

**ALBANY UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

The mission of Albany Unified School District is to provide excellent public education that empowers all to achieve their fullest potential as productive citizens. AUSD is committed to creating comprehensive learning opportunities in a safe, supportive, and collaborative environment, addressing the individual needs of each student.

**REGULAR MEETING**

**JANUARY 22, 2019**

**CORNELL ELEMENTARY SCHOOL - MULTI-PURPOSE ROOM**

**920 Talbot Ave., Albany, CA 94706**

**Closed Session: 6:00 p.m. - 7:00 p.m. (Library)**

**Open Session: 7:00 p.m. - 9:35 p.m. (MPR)**

The public is encouraged to address the Board on any topic on the agenda. The President will also invite the public to speak during the section titled "Persons to Address the Board on Matters Not on the Agenda". To ensure accurate information is captured in the Board meeting minutes, please complete the "Speaker Slip" provided on the table and hand it to the clerk when speaking.

**AGENDA**

<p style="text-align: center;"><b>Meeting Norms</b></p> <ol style="list-style-type: none"> <li>1. Maintain a focus on what is best for our students.</li> <li>2. Show respect (never dismiss/devalue others).</li> <li>3. Be willing to compromise.</li> <li>4. Disagree (when necessary) agreeably.</li> <li>5. Make a commitment to effective deliberation, each one listening with an open mind while others are allowed to express their points of view.</li> <li>6. Participate by building on the thoughts of a fellow Board member.</li> <li>7. Make a commitment to open communication and honesty; no surprises.</li> <li>8. Commit the time necessary to govern effectively.</li> <li>9. Be collaborative.</li> <li>10. Maintain confidentiality (which leads to the building of trust).</li> <li>11. Look upon history as lessons learned; focus on the present and the future.</li> </ol> <p style="text-align: center; margin-top: 20px;">All regular meetings are videotaped. (To view the videos, visit <a href="http://www.ausdk12.org">www.ausdk12.org</a>)</p>	<div style="display: flex; justify-content: space-between;"> <div> <p><b>I. OPENING BUSINESS</b></p> <p><b>A) CALL TO ORDER</b></p> <p><b>B) ROLL CALL</b></p> <p><b>C) IDENTIFY CLOSED SESSION PURSUANT TO AGENDA SECTION III BELOW</b></p> <p><b>II. PUBLIC COMMENT PERIOD FOR CLOSED SESSION ITEMS</b></p> <p><i>General public comment on any Closed Session item will be heard. The Board may limit comments to no more than three (3) minutes.</i></p> <p><b>III. CONVENE TO CLOSED SESSION</b></p> <p><b>With Respect to Every Item of Business To Be Discussed In Closed Session:</b></p> <p><b>A) PURSUANT TO GOVT. CODE SECTION 11126(a)1: Discussion of Employment of a Public Employee:</b></p> <ul style="list-style-type: none"> <li>● Superintendent</li> </ul> <p><b>B) PURSUANT TO GOVERNMENT CODE SECTION 54957.6: Conference with Labor Negotiator (Superintendent Valerie Williams, District Representative), Regarding Negotiations as it Pertains to:</b></p> <ul style="list-style-type: none"> <li>● Albany Teachers Association (ATA)</li> <li>● California School Employees Association (CSEA)</li> <li>● Service Employees International Union (SEIU)</li> </ul> </div> <div style="text-align: right;"> <p><b>6:00 p.m.</b></p> <p><b>6:05 p.m.</b></p> </div> </div>
--	---

#### **IV. OPEN SESSION**

**7:00 p.m.**

Depending upon completion of Closed Session items, the Board of Education intends to convene to Open Session at 7:00 p.m. to conduct the remainder of its meeting, reserving the right to return to Closed Session at any time.

#### **A) CALL TO ORDER (Reconvene to OPEN SESSION)**

#### **B) ROLL CALL**

#### **C) PLEDGE OF ALLEGIANCE**

#### **D) READING OF AUSD MISSION & VISION STATEMENT**

The mission of Albany Unified School District is to provide excellent public education that empowers all to achieve their fullest potential as productive citizens. AUSD is committed to creating comprehensive learning opportunities in a safe, supportive, and collaborative environment, addressing the individual needs of each student.

#### **E) REPORT OF ACTION TAKEN IN CLOSED SESSION**

#### **F) APPROVAL OF AGENDA**

#### **G) APPROVAL OF CONSENT CALENDAR**

The Consent Calendar includes routine items that may be handled with one action. Board Members may request any item be removed from the Consent Calendar without formal action.

##### **1) Superintendent:**

- a) *Minutes of the November 13, 2018 Regular Board Meeting*------(pg.5)
- b) *Minutes of the November 27, 2018 Regular Board Meeting*------(pg.12)

##### **2) Human Resources:**

- a) *Certificated Personnel Assignment Order & Classified Personnel Assignment Order*------(pg.20)
- b) *Student Placement Agreements*------(pg.22)

##### **3) Business Services:**

- a) *November and December 2018 Warrant Reports* -----(pg.36)
- b) *November and December 2018 Donation Reports* -----(pg.60)

##### **4) Curriculum, Instruction, and Assessment:**

- a) *Independent Contractor Services Agreement with Sara Wicht, Wicht Consulting* -----(pg.63)
- b) *Overnight Field Trip: Albany High School Speech and Debate Club to Stanford University  
Speech and Debate Tournament in Santa Clara, California* -----(pg.72)

##### **5) Student Services:**

- a) *Quarterly Report on Williams Uniform Complaints* -----(pg.74)

**H) BOARD AND SUPERINTENDENT REPORTS****7:05 p.m.**

(5 mins.)

**I) STUDENT BOARD MEMBERS' REPORT****7:10 p.m.**

(5 mins.)

**J) PERSONS TO ADDRESS THE BOARD ON MATTERS NOT ON THE AGENDA****7:15 p.m.**

(5 mins.)

Board practice limits each speaker to no more than three (3) minutes. The Brown Act limits Board ability to discuss or act on items which are not on the agenda; therefore, such items may be referred to staff for comment or for consideration on a future agenda.

**K) REVIEW AND ACTION****7:20 p.m.****1) Human Resources:**

- a) *Resolution No. 2018-19-10: Resolution to Determine Tie-Breaking Criteria for Certificated Employees* -----(pg.77)  
(5 mins.)

**2) Business Services:**

- a) *2017-2018 Financial Audit Report* -----(pg.79)  
(5 mins.)
- b) *Amendment to Agreement for Design-Build Services for the Albany Middle School Annex Project By and Between Albany Unified School District and Rodan Builders, Inc.* -----(pg.177)  
(5 mins.)
- c) *Amendment to Agreement for Design-Build Services for the Albany High School Addition Project By and Between Albany Unified School District and Alten Construction* -----(pg.184)  
(5 mins.)
- d) *Authority to Issue Notice to Proceed with Construction of the Albany High School Addition to Alten Construction Upon Receiving DSA Approval* -----(pg.191)  
(5 min.)

**3) Superintendent**

- a) *Authority to Negotiate Contract Terms with #1 Ranked Design-Build Team for the Ocean View Elementary Reconstruction Project* -----(pg.193)  
(30 mins.)
- b) *Plan for Temporary Housing for Elementary Students* -----(pg.203)  
(60 mins.)

**L) REVIEW AND DISCUSSION****9:15 p.m.**

- 1) **Business Services: 2019-2020 Governor's Budget Proposal**----- (pg.212)  
(15 mins.)

**V. AGENDA ITEMS/MATTERS INTRODUCED BY THE BOARD****9:30 p.m.**

(5 mins.)

**VI. ADJOURNMENT****9:35 p.m.**

The Board believes that late night meetings deter public participation, can affect the Boards decision-making ability, and can be a burden to staff. Regular Board Meetings shall be adjourned by 9:30 p.m. unless extended to a specific time determined by a majority of the Board.

**FUTURE BOARD MEETINGS**

<b>Date</b>	<b>Time</b>	<b>Location</b>
January 30, 2019: Special Meeting	5:30 - 8:00 p.m.	Cornell Elementary School
February 12, 2019	7:00 - 9:30 p.m.	Albany City Hall
February 26, 2019	7:00 - 9:30 p.m.	Albany City Hall

The Board of Education meeting packet is available for public inspection at: Albany Unified School District, 1200 Solano Avenue, and is available on the Albany Unified School District website: [www.ausdk12.org](http://www.ausdk12.org). If you provide your name and/or address when speaking before the Board of Education, it may become a part of the official public record and the official minutes will be published on the Internet. In compliance with the Americans with Disabilities Act (ADA), if you need special assistance to participate in this meeting, please contact the Superintendent's Office at 510-558-3766. Notification must be given forty-eight (48) hours prior to the meeting to make reasonable arrangements for accessibility (28 CFR 35.102.104 ADA Title II).

**ALBANY UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**MINUTES FOR REGULAR MEETING - DRAFT TO BE APPROVED**

**November 13, 2018**

**Albany City Hall**

**I. OPENING BUSINESS**

**A) CALL TO ORDER**

President Black called the meeting to order at 6:04 p.m.

**B) ROLL CALL**

- 1. Board Members Present:** President Black, Vice President Stapleton-Gray, Board Member Blanchard, Board Member Clark, Board Member Trutane
- 2. Staff Members Present:** Superintendent Valerie Williams, Jackie Kim, Chief Business Official, Cheryl Cotton, Director, Human Resources, Carrie Nerheim, Director, Student Service, and Diane Marie, Director III, Special Education

**C) IDENTIFY CLOSED SESSION PURSUANT TO SECTION III BELOW**

**II. PUBLIC COMMENT PERIOD FOR CLOSED SESSION ITEMS**

Having no one present to comment on Closed Session Items, the Board convened to Closed Session.

**III. CLOSED SESSION:** With Respect to Every Item of Business to be Discussed in Closed Session:

**A) PURSUANT TO GOV. CODE SECTION 54957.6: CONFERENCE WITH LABOR NEGOTIATOR (Superintendent Valerie Williams, District Representative), REGARDING NEGOTIATIONS AS IT PERTAINS TO:**

- Albany Teachers Association (ATA)
- California School Employees Association (CSEA)
- Service Employees International Union (SEIU)

**IV. OPEN SESSION**

**A) CALL TO ORDER (Reconvene to Open Session)**

President Black called the meeting to order at 6:43 p.m.

**B) ROLL CALL**

- 1. Board Members Present:** President Black, Vice President Stapleton-Gray, Board Member Blanchard, Board Member Clark, Board Member Trutane, Student Board Member Weinstein, and Student Board Member Mallah

- 2. Staff Present:** Superintendent Valerie Williams; Jackie Kim, Chief Business Official; Marie Williams, Director III, Curriculum, Instruction, and Assessment; Carrie Nerheim, Director I, Student Services; Cheryl Cotton, Director of Human Resources; and Diane Marie, Director III, Special Education; and Dax Kajiware, Director of Technology

## **C) PLEDGE OF ALLEGIANCE**

## **D) READING OF THE AUSD MISSION & VISION STATEMENT**

Student Board Members Weinstein and Mallah read the AUSD Mission and Vision statement.

## **E) REPORT OF ACTION TAKEN IN CLOSED SESSION**

President Black reported that the Board took no action in Closed Session.

## **F) APPROVAL OF AGENDA**

**Changes to Agenda:** Board Member Clark requested to table **Review and Action Item 4C: *Board of Education Self Evaluation - Evaluation Instrument***.

**Motion** to Approve the Agenda as Amended by Board Member Clark; seconded by Board Member Blanchard and unanimously approved.

