or permanent employment with the District. Employee understands and agrees that he/she is not afforded any rights under any collective bargaining agreement, Board policies or Administrative Regulations. The parties acknowledge that Employee employment may be terminated without cause or a hearing for any reason.

3. Payments.

a. **Wages.** The payment for services rendered by Employee shall be \$10.9 dollars per hour. No wage enhancements shall be provided for work performed on evenings, weekends, or holidays. Employee shall provide appropriate written documentation of hours worked.

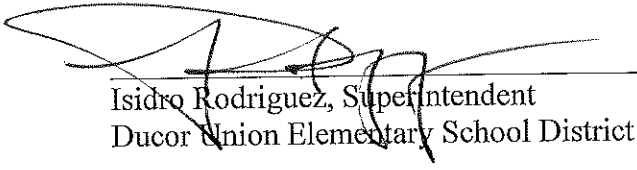
b. **Payroll Deductions.** The District shall not make payroll deductions or contributions for Social Security, PERS or other retirement programs, but will deduct the legally mandated withholdings for Workers Compensation, Unemployment Insurance and Medicare.

c. **Other Benefits.** Employee shall not be entitled to health insurance, sick leave, vacation, paid holidays, or any other District health and welfare benefits.

4. **General Provisions.**

- a. **Governing Law.** This Agreement, and the rights and obligations of the parties, shall be construed and enforced in accordance with the laws of the State of California. Venue shall be in Tulare County, California.
- b. **Entire Agreement.** This Agreement contains the entire agreement and understanding between the parties. There are no oral understandings, terms or conditions, and neither party has relied upon any representation, express or implied, not contained in this Agreement.
- c. **No Assignment.** Employee may not assign or transfer any rights granted or obligations assumed under this Agreement.
- d. **Modification.** This Agreement cannot be changed or supplemented orally. It may be modified or superseded only by a written instrument executed by both parties.
- e. **Exclusivity.** To the extent permitted by law, the parties agree that the employment relationship between the District and Employee shall be governed exclusively by the provisions of this Agreement.
- f. **Construction.** This Agreement shall not be construed more strongly in favor of or against either party regardless of which party is responsible for its preparation.
- g. **Execution of Other Documents.** The parties shall cooperate fully in the execution of any other documents and in the completion of any other acts that may be necessary or appropriate to give full force and effect to this Agreement.
- h. **Independent Review.** Employee has had the opportunity to obtain independent legal or other professional advice with regard to this Agreement, and the consequences thereof, including tax and retirement consequences.
- i. **Binding Effect.** This Agreement shall be for the benefit of and shall be binding upon all parties and their respective successors, heirs, and assigns.

Dated: __08-17-16__


Isidro Rodriguez, Superintendent
Ducor Union Elementary School District

ACCEPTANCE OF OFFER

I hereby accept the above offer of employment and the terms and conditions thereof and will report for duty as directed above.

I have not entered into an Agreement of employment with the Governing Board of another school district or any other employer that will in any way conflict with the terms of this employment agreement.

DATED: __08-17-16__

[Name]: Miriam Sanchez

[Position]: Cafeteria/Custodian/Office