## **G) CONSENT CALENDAR**

### **1) Superintendent**

- a) Minutes of the September 11, 2018 Regular Board Meeting*

### **2) Human Resources**

- a) Certificated Personnel Assignment Order & Classified Personnel Assignment Order*

### **3) Business Services**

- a) September and October 2018 Warrant Reports*
- b) September and October 2018 Donation Reports*

### **4) Curriculum, Instruction, and Assessment**

- a) Independent Contractor Agreement with LEAP for Elementary Enrichment: Dance at Ocean View*
- b) Independent Contractor Agreement with Play-Well TEKnologies for Elementary Enrichment: STEM using LEGO at Ocean View*
- c) Independent Contractor Agreement with Berkeley Chess School for Elementary Enrichment: Chess at Marin*
- d) Overnight Field Trip: Albany Middle School to Cazadero Music Camp in Cazadero, California*

### **5) Student Services**

- a) Independent Contractor Agreement with Regents of University of California, On Behalf of its Berkeley Campus for Vision Screening*

**Motion to Approve** the Consent Calendar by Vice President Stapleton-Gray; seconded by Student Board Member Weinstein and unanimously approved.

## **H) BOARD AND SUPERINTENDENT REPORTS**

**Superintendent Williams** expressed sympathy for all of the families affected by the fires in Chico. She also reported that the Board of Education will hold a Special Work Study Session on “Temporary Housing for Elementary Students” on Thursday, November 15th at Ocean View Elementary School from 7:00-9:00 p.m. The documentary “Near Normal Man” will be presented on Friday, November 16th from 6:00-8:00 p.m. There will be pizza and children’s activities.

**President Black:** No report

**Vice-President Stapleton-Gray:** No report

**Board Member Blanchard** commented about the poor air quality due to the fires, and stated that most people may not notice air pollution on a daily basis unless they live near the freeway. This air pollution should be taken into consideration with respect to the placement of buildings, i.e. do not put kids on playgrounds next to busy streets, or in buildings next to busy streets.

**Board Member Clark** reported that he attended the Albany High School Homecoming football game and congratulated the football team on a successful season. He thanked all of the parent volunteers who helped with the Albany Middle School haunted house. He visited the Albany Children’s Center, and gave a shout out to the whole staff there.

**Board Member Trutane:** No report

## **I) STUDENT BOARD MEMBERS’ REPORT**

Student Board Members Weinstein and Mallah provided the Board with the Student Board Member Report, which highlighted some of the recent and upcoming events in the Albany schools.

### **Albany High School:**

- Students attended the career fair last Wednesday and learned about the lifestyles of teachers, chefs, and many other professions.
- Albany High School Football Team participated in the playoffs.

### **Albany Middle School:**

- Last Tuesday, the Black Parent Engagement Committee met in the AMS library.
- The Middle School dance was held on November 2nd for 7th and 8th graders, while 6th graders enjoyed a Halloween party.

### **Marin:**

- A PTA committee meeting will be held at 6:30 in the multi-purpose room

**Cornell:**

- Students, faculty members and parents will be at community time at 8:30 on the playground
- On November 16th, students will come to school wearing their favorite comic book or superhero characters for their spirit day.

**Ocean View Elementary School:**

- This Thursday, November 15th, the Ocean View PTA will hold a meeting at 7:00 p.m. in the library

**J) PERSONS TO ADDRESS THE BOARD ON MATTERS NOT ON THE AGENDA**

A member of the community thanked Board Members Ross Stapleton-Gray and Charlie Blanchard for their service, and stated that she is concerned about the election results and the budget cuts.

**K) STAFF REPORTS****1) Education Update: California School Dashboard Local Indicators**

Marie Williams, Director of Curriculum, Instruction, and Assessment, provided an update on the California School Dashboard Local Indicators.

**2) Special Education Update**

Diane Marie, Director III, Special Education, provided an overview of the caseloads in Special Education. A few members of the community asked about services including the behaviorist, behavior analyst, physical therapy, occupational therapy, and school psychologists. Director Marie clarified that the behaviorist works district-wide and support the district (they do not carry a caseload), which is why their information is not included on this report. Mr. Ritchie requested the initials for each of the caseloads. To listen to this report, please view the [November 13, 2018 BOE video](#) (at 32.00).

**L) REVIEW AND DISCUSSION****1) Superintendent: *Budget Advisory Committee Report***

Superintendent Williams introduced this item with some background information on the Budget Advisory Committee and report. She pointed out that the Budget Advisory Committee Report mentioned 4 Appendices: A, B, C, and D. Appendices A and B were included in the Board packet materials; C and D were inadvertently left out of the Board packet, but these were shared at the meeting and copies of these documents were provided at the Board meeting for the Board and public.

- Appendix C: Comparison on Health Welfare Benefits and Salary
- Appendix D: Health Benefits Analysis

Members of the Budget Advisory Committee, Morgan Paschke, Jessica Cross, and Stephen Naiff, presented the BAC report and shared personal comments about the report and their experience on the committee. Superintendent Williams thanked publicly and personally the members of the committee for their hard work, time, and dedication.



Committee members stated they felt restricted by time and the Brown Act to talk to their cohorts about issues presented to them. Board Member Blanchard requested to extend the tenure of the Budget Advisory Committee to continue working throughout the 2018-2019 school year to evaluate ideas and issues for which there had not been sufficient time to fully study. This was agreed by the Board.

President Black clarified that the Brown Act restricts committee members from discussion with other committee members outside of the meeting, but does not restrict the committee members to discussing things about (public meetings) with people who are not on the committee.

The Board opened up the the discussion to the public. Board Member Blanchard recommended not discussing the numbers in Table 2 of the Agenda Packet. President Black and Board Member Clark requested the public to keep their comments to the three (3) minute limit.

Board Member Clark asked for clarification on who is responsible for the budget and reducing the budget. Superintendent Williams stated that it is the District Staff's responsibility to come up with a budget, and it is her responsibility to bring to the Board her plan to reducing the budget.

Many members of the community addressed the Board to discuss the budget, and the recommendations and conclusions of the BAC and their report. There were many concerns and questions about Table 1 and Table 2.

#### **M) NEED TO EXTEND MEETING**

Board Member Blanchard moved to extend the meeting until 10:00 p.m. This was seconded by Board Member Clark and passed.

#### **N) REVIEW AND DISCUSSION (*continued*)**

##### **1) Superintendent: *Budget Advisory Committee Report (continued)***

Discussion ensued about the budget based on the Budget Advisory Committee Report. The Board referred a series of questions to District Staff to address for the November 27, 2018 Board meeting on the budget and the Superintendent's Budget Reduction Plan. Staff will also agendize this Budget and Advisory Committee to extend the mission and structure, and the tenure of the committee.

To listen to the report and discussion in its entirety, please view the [November 13, 2018 BOE video](#) starting at 54:00).

#### **O) NEED TO EXTEND MEETING**

President Black requested a motion to extend the meeting. Board Member Blanchard moved to extend the meeting until 10:15 p.m. Board Member Clark asked to review the rest of the agenda items to determine what could be tabled before extending the meeting. The Board moved **Review and Action Item #5: *Business Services: Independent Contractor Agreement with Beacon Consulting Group for Prop 39 and Energy Efficiency Projects*** to the top of the list to accommodate guest speakers. **Review and Action Items #1-3** will follow accordingly, and all Items under **#4: Superintendent** will be tabled to another meeting.

After this reorganization, President Black moved to extend the meeting until 10:20 p.m. This was seconded by Board Member Blanchard and passed.

## P) REVIEW AND ACTION

### 1) ~~5~~ Business Services:

#### ***Independent Contractor Agreement with Beacon Consulting Group for Prop 39 and Energy Efficiency Projects***

This item was moved up on the Agenda to accommodate guest speakers, Yvonne Tom and Puck Ananta of Beacon Consulting Group, who reviewed their presentation as provided in the Board packet. This is expected to save the District \$100,000 per year in operating costs. Beacon identified an alternative option for installing an energy management system at Albany High School that had been originally planned: installing wireless thermostats will cost \$38,000 compared with \$440,000 for the upgrades needed with the traditional system with wiring.

**Motion** to Approve by Board Member Blanchard; seconded by Board Member Clark and passed unanimously.

## Q) NEED TO EXTEND MEETING

Board Member Trutane moved to Extend Meeting until 10:35 p.m. This was seconded by Board Member Blanchard and passed.

## R) REVIEW AND ACTION (*continued*)

### 2) ~~4~~ Human Resources:

#### ***a) Recommendation to Designate Certificated Employees to Permanent and Probationary Status***

Having no discussion on this item, President Black requested a motion.

**Motion** to Approve by Board Member Trutane; seconded by Board Member Clark and passed unanimously.

#### ***b) Provisional Internship Permit***

Having no discussion on this item, President Black requested a motion.

**Motion** to Approve by Board Member Trutane; seconded by Board Member Blanchard and passed unanimously.

### 3) ~~2~~ Special Education:

#### ***Master Contract Between Albany Unified School District and Seneca Family of Agencies***

This is a Standard Special Education contract. Having no discussion on this item, President Black requested a motion.

**Motion** to Approve by Board Member Blanchard; seconded by Board Member Clark and passed unanimously.

### 4) ~~3~~ Student Services:

#### ***Independent Contractor Agreement with the Challenge Day Program***

Having no discussion on this item, President Black requested a motion.

**Motion** to Approve by Board Member Blanchard; seconded by Board Member Trutane and passed unanimously.

**5) 4)-Superintendent:**

**a) *Board Bylaw 9320 - Meetings And Notices***

The Board decided to table this item..

**Motion** to Table: *Board Bylaw 9320 - Meetings And Notices* by Board Member Blanchard; seconded by Board Member Clark and passed unanimously.

**b) *Albany Unified School District Board Governance Handbook - Annual Reorganization of the Board***

The Board decided to table this item.

**Motion** to Table by Board Member Blanchard; seconded by Board Member Clark and passed unanimously.

**c) *Board of Education Self Evaluation - Evaluation Instrument***

This item was removed from the Agenda (as requested at the beginning of the Board Meeting) to table it to another meeting.

**VI. AGENDA ITEMS/MATTERS INTRODUCED BY THE BOARD**

- Re-agendize *Board Bylaw 9320 - Meetings And Notices*
- Re-agendize *AUSD Board Governance Handbook - Annual Reorganization of the Board*
- Re-agendize *Board Self-Evaluation*
- Add Review and Action: *Budget Advisory Committee Mission and Structure*
- Continue the Review and Action: *Budget Reduction Plan from the Superintendent*

**VII. ADJOURNMENT**

The Board adjourned the meeting at 10:34 p.m.

**FUTURE BOARD MEETINGS**

<b>Date</b>	<b>Time</b>	<b>Location</b>
November 15, 2018 SPECIAL WORK STUDY	7:00 - 9:00 p.m.	Ocean View Elementary MultiPurpose Room
November 27, 2018	7:00 - 9:30 p.m.	Albany City Hall

**ALBANY UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**MINUTES FOR REGULAR MEETING - DRAFT TO BE APPROVED**

**November 27, 2018**

**Albany City Hall**

**I. OPENING BUSINESS**

**A) CALL TO ORDER**

President Black called the meeting to order at 6:00 p.m.

**B) ROLL CALL**

- 1. Board Members Present:** President Black, Vice President Stapleton-Gray, Board Member Blanchard, Board Member Clark, Board Member Trutane
- 2. Staff Members Present:** Superintendent Valerie Williams, Jackie Kim, Chief Business Official, Cheryl Cotton, Director, Human Resources

**C) IDENTIFY CLOSED SESSION PURSUANT TO SECTION III BELOW**

**II. PUBLIC COMMENT PERIOD FOR CLOSED SESSION ITEMS**

Having no one present to address the Board, the Board convened to Closed Session.

**III. CLOSED SESSION:** With Respect to Every Item of Business to be Discussed in Closed Session:

**A) CONFERENCE WITH LEGAL COUNSEL - Existing Litigation (Gov. Code section 54956.9):**

- Philip Shen, et al. v Albany Unified School District

**B) PURSUANT TO GOV. CODE SECTION 54957.6: CONFERENCE WITH LABOR NEGOTIATOR (Superintendent Valerie Williams, District Representative), REGARDING NEGOTIATIONS AS IT PERTAINS TO:**

- Albany Teachers Association (ATA)
- California School Employees Association (CSEA)
- Service Employees International Union (SEIU)

**IV. OPEN SESSION**

**A) CALL TO ORDER (Reconvene to Open Session)**

President Black called the meeting back to order at 6:30 p.m.

**B) ROLL CALL**

1. **Board Members Present:** President Black, Vice President Stapleton-Gray, Board Member Blanchard, Board Member Clark, Board Member Trutane, Student Board Member Weinstein, and Student Board Member Mallah
2. **Staff Present:** Superintendent Valerie Williams; Jackie Kim, Chief Business Official; Cheryl Cotton, Director of Human Resources; Marie Williams, Director III, Curriculum, Instruction, and Assessment; Diane Marie, Director III, Special Education; and Dax Kajiware, Director of Technology;
3. **Staff Excused:** Carrie Nerheim, Director I, Student Services

## C) PLEDGE OF ALLEGIANCE

## D) READING OF THE AUSD MISSION & VISION STATEMENT

Student Board Member Mallah read the AUSD Mission and Vision statement.

## E) REPORT OF ACTION TAKEN IN CLOSED SESSION

President Black reported that the Board no action in Closed Session.

## F) APPROVAL OF AGENDA

Having no changes to the Agenda, President Black requested a motion.

**Motion** to Approve the Agenda by Board Member Trutane; seconded by Board Vice President Stapleton-Gray and unanimously approved.

## G) CONSENT CALENDAR

### 1) Superintendent

- a) *Minutes of the September 25, 2018 Regular Board Meeting*

### 2) Human Resources

- a) *Certificated Personnel Assignment Order & Classified Personnel Assignment Order*
- b) *Student Teacher and Intern Placement Agreement*

### 3) Curriculum, Instruction, and Assessment

- a) *Independent Contractor Agreement with Berkeley Chess School for Elementary Enrichment: Chess at Ocean View Elementary School*

**Motion** to Approve the Consent Calendar by Vice President Stapleton-Gray; seconded by Board Member Blanchard and unanimously approved.

## H) BOARD AND SUPERINTENDENT REPORTS

**Superintendent Williams** reported that on November 17th, the Fundraising Advisory Committee and PTA Presidents met with her and two District Staff members to discuss revenue-generating ideas. They will meet again in December. She encouraged the public to check the AUSD Calendar of Events leading up to the Winter Break for the many concerts at elementary through high school grades.

**President Black** reported that he attended a gathering of students, along with Kim Trutane and the Student Board Members, to discuss the budget.

**Vice-President Stapleton-Gray** commented on a situation related to school closures due to air quality and would like to see the Joint AUSD-City Council meeting agendaize an item on how the City of Albany could rely on the school district and use buildings and facilities in times of their need, and how AUSD can rely on the City, as well as our neighboring districts and cities.

**Board Member Blanchard:** No report

**Board Member Clark:** No report

**Board Member Trutane:** No report

## **I) STUDENT BOARD MEMBERS' REPORT**

Student Board Members Weinstein and Mallah provided the Board with the Student Board Member Report, which highlighted some of the recent and upcoming events in the Albany schools.

### **Albany High School:**

- The Albany High School choir is having their first Annual Dessert Theatre on November 30th and December 1st. Come out to hear music across many different genres while enjoying all-you-can-eat dessert.
- The Jazz Winter concert will be held on Thursday, December 6th, from 7:00 - 9:00 p.m.

### **Albany Middle School:**

- Come to Albany Middle School's annual craft fair on December 2nd to shop from local crafters and support the Albany Middle School arts.
- Listen to great music provided by AMS bands, choirs and orchestras, in their concerts that will be happening within the next few weeks. Specific times for each one are on the AMS website.

### **Ocean View Elementary School:**

- Families went out to eat at Chipotle on November 16th, where a portion of profits were donated to Ocean View Elementary.
- Pizza Days, a fundraiser for Ocean View, will be selling Little Star Pizza after school on select days in November and December.
- The PTA met on November 15th.

### **Marin Elementary School:**

- Students will come together in the yard to celebrate Marin Morning on December 5th.
- Well Tek technologies have come to Marin to teach students tech using LEGO's.
- Families are gathering food to contribute to the canned food drive.

### **Cornell Elementary School:**

- The Books Inc. holiday shopping night was held on November 17th, which benefitted Cornell Elementary.
- The Cornell Winter Craft Fair will occur from 10:00 a.m. - 2:00 p.m. on December 1st.

## **J) PERSONS TO ADDRESS THE BOARD ON MATTERS NOT ON THE AGENDA**

No public comment for items not on the agenda.

## **K) REVIEW AND DISCUSSION**

### **1) Superintendent: *Budget Advisory Committee Mission and Structure***

Superintendent Williams reviewed the background of this item as presented in the agenda packet. Board Members Clark asked for clarification regarding the recommendations that the Budget Advisory Committee made even though they did not have expertise on them. Were these their recommendations, or were they from Superintendent? Superintendent Williams stated that committee asked for a list of potential cuts, she and her staff provided the committee with options and ideas. There were more recommendations that were made that added up to \$3.1M, but some were considered negotiable that could not be talked about.

Board Member Blanchard commented that he attended 4 of the 6 committee meetings. The committee worked hard and they were explicitly charged with the purpose to identify potential expenditure reductions to meet the School Board's goal to balance the budget and evaluate consequences (pros and cons) associated with each. They were not to provide recommendations. He stated that they did what they asked them to do, and he stated that he strongly supports that they have more time.

President Black seconded this, and recommended that the Board make it a standing committee, and expand it to include more expertise, more members of community. Board Member Trutane added that the mission of the committee should also be expanded so that they may be able to look at revenue streams. Superintendent Williams added that she would like to add at least one more teacher, ensure that each school level is represented, and add more classified members.

Budget Advisory Committee Member, Morgan Paschke, stated that she agreed with everything the Board has said. The Board requested Staff to pass this to the new board and make it a standing committee, expand the mission and purpose of the committee to include revenue generating ideas, and add more members. This will be brought back as a Review and Action item in January.

## **L) REVIEW AND ACTION**

### **1) Human Resources:**

#### **a) *Recommendation to Designate Certificated Employees to Permanent Status***

Cheryl Cotton, Director of Human Resources, clarified that this is a standard procedure to move specific employees from their Probationary Status to Permanent Status.

**Motion** to approve by Board Member Trutane; seconded by Board Member Blanchard, and unanimously approved.

### **2) Superintendent:**

#### **a) *Superintendent's Budget Reduction Plan***

Superintendent Williams reviewed her Budget Reduction Plan based upon Table 1 of the

Reductions, as presented in the agenda packet. She stated that the promotion of the Director III of Curriculum, Instruction, and Assessment to Assistant Superintendent will include no salary increase. She also stated that to reduce a counselor would have dire consequences, and thus recommends to move this to Table 2. She did not move anything up from Table 2 to Table 1 because she was asked by the Board to bring a reduction plan based on Table 1. The total planned reductions equal \$811,275.

Many members of the community addressed the Board to publicly state their support for Special Education, Mental Health Counselors, and specific requests not cut the Behavior Specialist or Counselor positions. Teachers from the high school (also representatives from the ATA) presented slideshow “ATA’s Response to Budget Cut Proposals” with their proposed recommendations for cutting the budget that included more cuts at the district office and implementing new revenue streams. Counselors at Albany Middle School addressed the Board to support counseling positions and spoke against the reduction of mental health support. Several students stated their support of electives and counselors at the middle school. There was some discussion about revenue-generating ideas such as opening enrollment to allow for more interdistrict transfer students, increasing classroom sizes, and a City soda tax.

The Board discussed the budget plan presented and the ideas that were presented by the community. Board Member Clark stated that he would like the \$500K reduction of the District Office to be higher, and would like to see a different plan that does not take so much from Special Education. President Black stated he is unable to go along with the plan presented because the Board passed a resolution to cut \$2.5M by 1st Interim, not by 3rd interim. Members of the Board stated that the Board would like to vote on a monetary value plan and not specifics, as it is not the Board’s role to micromanage the District. It is the Board’s job to approve a budget. The Board asked Staff to bring a budget back with the target of \$2.5M budget adjustments for them to vote on.

**MOTION** by Vice President Stapleton-Gray on the *Superintendent’s Budget Reduction Plan*, requesting Staff to come back with an Interim budget of \$2.5M reflecting adjustments to be voted on at the next Board Meeting on December 11, 2018. The motion was **seconded** by President Black.

**Roll Call Vote:**

Student Board Member Audrey Mallah: Abstain

Student Board Member Michaela Weinstein: Abstain

Board Member Kim Trutane: Aye

Board Member Jacob Clark: Aye

Board Member Charlie Blanchard: No

Board Vice President Ross Stapleton-Gray: Aye

Board President Paul Black: Aye

**Result: The motion passed by a roll call vote of 4 Ayes; 1 No; 2 Abstains.**

**M) NEED TO EXTEND MEETING**



President Black requested to extend the meeting. Board Member Trutane suggested to extend the meeting until 9:30 p.m. and requested to take a five (5) minute break. President Black moved to extend the meeting until 10:00 p.m. with a break. Board Member Trutane seconded it and passed.

## **N) BREAK AND RECONVENE**

The Board took a break at 8:50 p.m. and reconvened at 8:59 p.m.

## **O) REVIEW AND ACTION**

### ***b) Plan for Temporary Housing for Elementary Students***

President Black introduced this item and reported that a Special Session was held on Thursday, November 15, 2018 on this item, at which time many members of the community showed up to provide input. He stated that a lot of emails were also received by the Board and Superintendent Williams, and thanked the community for their input. Superintendent Williams reviewed the questions that were asked of her at the November 15th meeting, as presented in the slideshow and included in the board agenda packet. President Black requested to review the different options that were presented at the November 15, 2018 meeting, which can be viewed in the [November 15, 2018 Board Agenda Packet](#).

Clarification was asked regarding the details in the board agenda packet list that the Ocean View construction is projected to begin in January 2020. Juan Barroso, Project Manager for the construction, was present to elaborate on this and stated that the plan has always been to begin groundbreaking in January 2020.

The Board and Staff discussed the optimal time to move students and staff, the use of portables, and if all viable solutions have been considered. Board Member Clark reviewed Option 3 that was presented in the Board Packet on November 15, 2018, which included the use of portables.

Board Member Clark reviewed **Option 3 - Portables at Ocean View** that was presented in the Board Packet on Nov. 15, 2018 and presented some data for this as a rough draft. He stated that the 5th graders would be in 5th grade wing; 4th graders would be in 2 portables that they are currently using and 2 rooms attached to the MPR; 3rd graders would be in 4 portables currently on basketball courts; 2nd graders would go into 4 portables (4 that are at the middle school would move to Ocean View to use); 1st graders would use 4 portables; and Kindergarteners would use 4 portables. The district would need a total of 8 new portables. As presented in the November 15, 2018 Board Agenda Packet, the total cost of 4 portables = \$969,432 (rounded to \$1M), so 8 portables would cost \$2M. The district could recoup some of this cost by selling the portables later.

Deborah Brill, Principal of Albany Middle School, stated that we need a solution that meets the needs of all of our students, both at Ocean View and at Albany Middle School.

## **O) NEED TO EXTEND MEETING**

President Black moved to extend the meeting until 11:00 p.m. The motion was seconded by Board Member Trutane and passed.

**P) REVIEW AND ACTION (*continued*)**

***b) Plan for Temporary Housing for Elementary Students (continued)***

The Board and Staff continued to discussion and listen to community input on the Plans for Temporary Housing for Elementary Students. Student Board Member Mallah stated that she would like to hear community input and come up with a different solution that does not pit Ocean View and Albany Middle School against one another. David Hauptert, Vice Principal of Albany Middle School, asked the School Board and community to reach out to the new Governor for more funds, and requested swift action on the budget reductions and the rehousing/construction timeline.

Many members of the community were in attendance to express their support for Option 1 or 1A. Many spoke to state their concerns or support for Early Bird/Late Bird or AM/PM schedules, school safety, the use of portables, child-care, before and after-school care, and the overcrowding of the Albany Middle School.

Board Member Blanchard offered a new solution, and stated that the Board and District needs to think systemically about the two big issues: 1) building new buildings and 2) balancing our general fund budget and how we can do both.

- 1) Through collective bargaining that would establish maximum average class sizes, temporarily allow K-3 class sizes to increase without loss of state K-3 class size funding
- 2) Temporarily allow classes grades 4-5 to increase
- 3) Add paraeducators to larger classes
- 4) Allow parents to opt to attend any elementary school; with that, accommodate up to ½ of Ocean View students at Cornell and Marin without any portables by using existing classrooms
- 5) Temporarily operate ½ size Ocean View using the existing buildings and existing portables
- 6) Move 4 Albany Middle School portables to the Ocean View parking lot

Board Member Blanchard added that this option would alleviate the overcrowding at the middle school and supports the budget reduction process.

**Q) NEED TO EXTEND MEETING**

President Black stated that the Board needed more time in the meeting. Board Member Trutane moved to extend the meeting until 11:15 p.m. and passed.

**R) REVIEW AND ACTION (*continued*)**

***b) Plan for Temporary Housing for Elementary Students (continued)***

The Board of Education continued to discuss and determine the next steps. The Board asked Staff to consider options for temporary housing for students that allows AMS the ability to use a portion of the AMS Annex and to consider placing at least three grade levels on the Ocean View campus during construction. The Board instructed Staff to bring this back as a Review and Discussion item at the next Board meeting on December 11th where the new Board can provide input and direction to Staff. **Motion** by Board Member Trutane to Table the Plan for Temporary Housing for Elementary Students. The motion was seconded by Board Member Clark and passed unanimously.

## **VI. AGENDA ITEMS/MATTERS INTRODUCED BY THE BOARD**

- Plan for Temporary Housing for Elementary Students
- Budget Advisory Committee as Review and Action on January 8, 2019

## **VII. ADJOURNMENT**

The Board adjourned the meeting at 11:12 p.m.

## **FUTURE BOARD MEETINGS**

<b>Date</b>	<b>Time</b>	<b>Location</b>
December 11, 2018	7:00 - 9:30 p.m.	Albany City Hall

## **Personnel Assignment Order: Pending Approval**

**BOE Meeting: 1/22/2019**

### **Class: Certificated**

#### **Category: New Hire**

<b>Position</b>	<b>Name</b>	<b>Site</b>	<b>FTE/Amt</b>	<b>Effec Date</b>	<b>End Date</b>	<b>Action</b>	<b>Funding</b>
Teacher, Choral and Musical Theater	Chang, Kyujung Stephanie	CO, MA, OV	0.55	1/9/2019		Approve	GF
Teacher	Kim, Brian	AMS	1.00	12/22/2018		Approve	GF
Induction Mentor	Willis, Cheryl	DO	\$1,500.00	1/7/2019		Approve	GF

#### **Category: Leave**

<b>Position</b>	<b>Name</b>	<b>Site</b>	<b>FTE/Amt</b>	<b>Effec Date</b>	<b>End Date</b>	<b>Action</b>	<b>Funding</b>
Teacher	Shigeta, Nicole	OV	1.00	3/31/2019	6/14/2019	Approve	

#### **Category: Status Change**

<b>Position</b>	<b>Name</b>	<b>Site</b>	<b>FTE/Amt</b>	<b>Effec Date</b>	<b>End Date</b>	<b>Action</b>	<b>Funding</b>
Assistant Superintendent, Educational Services from Director III, Curriculum, Instruction, and Assessment (no salary change)	Williams, Marie	DO	1.00	1/23/2019		Approve	GF

### **Class: Classified**

#### **Category: New Hire**

<b>Position</b>	<b>Name</b>	<b>Site</b>	<b>FTE/Amt</b>	<b>Effec Date</b>	<b>End Date</b>	<b>Action</b>	<b>Funding</b>
Coach, Varsity Girls Basketball	Moore, Armani	AHS	\$3,387.97	18-19 Season		Approve	GF
Substitute Para-educator, Preschool	Brown, Lashunda	ACC	\$13.30/hr	1/2/2019		Approve	ACC
Substitute Para-educator, Special Education	Bailey, Isabelle	SE	\$13.69/hr	12/11/2018		Approve	SE
Para-educator, Special Education	Tseng, Ya-Ping	OV	0.80	12/17/18		Approve	SE
Lead Para-educator, World Languages	Jiang, Ning	ACC	0.60	1/14/2019		Approve	ACC
Para-educator, Preschool	Khorasani, Fatemeh	ACC	0.6	1/7/2019		Approve	CSPP

#### **Category: Separation of Service**

<b>Position</b>	<b>Name</b>	<b>Site</b>	<b>FTE/Amt</b>	<b>Effec Date</b>	<b>End Date</b>	<b>Action</b>	<b>Funding</b>
Custodian	Jones, Curtis	ACC		1/9/2019		Approve	
Cafe Assistant I	Kapoor, Kusum	CK		1/8/2019		Approve	

#### **Category: Status Change**

<b>Position</b>	<b>Name</b>	<b>Site</b>	<b>FTE/Amt</b>	<b>Effec Date</b>	<b>End Date</b>	<b>Action</b>	<b>Funding</b>
Chief Lead, Maintenance from Maintenance Worker	Dreyer, James	DO	1.00	1/15/2019		Approve	GF

Custodian from Cafe Assistant II	Howard, Ka'Jean	MA	1.00	1/6/2019	Approve	GF
----------------------------------	-----------------	----	------	----------	---------	----

**Class: Uncompensated Service****Category: Volunteer**

<b>Position</b>	<b>Name</b>	<b>Site</b>	<b>FTE/Amt</b>	<b>Effec Date</b>	<b>End Date</b>	<b>Action</b>	<b>Funding</b>
	Goldgruber, Sheila			1/23/2019			
	Huerta, Krista			1/23/2019			
	Radwin, David			1/23/2019			
	Petzold, Jessica			1/23/2019			
	Weber, Andrea			1/23/2019			

**ALBANY UNIFIED SCHOOL DISTRICT  
BOARD AGENDA BACKUP**

**Regular Meeting of January 22, 2019**

**ITEM:** **STUDENT PLACEMENT AGREEMENTS**

**PREPARED BY:** **CHERYL COTTON**

**TYPE OF ITEM:** **CONSENT**

---

**PURPOSE:** The purpose of this item is to approve the renewal of Student Placement and Intern Agreements.

**BACKGROUND INFORMATION:** The Albany Unified School District must enter into an agreement with local colleges and universities in order to have intern and student teacher placements in district classrooms and/or clinical field work experiences in our schools. The district works closely with local universities and supports student teacher placements. Agreements between Albany Unified School District and a university must be in place before a student or intern can be placed in the District.

**DETAILS:** The District has the following agreements to consider for renewal:

- Brandman University
- California State University, Sonoma
- University of California, Berkeley

**KEY QUESTIONS/ANSWERS:**

Q. How long do the agreements last?

A. Typically one to three years

Q. How do we get student teachers and interns?

A. The universities contact the Human Resources Department and/or the site administrator and ask if they can place a student in our district.

Q. Who decides where the student teacher or intern is placed?

A. When we receive a student teacher placement request, we contact teachers to see if they'd like a student teacher.

**FINANCIAL INFORMATION:** N/A

**STRATEGIC GOALS ADDRESSED: STRATEGIC GOALS ADDRESSED:**

**Objective #3:** *Communicate and Lead Together.* **Goal:** *All stakeholders will collaborate and communicate about decisions that guide the sites and district.*



**RECOMMENDATION: APPROVE STUDENT PLACEMENT AND INTERN AGREEMENT**



## SUPERVISED FIELDWORK AGREEMENT

Please check below all the applicable supervised fieldwork in which in your District will be participating with Brandman University Walnut Creek Campus.

<b>TEACHER EDUCATION</b> <input type="checkbox"/>	<b>SCHOOL PSYCHOLOGY</b> <input checked="" type="checkbox"/>
<b>SCHOOL COUNSELING</b> <input checked="" type="checkbox"/>	<b>EDUCATION ADMINISTRATION</b> <input type="checkbox"/>

THIS AGREEMENT is made and entered into by and between Brandman University hereinafter called the "UNIVERSITY," and the Albany Unified School District, hereinafter called "FIELDWORK SITE."

### I. RESPONSIBILITIES OF THE UNIVERSITY

- A. The UNIVERSITY will assure that the student shall have completed the necessary educational prerequisites, to be eligible for supervised fieldwork including proof of negative TB test current within one year of supervised fieldwork and issuance of finger print clearance.
- B. The UNIVERSITY shall designate a faculty or staff member to coordinate, consult, and collaborate with the classroom teacher or district designee of the FIELDWORK SITE, the activities of each student assigned to FIELDWORK SITE and student fieldwork experience.
- C. The UNIVERSITY shall complete periodic observations and/or evaluations of the student regarding his/her performance at the FIELDWORK SITE as per arrangement between the UNIVERSITY faculty or staff member and the FIELDWORK SITE supervisor.
- D. The UNIVERSITY may provide monetary compensation for services rendered by the FIELDWORK SITE in an amount not to exceed the actual cost of the services rendered by the FIELDWORK SITE per Appendix A.

### II. RESPONSIBILITIES OF THE FIELDWORK SITE

- A. The FIELDWORK SITE shall provide students with experiences with a student population that is diverse in terms of ethnicity, culture, language, socio-economics and/or special needs.
- B. The FIELDWORK SITE staff will promptly and thoroughly investigate any complaint by any participating student of unlawful discrimination or harassment at the FIELDWORK SITE or involving employees or agents of the FIELDWORK SITE, take prompt and effective remedial action when discrimination or harassment is found to have occurred, and promptly notify the UNIVERSITY of the existence and outcome of any complaint of harassment by, against, or involving any participating student.
- C. The FIELDWORK SITE staff will provide, upon request by any participating student, such reasonable accommodations at the FIELDWORK SITE as required by law in order to allow qualified disabled students to participate in the program.

- D. To provide for emergency health care of the student in case of accident at the expense of the student.
- E. To provide all participating students with a copy of the FIELDWORK SITE'S rules, regulations, policies, and procedures with which the students are expected to comply and notify the UNIVERSITY of any change in its personnel, operation, or policies which may affect the field education experience.
- F. Comply with all federal, state and local statutes and regulations applicable to the operation of the program, including without limitation, laws relating to the confidentiality of student records.
- G. The FIELDWORK SITE staff shall comply with APPENDIX B regarding the FIELDWORK SITE'S supervision of UNIVERSITY students.

### **III. THE PARTIES MUTUALLY AGREE**

- A. The FIELDWORK SITE shall provide field experiences in such schools or classes of the FIELDWORK SITE and under the direct supervision and instruction of such employees of the FIELDWORK SITE, as specified by the duly authorized representatives of the FIELDWORK SITE and the UNIVERSITY.
- B. The FIELDWORK SITE may, for good cause, refuse to accept for field experiences, or terminate the field experience assignment of any student of the UNIVERSITY assigned to the FIELDWORK SITE in writing. Prior to removal of a student, the FIELDWORK SITE shall consult with the UNIVERSITY about its concerns and proposed course of action. The UNIVERSITY may terminate the field experience assignment or student teaching assignment of any student of the UNIVERSITY at the FIELDWORK SITE at any time, and may do so if the FIELDWORK SITE so requests in writing with a statement of reasons why the FIELDWORK SITE desires to have the student withdrawn.
- C. Neither party shall discriminate in the assignment of students on the basis of race, color, disability, sex, religion, national origin, ancestry, sexual orientation, or any other basis prohibited by law.
- D. The UNIVERSITY agrees to indemnify, hold harmless, and defend the FIELDWORK SITE, its agents, and employees from and against all loss or expense (including costs and attorney fees) resulting from liability imposed by law upon the FIELDWORK SITE because of bodily injury to or death of any person or on account of damages to property, including loss of use thereof, arising out of or in connection with this Agreement and due or claimed to be due to the negligence of the UNIVERSITY, its agents, employees, or students.
- E. The FIELDWORK SITE agrees to indemnify, hold harmless, and at the UNIVERSITY'S request, defend the UNIVERSITY, its agencies and employees from and against all loss or expenses (including costs and attorney fees) resulting from liability imposed by law upon the UNIVERSITY because of bodily injury to or death of any person or on account of damages to property, including loss of use thereof, arising out of or in connection with this Agreement, and due or claimed to be due to the negligence of the FIELDWORK SITE, its agents, or employees.
- F. The parties agree that the students are considered learners who are fulfilling specific requirements for field experiences as part of a degree and/or credential requirement. Therefore, regardless of the nature or extent of the acts performed by them, students are not to be considered employees or agents of either the UNIVERSITY or the FIELDWORK SITE for any purpose including Workers' Compensation or any other employee benefit programs. The students shall not be entitled to any monetary remuneration for services performed by them in the course of their training.



- G. The parties mutually agree each shall provide and maintain commercial general liability insurance or self-insurance acceptable to both parties in the minimum amounts of \$1,000,000 per occurrence, \$3,000,000 general aggregate and upon request shall furnish proof thereof in the form of a certificate of insurance within 30 days of the effective date of this Agreement. Each Certificate of Insurance shall specify that should any above described policies be cancelled before the expiration date thereof, notice will be delivered in accordance with the policy provisions.
- H. Both parties acknowledge they are independent contractors, and nothing contained in this Agreement shall be deemed to create an agency, joint venture, franchise or partnership relation between the parties and neither party shall so hold itself out. Neither party shall have the right to obligate or bind the other party in any manner whatsoever, and nothing contained in this Agreement shall give or is intended to give any right of any kind to third persons.
- I. Any failure of a party to enforce that party's right under any provision of this Agreement shall not be construed or act as a waiver of said party's subsequent right to enforce any provisions contained herein.
- J. Notices required or permitted to be provided under this Agreement shall be in writing and shall be deemed to have been duly given if mailed first class to the parties that signed this agreement and to the addresses below.

FIELDWORK SITE CONTACT INFORMATION:

Albany Unified School District  
 819 Bancroft Way  
 Berkeley, CA 94710  
 Attn: Marina Gonzalez  
 Phone: (510) 558-3754

UNIVERSITY CONTACT INFORMATION:


Brandman University  
 16355 Laguna Canyon Road  
 Irvine, CA 92618  
 Attn: School of Education, Dean  
 Fax: (800) 775-0128

- K. If any term or provision of this Agreement is for any reason held to be invalid, such invalidity shall not affect any other term or provision, and this Agreement shall be interpreted as if such term or provision had never been contained in this Agreement.
- L. In the event of any material default under this Agreement, which default remains uncured for a period of twenty-one (21) days after receipt of written notice of such default, or in the event of the loss of WASC accreditation by the UNIVERSITY, this Agreement may be immediately terminated by the non-defaulting party.
- M. This Agreement fully supersedes any and all prior agreements or understandings between the parties or any of their respective affiliates with respect to the subject matter hereof. No change, modification, addition, amendment, or supplement to this Agreement shall be valid unless set forth in writing and signed and dated by both parties hereto subsequent to the execution of this Agreement.
- N. This Agreement shall be construed in accordance with the laws of the State of California in effect at the time of the execution of this Agreement. Should either party institute legal action to enforce any obligation contained herein, it is agreed that the proper venue of such suit or action shall be Orange County, California.

#### IV. TERM AND TERMINATION OF AGREEMENT

- A. THE TERM of this Agreement shall be effective 01/14/2019 and shall continue in full force and effect through 01/13/2022. This Agreement may be renewed for one (1) additional term of the contract by mutual written consent of the parties.
- B. THIS AGREEMENT may be terminated by either the UNIVERSITY or the FIELDWORK SITE with or without cause upon thirty (30) days written notice provided that (subject to the other terms of this Agreement) all students performing fieldwork at the time of notice of termination are given the opportunity to complete their fieldwork at the Fieldwork Site.

#### SIGNATURES:

FIELDWORK SITE:      Signature:   
                                  Name: VALERIE WILLIAMS  
                                  Title: SUPERINTENDENT  
                                  Date: 1/11/19

UNIVERSITY:              Signature: \_\_\_\_\_  
                                  Name: Phillip L. Doolittle  
                                  Title: Executive Vice Chancellor of Finance and  
Administration and Chief Financial Officer  
                                  Date: \_\_\_\_\_

Appendix A  
Payment for Master Teachers for Teacher Education Fieldwork Only

**I. SPECIAL PROVISIONS – RATES and PAYMENTS**

- (a) \$ 200 Master Teacher stipend per eight (8) week session of full-time student teaching consisting of three to six (3-6) units for Multiple and Single Subject Credential candidates.
- (b) \$ 200 Master Teacher stipend per eight (8) week session of full-time student teaching consisting of three to six (3-6) units for Education Specialist Instruction Credential (Special Education) candidates.

**METHOD OF PAYMENT:** Stipend is to be paid directly to the Master Teacher.

In the event the assignment of a UNIVERSITY student is terminated by the UNIVERSITY and/or the FIELDWORK SITE for any reason after the student has been in student teaching and has been at the assignment for a minimum of two weeks, MASTER TEACHER shall receive payment for one assignment on account of each student as though there had been no termination of the assignment. Said payment is to exceed no more than six (6) units per session of terminated assignment. In the event the field experience of a UNIVERSITY student is terminated by the UNIVERSITY and/or the MASTER TEACHER for any reason after the student has been in the field experience for a minimum of two weeks, MASTER TEACHER shall receive payment for one assignment on account of each student as though there had been no termination of the assignment.

Within thirty (30) days following the close of each session or academic session of the UNIVERSITY, the MASTER TEACHER shall submit an invoice and I-9 form as provided and signed to them by the UNIVERSITY, to the UNIVERSITY for payment at the rate provided therein for all field experiences provided by the FIELDWORK SITE under and in accordance with this agreement during said session. This process may be altered according to individual districts procedures as to the manner in which the invoicing will proceed so long as the parties mutually agree to such alteration in advance.

## **Appendix B**

### **Specific Supervision Requirements for Each Program**

#### **Teacher Education Fieldwork:**

- A. "Field Experience" as used herein and elsewhere in this agreement means active participation in the duties and function of classroom under the direct supervision and instruction of employees of the FIELDWORK SITE who hold valid teaching credentials issued by the California Commission on Teacher Credentialing, authorizing them to serve as classroom teachers in the schools or classes in which the field experience is provided, and have completed a minimum of three years successful teaching experience. "Student Teaching" is used herein and elsewhere in this agreement means participation in the duties and function of classroom teaching under the direct supervision and instruction of employees of the FIELDWORK SITE who hold valid, teaching credentials issued by the California Commission on Teacher Credentialing, authorizing them to serve as classroom teachers in the schools or classes in which the student teaching experience is provided, and have completed a minimum of three years successful teaching experience.
- B. The UNIVERSITY'S Teacher Education Policy provides that student teachers without emergency or substitute permits may not be asked by the school districts to serve and be paid for substitute teaching as, under California law, student teachers are not certificated personnel and as they require full-time supervision. Those holding substitute or emergency permits may substitute for their master teacher only (a maximum of four (4) days only): when s/he is ill; when it is determined by the principal that this is in the best interest of the students in the classroom as well as the candidate; after the first four weeks of the first assignment; and/or when the candidate is paid.
- C. "Session of Student Teaching," for Multiple Subject and Single Subject Credential candidates as used herein and elsewhere in this agreement is considered to be a full day of student teaching daily for five (5) days a week for a minimum of eight (8) weeks for elementary credential candidates (for this, the elementary credential candidate receives three to six (3-6) session units of practice teaching credit), and three periods a day for five (5) days a week for a minimum of eight (8) weeks for secondary credential candidates (for this, the secondary credential candidate receives three to six (3-6) session units of practice teaching credit).
- D. "Session of Student Teaching," for Education Specialist Instruction Credential (Special Education) candidates as used herein and elsewhere in this agreement is considered to be a full day of student teaching daily for five (5) days a week for a minimum of eight (8) weeks for elementary credential candidates (for this, the elementary credential candidate receives three to six (3-6) session units of practice teaching credit), and three periods a day for five (5) days a week for a minimum of eight (8) weeks for secondary credential candidates (for this, the secondary credential candidate receives three to six (3-6) session units of practice teaching credit).
- E. An assignment of a Multiple Subject and Single Subject Credential candidate of the UNIVERSITY to student teaching in classes of schools of the FIELDWORK SITE shall be for a two eight (8) week session as mutually agreed between the UNIVERSITY and FIELDWORK SITE.
- F. An assignment of an Education Specialist Instruction Credential (Special Education) candidate of the UNIVERSITY to student teaching in classes of schools of the FIELDWORK SITE shall be for a single eight (8) week session as mutually agreed between the UNIVERSITY and FIELDWORK SITE.
- G. The assignment of a UNIVERSITY student to field experiences and student teaching at FIELDWORK SITE shall be deemed to be effective for the purposes of this agreement as of the date the student presents to the proper FIELDWORK SITE officials the assignment papers or other documents provided by the UNIVERSITY effecting such assignment, but not earlier than the date of such assignment as shown on such card or other document.

### **School Counseling Fieldwork:**

- A. Provide an average of one (1) hour of individual or one-and-one-half (1.5) hours of small group supervision per week from an experienced school counselor with at least two years of professional experience.
- B. Provide opportunities for students to gain a broad range of experiences, including experiences in:
  - a. Personal and career assessments
  - b. Personal counseling experience in either an individual or group context
  - c. Experience in School-based programs serving parents and family members
  - d. Observing classroom instruction
  - e. Attending district and school based meetings
  - f. Mapping school-based community resources
  - g. The candidate is to perform, under supervision, the functions of school counselors in school counseling domains.
  - h. Participating in professional development activities.
  - i. Participating in individual or group supervision.
  - j. Learning about and using technology and information systems.
  - k. Learning about Individual differences and student diversity.
- C. The FIELDWORK SITE shall provide activities that occur across at minimum of two of four settings, including, (a) elementary, middle school or junior high, and (b) high school.
- D. The FIELDWORK SITE in collaboration with the UNIVERSITY will designate one school counselor who has at least two years experience in school counseling to serve as the primary supervisor. The student may also work with other experienced school counselors for specific activities. In no case shall any supervisor be assigned by the FIELDWORK SITE to provide concurrent supervision for more than two interns or students.
- E. The FIELDWORK SITE shall ensure that the student receives an average of one hour of individual or one and one-half hours of group face-to-face supervision per week, although more time may be needed, especially at the beginning of the FIELDWORK experience.
- F. The FIELDWORK SITE supervisor, in collaboration with the UNIVERSITY faculty, will complete at least one written evaluation of the student's performance near the end of each university session.
- G. The FIELDWORK SITE shall ensure that the student will be treated by the district as part of the professional staff and provided a supportive work environment, adequate supplies, counseling and test materials. In addition, it shall see that the student is encouraged to participate in district, SELPA, or county committees; and that he/she is provided release time as needed to attend professional development experiences or professional association meetings.

### **I. Specific Supervision Requirements School Psychology Fieldwork:**

- A. Provide an average of one (1) hour of individual or one-and-one-half (1.5) hours of small group supervision per week from an experienced school psychologist with at least two years of professional experience.
- B. Provide experiences with a diverse student population.
- C. Provide experiences with a variety of educational programs.
- D. Provide opportunities for students to gain a broad range of experiences, including experiences in:

- a. Data based decision making: Assessing and reevaluating individual pupils and their programs.
  - b. Collaboration and consultation with school personnel and participation on interdisciplinary teams.
  - c. Developing, implementing and evaluating academic and behavioral interventions.
  - d. Providing counseling and other mental health interventions.
  - e. Home, school, community collaboration: working with parents and community members.
  - f. Learning about, helping develop, or evaluating policy, practices and programs.
  - g. Participating in professional development activities.
  - h. Participating in individual or group supervision.
  - i. Learning about and using technology and information systems.
  - j. Learning about Individual differences and student diversity.
- E. The FIELDWORK SITE shall provide activities that occur across at minimum of two of four settings, including (a) preschool, (b) elementary, (c) middle school or junior high, and (d) high school.
- F. The FIELDWORK SITE in collaboration with the UNIVERSITY will designate one school psychologist who has at least two years experience in School Psychology to serve as the primary supervisor. The student may also work with other experienced school psychologists for specific activities. In no case shall any supervisor be assigned by the FIELDWORK SITE to provide concurrent supervision for more than two interns or students.
- G. The FIELDWORK SITE shall ensure that the student receives an average of one hour of individual or one and one-half hours of group face-to-face supervision per week, although more time may be needed, especially at the beginning of the FIELDWORK experience.
- H. The FIELDWORK SITE supervisor, in collaboration with the UNIVERSITY faculty, will complete at least one written evaluations of the student's performance near the end of each university session.
- I. The FIELDWORK SITE shall ensure that the student will be treated by the district as part of the professional staff and provided a supportive work environment, adequate supplies, counseling and test materials. In addition, it shall see that the student is encouraged to participate in district, SELPA, or county committees; and that he/she is provided release time as needed to attend professional development experiences or professional association meetings.

#### **School Administration:**

- A. The FIELDWORK SITE shall provide student with individual and/or small group supervision from an experienced school administrator.
- B. The FIELDWORK SITE shall ensure that the student receives an average of one hour of individual and/or one and one-half hours of group face-to-face supervision per week, although more time may be needed, especially at the beginning of the FIELDWORK experience.
- C. The FIELDWORK SITE supervisor, in collaboration with the UNIVERSITY faculty, will complete at least one written evaluation of the student's performance near the end of each university session.

AGREEMENT # 19-01  
SSU Account No. 613862-S0100-1100

**SONOMA STATE UNIVERSITY  
STUDENT TEACHING AGREEMENT**

THIS AGREEMENT entered into by and between the Trustees of the California State University, on behalf of the State of California, through Sonoma State University, hereinafter called University and the Albany Unified School District, hereinafter called the District:

WITNESSETH

WHEREAS, the District is authorized to enter into agreements with the University, to provide teaching experience through practice teaching to students enrolled in teacher training curricula of the State University; and

WHEREAS, any such agreement may provide for the payment for the services rendered by the District of an amount not to exceed the actual cost to the District of the services rendered; and

WHEREAS, it has been determined between the parties hereto that the payments to be made to the District under this agreement do not exceed the actual cost to the District of the services rendered by the District; and

WHEREAS, the honorarium or payment provided herein is intended to be transmitted promptly by the District to the supervising teacher as compensation for and recognition of services performed for the student teacher in the supervisory teacher's charge;

NOW, THEREFORE, it is mutually agreed between the University and the District as follows:

SPECIAL PROVISIONS

The term of the Agreement is from January 23, 2019 through June 30, 2020.

Pending no further budget reductions, the University shall pay District for such completed services at the RATE AND AMOUNT OF \$100.00 per full-time student teacher (10 or more units).

GENERAL TERMS AND CONDITIONS

1. The District shall provide to Sonoma State University students, teaching experience through practice teaching in schools and classes of the District not to exceed the units of practice teaching set forth in the Special Provisions. Such practice teaching shall be provided in such schools or classes of the District, and under the direct supervision and instruction of such employees of the District, as the District and the University through their duly authorized representative may agree upon.

As required by State law, the student teacher will be participating in the Performance Assessment of California Teachers (PACT). The terms of this process will be provided to the District in a separate notice.

The District may, for good cause, refuse to accept for practice teaching any student of Sonoma State University assigned to practice teaching in the District, and upon request of the District, made for good cause, the University shall terminate the assignment of any student of Sonoma State University to practice teaching in the District.

"Practice teaching" as used herein and elsewhere in this agreement means active participation in the duties and functions of classroom teaching under the direct supervision and instruction of employees of the District holding valid credentials issued by the State Board of Education authorizing them to serve as classroom teachers in the schools or classes in which the practice teaching is provided.

2. The University will pay the District for the performance by the District of all services required to be performed under this agreement at the rates set forth in the Special Provisions for each semester unit of practice teaching.

3. An assignment of a student of Sonoma State University to practice teaching in schools or classes of the District shall be, at the discretion of the University, either for approximately nine (9) weeks or for approximately eighteen (18) weeks, but a student may be given more than one assignment by Sonoma State University to practice teaching in such schools or classes.

The assignment of a student of Sonoma State University to practice teaching in the district shall be deemed to be effective for purposes of this agreement as of the date the student presents to the proper authorities of the District the assignment card or other document given the student by Sonoma State University effecting such assignment, but not earlier than the date of such assignment as shown on such card or other document.

In the event the assignment of a student of Sonoma State University to practice teaching is terminated by Sonoma State University for any reason, the District shall receive payment on account of such student except that if such assignment is terminated before the end of the ninth week of the term of the assignment, the District shall receive payment for an assignment for nine (9) weeks only. If a student is assigned by Sonoma State University to another teacher of the District after an assignment has become effective, this shall be considered for payment purposes as an entirely new and separate assignment.

Absences of a student from assigned practice teaching shall not be counted as absences in computing the semester units of practice teaching provided the student by the District.

4. Within a reasonable time following the close of each semester of Sonoma State University, Sonoma State University shall pay the District at the rate provided herein, for all units of practice teaching provided by the District under and in accordance with this agreement during said semester. The University will pay the amount of such invoice from monies made available for such purpose by or pursuant to the laws of the State of California.

5. Notwithstanding any other provisions of this agreement, the University shall not be obligated by this agreement to pay the District any amount in excess of the total sum set forth in the Special Provisions.

6. Workers' Compensation benefits as required by law. University agrees to provide Workers' Compensation coverage for students during a student teaching assignment with the District.

7. Before assigning student to District, Sonoma State University will instruct such student on applicable University and federal laws relating to unlawful discrimination (including harassment).

8. Sonoma State University (University) shall be responsible for damages caused by the negligence of its officers, agents and employees occurring in the performance of this event. District shall be responsible for damages caused by the negligence of its officers, agents and employees occurring in the performance of this event. It is the intention of University and School District that the provision of this paragraph be interpreted to impose on each party responsibility for the negligence of their respective officers, agents, and employees.

9. All new University credential program admits must present a valid negative TB test, file for a Certificate of Clearance and complete the Legal Seminar requirement prior to beginning the Credential Program and enrolling in participant observation. Proof of a substitute-teaching permit will suffice for Certificate of Clearance and TB requirements.

10. All University students advancing to Full Time Student Teaching, must have a Certificate of Clearance, a valid Negative TB test and documentation of completion of the Legal Seminar requirements on file with University, in the student's record prior to the first day of the semester of Full Time Student Teaching.



11. The parties prohibit any district employee from harassing or discriminating against any other district employee or job applicant on the basis of the person's actual or perceived race, religious creed, color, national origin, ancestry, age, marital status, pregnancy, physical or mental disability, medical condition, genetic information, veteran status, gender, gender identity, gender expression, sex, or sexual orientation.

12. The District will hold harmless and indemnify the University against all claims, demands, suits, judgments, expense and costs of any and every kind, insofar as it may legally do so and subject to the availability of funds, on account of injury to or death of persons or loss of or damage to property that is the proximate result of negligent act or omission of District and/or its officers, agents and/or employees in connection with its and their performance of the terms of this Agreement.

The University will hold harmless and indemnify the District against all claims, demands, suits, judgments, expense and costs of any and every kind, insofar as it may legally do so and subject to the availability of funds, on account of injury to or death of persons or loss of or damage to property that is the proximate result of negligent act or omission of University and/or its officers and/or its agents and/or employees in connection with its and their performance of the terms of this Agreement.

13. The Board prohibits any district employee from harassing or discriminating against any other district employee or job applicant on the basis of the person's actual or perceived race, religious creed, color, national origin, ancestry, age, marital status, pregnancy, physical or mental disability, medical condition genetic information, veteran status, gender, gender identity, gender expression, sex, or sexual orientation.

Pending no further budget reductions, all Master Teacher stipends will be paid at the rate of \$100 per full-time student teacher (10 or more units). Only the following courses will receive stipends:

Program	Course Number	Units	Amount \$
Single Subject	458	12	100.00
Special Education	465	10	100.00
Special Education	467	10	100.00
Multiple Subject	482	10	100.00

STATE OF CALIFORNIA

TRUSTEES OF THE CALIFORNIA STATE UNIVERSITY

SONOMA STATE UNIVERSITY

1801 East Cotati Avenue  
Rohnert Park, CA 94928

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

and

Albany Unified School District  
819 Bancroft Way  
Berkeley, CA 94710

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_



## Graduate School of Education— Student Teaching Agreement

THIS AGREEMENT is made and entered into on 1/4/23; between The Regents of the University of California on behalf of its:

Graduate School of Education  
University of California, Berkeley  
1501 Tolman Hall  
Berkeley, CA 94720-1670

hereinafter referred to as the “University,” and

Albany Unified School District  
819 Bancroft Way  
Berkeley, CA 94710

hereinafter referred to as “the Organization.”

1. The term of this Agreement shall be from January 23, 2019 through June 30, 2020 and thereafter shall be automatically extended for a period of one year not to exceed a total of five (5) years, unless terminated by either party upon a minimum 60-day advance written notice to the other party.
2. The student assignment shall be in the form of a letter provided by the University, which will include the student’s name and a statement of work, which will incorporate by reference, the terms of this agreement. The Organization shall provide training experience to the University’s student as outlined in the statement of work.
3. Such training shall be provided in such schools, classes of the Organization, and under the supervision and instruction of such employees of the Organization, or as the Organization and University through their representatives, may agree upon.
4. The Organization may, for good cause, refuse to accept any student of the University assigned to train in the Organization, and upon request of the Organization, made for reasonable cause, University shall terminate the assignment of its student to train in the Organization.
5. Training in Organization settings as used herein and elsewhere in this Agreement means active participation in the duties and functions of the school and district classrooms under the direct supervision and instruction of permanent or probationary employees of the Organization holding valid credentials issued by the State Board of Education of California or the California Commission on Teacher Credentialing, other than emergency permits or provisional credentials, authorizing them to serve as classroom teachers or pupil personnel service workers in the schools or classes in which the training is provided.
6. Training in Organization settings as used herein and elsewhere in this Agreement means active participation in the duties and functions of the Organization under the supervision and instruction of permanent employees of the Organization holding valid licenses issued by the appropriate State licensing bodies, authorizing them to serve as training supervisors in all settings in which the training is provided.
7. An assignment of a student of University to train in schools, or classes of the Organization shall be at the discretion of University, but a student may be given more than one assignment by University to train in such agencies, schools or classes.

8. The assignment of a student of University to train in the Organization shall be deemed to be effective for the purpose of this Agreement as of the date the student presents to the proper authorities of the Organization a current University document given him or her by University effecting such assignment, but not earlier than the date of such assignment.
9. Each party shall defend, indemnify, and hold the other party harmless from and against any and all liability, loss, expense, including reasonable attorneys' fees, or claims for injury or damages arising out of the performance of this Agreement but only in proportion to and to the extent such liability, loss, expense, attorneys' fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of the indemnifying party, its officers, agents, or employees.
10. University students participating in training in accordance with this Agreement shall carry medical insurance, but are not covered by University's general liability insurance and are not considered employees of the University for the purpose of University's Workers Compensation insurance coverage. University's student shall be responsible for providing \$1,000,000 in general liability insurance, to be in effect when the student is participating in training in accordance with this Agreement. It shall be the Organization's responsibility to ensure compliance with the insurance provisions of this Paragraph 10.
11. The Organization shall not use the name of the "University of California," or any abbreviation thereof, or any name of which "University of California" is a part, or any trademarks or logos of the University, in any commercial context, including, without limitation, on products, in media (including websites), and in advertisements, in cases when such use may imply an endorsement or sponsorship of the Organization, its products or services. All uses of the University's name and trademarks must receive prior written consent from The Regents of the University of California through the Office of Business Contracts and Brand Protection. This policy complies with California Education Code Section 92000.
12. The Organization shall comply with all applicable federal, state, and local laws, including, without limitation, any laws and prohibitions regarding protection of personal and confidential information, safety, discrimination, and sexual harassment.
13. The Graduate School of Education ("GSE") will create and provide an annual report for Organization that focuses on describing GSE's local impact. To support GSE's reporting, Organization will provide a list of its current certificated administrators including their names, positions, and site locations. The list will be provided once per year when requested by GSE staff. In addition, Organization consents to being named as a partner district in all GSE informational documents and reports.
14. The Board prohibits any district employee from harassing or discriminating against any other district employee or job applicant on the basis of the person's actual or perceived race, religious creed, color, national origin, ancestry, age, marital status, pregnancy, physical or mental disability, medical condition, genetic information, veteran status, gender, gender identity, gender expression, sex, or sexual orientation.

ORGANIZATION

UNIVERSITY

Albany Unified School District

The Regents of the University of California

By: \_\_\_\_\_

By: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

## ReqPay12c

## Board Report

## November 2018 Warrant Listing

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
51119534	11/02/2018	ALBANY BOWL	010-5810	18/19 AHS TRIPS		120.00
51119535	11/02/2018	AMAZON CAPITAL SERVICES, INC.	010-4300	AHS SCIENCE SUPPLIES	6.03	
				AHS SCIENCE SUPPLIES - P19-00314	29.88	
				AMS STACKING CHAIR	54.85	
				MARIN PROJECTOR MOUNT KITS	1,097.40	
				POWER CORDS & CABLES - MARIN	405.50	
				THE BOOK WHISPERER - AMS	123.99	
				TIMERS FOR AMS COUNSELING	41.68	
				TRIPODS, PA SPEAKER, WALL CALENDAR - AHS	540.98	
				Unpaid Sales Tax	7.80-	2,292.51
51119536	11/02/2018	ALBANY USD	010-3751	11/18 CALPERS	13,908.10	
			010-3752	11/18 CALPERS	6,242.00	
			010-5800	11/18 CALPERS	1,548.06	
			010-9534	11/18 CALPERS	575,160.89	596,859.05
51119537	11/02/2018	ALBANY USD	010-3752	11/18 BOE CALPERS	133.00	
			010-5800	11/18 BOE CALPERS	26.20	
			010-9534	11/18 BOE CALPERS	11,255.21	11,414.41
51119538	11/02/2018	LEAH BASTACKY	010-5838	LIVE SCAN REIMB		20.00
51119539	11/02/2018	BLICK ART MATERIALS	010-4300	AHS ART SUPPLIES		1,125.39
51119540	11/02/2018	KATHLEEN BLISS C/O ALBANY HIGH	010-5838	LIVE SCAN REIMB		20.00
51119541	11/02/2018	SANAE BOUCHENTOUF C/O ALBANY HIGH	010-5838	LIVE SCAN REIMB		20.00
51119542	11/02/2018	A. TAYLOR BRADLEY C/O ALBANY HIGH	010-5838	LIVE SCAN REIMB		20.00
51119543	11/02/2018	BRIGHT PATH THERAPISTS	010-5825	PHYSICAL THERAPY SERVICES		1,394.00
51119544	11/02/2018	LASHUNDA BROWN C/O MAC HIGH	010-5838	LIVE SCAN REIMB		20.00
51119545	11/02/2018	ESPERANZA CAMPOS C/O ALBANY HIGH	010-5838	LIVE SCAN REIMB		20.00
51119546	11/02/2018	CHILDHHELP INC.	010-4300	SUBS MATERIALS	3,509.81	
				Unpaid Sales Tax	311.81-	3,198.00
51119547	11/02/2018	SHEENA CLARK C/O FOOD SERVICES	010-5838	LIVE SCAN REIMB		20.00
51119548	11/02/2018	CLAY PEOPLE	010-4300	DONATION - CLAY FOR AHS ART	439.00	
				Unpaid Sales Tax	2.00-	437.00
51119549	11/02/2018	CALIF. MATH COUNCIL - NORTH	010-5200	2018 CMC ASILOMAR CONFERENCE REGISTRATION		350.00
51119550	11/02/2018	AMBER DINOVA C/O ALBANY HIGH	010-5838	LIVE SCAN REIMB		20.00
51119551	11/02/2018	BANKCARD CENTER	010-4300	MAC HIGH CREDIT CARD EXPENSES	292.03	
				SUPT. CREDIT CARD EXPENSES	120.80	
			010-5200	SUPT. CREDIT CARD EXPENSES	6.00	
			120-4300	ACC CREDIT CARD EXPENSES	214.73	

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

ESCAPE ONLINE

Page 1 of 13

## ReqPay12c

## Board Report

## November 2018 Warrant Listing

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
51119551	11/02/2018	BANKCARD CENTER	120-5800	ACC CREDIT CARD EXPENSES	17.33	650.89
51119552	11/02/2018	HEATHER DUNCAN C/O CORNELL	010-4315	08/30-10/17 MILEAGE		134.07
51119553	11/02/2018	EAST BAY REGIONAL PARK DISTRICT	010-5810	AHS HAZEL ATLAS MINE TOURS		430.00
51119554	11/02/2018	ELLIS BUEHLER MAKUS LLP	010-5825	INVESTIGATION SERVICES		10,283.97
51119555	11/02/2018	GOPHER SPORTS	010-4300	OCEAN VIEW PE EQUIPMENT		400.05
51119556	11/02/2018	JOSEPH GRIFFITHS	010-5838	LIVE SCAN REIMB		20.00
51119557	11/02/2018	MEGAN HAGLER C/O ALBANY HIGH	010-5838	LIVE SCAN REIMB		20.00
51119558	11/02/2018	HD Supply	010-4300	MAINTENANCE SUPPLIES / HARDWARE		1,281.93
51119559	11/02/2018	JANET HUNT	010-5838	LIVE SCAN REIMB		20.00
51119560	11/02/2018	COLE JAMES	010-5825	AHS GUEST SPEAKER		150.00
51119561	11/02/2018	BRIAN KIM C/O ALBANY MIDDLE	010-5838	LIVE SCAN REIMB		20.00
51119562	11/02/2018	DANIEL KRASNOR C/O OCEAN VIEW	010-5838	LIVE SCAN REIMB		20.00
51119563	11/02/2018	LESLIE CERAMIC & CRAFTS SUPPLY	010-4300	CLAY - AMS		208.27
51119564	11/02/2018	LINCOLN AQUATICS	010-4300	AAC SUPPLIES	1,517.29	
				AHS WATER PROGRAM EQUIPMENT	211.49	1,728.78
51119565	11/02/2018	MAGGIORA BAKING CO	130-4700	FOOD		30.50
51119566	11/02/2018	MARINA MECHANICAL	010-5670	DISTRICT WIDE HVAC REPAIRS		1,077.19
51119567	11/02/2018	PARENT	010-5827	* BASIC EDUCATION		2,240.00
51119568	11/02/2018	LAURA McMANUS C/O MARIN	010-5838	LIVE SCAN REIMB		20.00
51119569	11/02/2018	MELANIE MICKELSON C/O CORNELL	010-5838	LIVE SCAN REIMB		20.00
51119570	11/02/2018	NANHAI BOOK STORE	120-4300	OVC PROGRAM SUPPLIES	303.57	
				Unpaid Sales Tax	1.89-	301.68
51119571	11/02/2018	NOODLE TOOLS INC	010-4300	AHS SUBSCRIPTION RENEWAL		504.00
51119572	11/02/2018	OFFICE DEPOT	010-4300	AHS SUPPLIES	2,782.48	
				AMS SUPPLIES	2,067.79	
				CORNELL SUPPLIES	228.12	
				D.O. SUPPLIES	188.17	
				DISTRICT OFFICE SUPPLIES	54.60-	
				MARIN SUPPLIES	488.73	
				OCEAN VIEW SUPPLIES	37.73	
				STUDENT ENROLLMENT CENTER SUPPLIES	166.19	
			120-4300	ACC SUPPLIES	161.46	6,066.07
51119573	11/02/2018	OJO TECHNOLOGY	010-5670	TROUBLESHOOTING AHS SECURITY CAMERAS		610.00
51119574	11/02/2018	MARIETTE PATENT	010-5838	LIVE SCAN REIMB		20.00
51119575	11/02/2018	PITNEY BOWES	010-5800	AHS POSTAGE FEES		39.98

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

ESCAPE ONLINE

Page 2 of 13

## ReqPay12c

## Board Report

## November 2018 Warrant Listing

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
51119576	11/02/2018	PRUDENTIAL OVERALL SUPPLY	010-5800	DISTRICT UNIFORM SERVICE		1,505.46
51119577	11/02/2018	SAFETY TRAINING SEMINARS	120-5200	ACC PEDIATRIC FIRST-AID CPR TRAINING		2,950.00
51119578	11/02/2018	MARE STATON C/O CORNELL SCHOOL	010-4315	10/01-10/11 MILEAGE REIMB		186.42
51119579	11/02/2018	SARAH WARD C/O ALBANY HIGH	010-5838	LIVE SCAN REIMB		20.00
51119580	11/02/2018	WESSNE'S JANITORIAL SERVICE	010-5800	D.O. CLEANING SERVICE		1,375.00
51119581	11/02/2018	JOANNE RUTH WILE	010-5800	TRAUMA GRANT COORDINATOR	600.00	
			010-5825	MENTAL HEALTH COORDINATOR	1,000.00	1,600.00
51119582	11/02/2018	YING ZHANG	010-5838	LIVE SCAN REIMB		20.00
51155492	11/07/2018	ACSIG - DELTA DENTAL	010-9534	11/18 COBRA DENTAL	885.90	
				11/18 DENTAL	42,197.90	43,083.80
51155493	11/07/2018	ALAMEDA COUNTY OFFICE OF ED	010-5200	SCEINCE WORKSHOP (M. KIM & A. COHEN)		1,500.00
51155494	11/07/2018	AMAZON CAPITAL SERVICES, INC.	010-4300	CORNELL POCKET PORTFOLIOS	41.23	
				DONATION - CORNELL CLASSROOM SUPPLIES	123.28	
			120-4300	ACC UNITY BRACELETS - QRIS	169.80	
				SUPPLIES FOR CEDARS PROGRAM	97.74	
				Unpaid Sales Tax	21.43-	410.62
51155495	11/07/2018	AQUA SOURCE	210-5800	ASSEMBLE & INSTALL RANGER ADA LIFT AT AAC		5,372.49
51155496	11/07/2018	AUS WEST LOCKBOX	130-5800	FOOD SERVICE TOWEL & MOP SERVICE		158.88
51155497	11/07/2018	AUTOMATIC RESPONSE SYSTEMS	010-4300	AHS SHREDDING SERVICE		65.00
51155498	11/07/2018	BULK OFFICE SUPPLY	010-4300	AMS PENCILS		72.26
51155499	11/07/2018	JEFFERY CASTLE C/O ALBANY HIGH SCHOOL	010-4300	REIMBURSEMENT FOR CLASSROOM SUPPLIES		194.51
51155500	11/07/2018	CDW GOVERNMENT INC	010-4300	TECH SUPPLIES	1,629.01	
			212-6288	MICROSOFT SERVERS - AMS ANNEX	1,478.52	3,107.53
51155501	11/07/2018	ALIZA COHEN C/O ALBANY HIGH	010-4300	REIMBURSEMENT FOR CLASSROOM SUPPLIES		189.70
51155502	11/07/2018	PARENT	010-5827	* SPECIALIZED ACADEMIC INSTRUCTION		2,370.00
51155503	11/07/2018	AERIES SOFTWARE	010-5200	AERIES CONFERENCE - K. NICOHLS		525.00
51155504	11/07/2018	EBMUD	010-5555	08/23-10/24 SERVICE	499.84	
				09/20-10/18 SERVICE	1,988.11	2,487.95
51155505	11/07/2018	HALDEMAN HOMME, INC.	010-6400	AHS APPLIED TECH EQUIPMENT		27,413.90
51155506	11/07/2018	Heinemann	010-4300	CORNELL CLASSROOM MATERIALS	47.14	
			010-5200	WEBINAR REGISTRATION	477.00	524.14
51155507	11/07/2018	WELLS FARGO EQUIPMENT FINANCE	010-7438	EQUIPMENT RENTAL	61.91	

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

ESCAPE ONLINE

Page 3 of 13

## ReqPay12c

## Board Report

## November 2018 Warrant Listing

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
51155507	11/07/2018	WELLS FARGO EQUIPMENT FINANCE	010-7439	EQUIPMENT RENTAL	824.57	886.48
51155508	11/07/2018	IXL LEARNING	010-4300	OV CLASS SUBSCRIPTION		249.00
51155509	11/07/2018	JAMF SOFTWARE	010-5830	JAMF PRO LICENSES FOR MAC/iPAD MANAGEMENT		9,152.00
51155510	11/07/2018	Learning A-Z	010-4300	CORNELL SUBSCRIPTION		1,799.10
51155511	11/07/2018	LIGHTSPEED TECHNOLOGIES	010-4300	REDMIKE BATTERIES & MICROPHONES		1,284.08
51155512	11/07/2018	LINCOLN AQUATICS	010-4300	AAC SUPPLIES		3,470.43
51155513	11/07/2018	MICHAEL'S TRANSPORTATION SRV	010-5810	AHS ATHLETICS TRANSPORTATION (9035)		3,509.50
51155514	11/07/2018	N2Y	010-5830	SUBSCRIPTIONS - SPED		2,366.88
51155515	11/07/2018	OFFICE DEPOT	010-4300	AHS SUPPLIES	99.52	
				AMS SUPPLIES	84.07	
				CORNELL SUPPLIES	377.64	
				D.O. SUPPLIES	28.80	
				SPECIAL EDUCATION SUPPLIES	125.15	715.18
51155516	11/07/2018	PG&E	010-5520	09/20-10/21 SERVICE	328.10	
				09/21-10/22 SERVICE	23,052.76	
			120-5520	09/21-10/22 SERVICE	26.04	23,406.90
51155517	11/07/2018	PURCHASE POWER	010-5800	AHS POSTAGE FEE		39.98
51155518	11/07/2018	SCHOOL NURSE SUPPLY	010-4300	AHS FIRST AID SUPPLIES		214.00
51155519	11/07/2018	STUDIES WEEKLY	010-4300	CORNELL CLASSROOM SUBSCRIPTIONS	1,007.51	
				Unpaid Sales Tax	89.51-	918.00
51155520	11/07/2018	UNITED PARCEL SERVICE	010-4300	SHIPPING CHARGES		66.64
51155521	11/07/2018	VOYAGER SOPRIS LEARNING	010-4300	OCEAN VIEW REWARDS MATERIALS		131.61
51156956	11/07/2018	ALHAMBRA	010-4300	DISTRICT OFFICE WATER DELIVERY		92.77
51156957	11/07/2018	ANAYA CONSTRUCTION	010-6170	CORNELL FENCE		6,500.00
51156958	11/07/2018	AUS WEST LOCKBOX	130-5800	FOOD SERVICE TOWEL & MOP SERVICE		227.34
51156959	11/07/2018	BETTINA LARROUDE & ASSOCIATES	010-5825	ASSESSMENT		1,800.00
51156960	11/07/2018	BONAMI BAKING	130-4700	FOOD		703.00
51156961	11/07/2018	CDW GOVERNMENT INC	010-4300	AHS MICROSOFT OFFICE	92.38	
				MICROSOFT OFFICE FOR SPED	46.19	138.57
51156962	11/07/2018	COMTEL SERVICE COMPANY	010-5800	CONSULTATION DURING POWER OUTAGE		542.50
51156963	11/07/2018	CRYSTAL CREAMERY	130-4700	DAIRY		1,548.06
51156964	11/07/2018	CULTURE SHOCK YOGURT	130-4700	YOGURT		300.00
51156965	11/07/2018	DANIELSEN	130-4700	FOOD & SUPPLIES	4,744.62	
			130-4710	FOOD & SUPPLIES	69.67	4,814.29

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

ESCAPE ONLINE

Page 4 of 13

## ReqPay12c

## Board Report

## November 2018 Warrant Listing

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
51156966	11/07/2018	ASHLEY DIEZ C/O OCEAN VIEW	010-4300	DONATION - REIMBURSEMENT FOR CLASSROOM SUPPLIES		200.00
51156967	11/07/2018	DOCUMENT TRACKING SERVICES	010-5830	12/01/18-12/01/19 DOCUMENT TRACKING SERVICES		1,750.00
51156968	11/07/2018	EAST BAY RESTAURANT SUPPLY	010-4300	GASKET		191.28
51156969	11/07/2018	EDUCATIONAL DATA SYSTEMS	010-4300	EXCESSIVE CELDT MATERIALS FEE		212.59
51156970	11/07/2018	ENTERPRISE RENT-A-CAR	010-5600	RENTALS		1,574.38
51156971	11/07/2018	FOOD 4 THOUGHT, LLC	130-4700	FOOD		816.54
51156972	11/07/2018	GOLD STAR FOODS	130-4700	FOOD		11,322.28
51156973	11/07/2018	Hayes Distributing Inc.	130-4700	FOOD		7,941.92
51156974	11/07/2018	HILLYARD/SAN FRANCISCO	010-4300	DISTRICT CUSTODIAL SUPPLIES		9,096.80
51156975	11/07/2018	HOME DEPOT INC.	010-4300	DISTRICT MAINTENANCE SUPPLIES		1,069.06
51156976	11/07/2018	MARIFLORENCE HUDSON C/O ALBANY HIGH SCHOOL	010-5200	REIMB FOR TRAVEL EXPENSES		307.17
51156977	11/07/2018	KONICA MINOLTA BUSINESS SOLUTIONS INC.	120-5610	ACC COPIER USAGE		150.64
51156978	11/07/2018	LANGUAGE PEOPLE, INC.	010-5825	TRANSLATION SERVICES		304.00
51156979	11/07/2018	MAGGIORA BAKING CO	130-4700	FOOD		725.40
51156980	11/07/2018	MARINA MECHANICAL	010-5670	DISTRICT WIDE HVAC REPAIRS		703.00
51156981	11/07/2018	MOBILE MODULAR MGMT. CORP.	140-5621	AHS CONTAINER RENTALS		175.60
51156982	11/07/2018	NEXTEL COMMUNICATIONS	010-5930	DISTRICT CELL PHONE SERVICE	566.58	
			120-5930	DISTRICT CELL PHONE SERVICE	142.71	709.29
51156983	11/07/2018	KRISTIN NICHOLS C/O STUDENT SERVICES	010-5200	REIMB FOR CONFERENCE EXPENSES		251.89
51156984	11/07/2018	NINYO & MOORE	211-6262	PERFORM GEOPHYSICAL SURVEY		2,570.00
51156985	11/07/2018	OFFICE DEPOT	010-4300	AHS SUPPLIES	179.66	
				CORNELL SUPPLIES	1,560.60	
				D.O. SUPPLIES	64.07	
				DONATION - CORNELL SUPPLIES	35.33	
				SPECIAL EDUCATION SUPPLIES	112.29	1,951.95
51156986	11/07/2018	OTIS ELEVATOR COMPANY	010-5610	AMS ELEVATOR SERVICE		156.28
51156987	11/07/2018	P & R PAPER SUPPLY COMPANY	130-4710	FOOD SERVICE SUPPLIES		1,078.31
51156988	11/07/2018	CEONDRRA PARROTT C/O AHS	010-5200	REIMB FOR CONFERENCE EXPENSES		205.39
51156989	11/07/2018	PENINSULA TOUR	010-5810	11/16 AHS TRIP TO COLLEGE OF SAN MATEO		1,067.00
51156990	11/07/2018	PARENT	010-5827	* ACADEMIC & TRANSPORTATION SERVICES		3,600.00
51156991	11/07/2018	LOURDES SAMPAYO C/O AHS	010-4300	REIMBURSEMENT FOR CLASSROOM SUPPLIES		80.00
51156992	11/07/2018	STAR ELEVATOR INC	010-5610	AHS ELEVATOR SERVICE		794.86
51156993	11/07/2018	SYSCO - SAN FRANCISCO	130-4700	FOOD & SUPPLIES	2,956.83	

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

ESCAPE ONLINE

Page 5 of 13



## ReqPay12c

## Board Report

## November 2018 Warrant Listing

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
51156993	11/07/2018	SYSCO - SAN FRANCISCO	130-4710	FOOD & SUPPLIES	434.75	3,391.58
51156994	11/07/2018	THE KEY SHACK, INC.	010-4300	DISTRICT LOCKSMITH SUPPLIES		115.24
51156995	11/07/2018	URBAN FARMER STORE	010-4300	MAINTENANCE SUPPLIES		120.26
51156996	11/07/2018	WILCO SUPPLY	010-4300	MAINTENANCE SUPPLIES		297.14
51156997	11/07/2018	WILLIAMS SCOTSMAN, INC.	250-5621	DISTRICT WIDE PORTABLE RENT		2,661.19
51156998	11/07/2018	YMCA POINT BONITA OUTDOOR &	010-5810	18/19 MARIN POINT BONITA TRIP		5,880.00
51158458	11/15/2018	ATKINSON, ANDELSON, LOYA, RUUD & ROMO PROFESSIONAL CORP	010-5826	08/18 LEGAL FEES	3,701.25	
				09/18 LEGAL FEES	7,482.26	11,183.51
51158459	11/15/2018	ACADEMIC THERAPY PUBLICATIONS	010-4300	SPECIAL EDUCATION TEST KIT		235.43
51158460	11/15/2018	ALAMEDA COUNTY ENVIRONMENTAL HEALTH	010-5800	MAINT SHOP FEES		615.00
51158461	11/15/2018	ALHAMBRA	130-4300	FOOD SERVICE WATER DELIVERY		24.93
51158462	11/15/2018	AMAZON CAPITAL SERVICES, INC.	010-4300	AHS PROJECTOR REMOTE & PRESENTER		63.39
51158463	11/15/2018	AMERICAN STAGE TOURS	010-5810	AHS TRIP TO CHABOT COLLEGE 03/01/19	1,360.00	
				AHS TRIP TO FOLSOM JAZZ FESTIVAL 01/26/19	1,645.00	3,005.00
51158464	11/15/2018	AUTOMATIC RESPONSE SYSTEMS	010-5800	DISTRICT OFFICE SHREDDING SERVICE		75.00
51158465	11/15/2018	SHELLY BALL C/O ALBANY HIGH SCHOOL	010-5810	REIMB FOR LIVE OAK FACILITY USAGE		277.00
51158466	11/15/2018	Teleli Brito C/O SELPA	010-4300	REIMBURSEMENT FOR SELPA EXPENSES	5.21	
			010-4315	REIMBURSEMENT FOR SELPA EXPENSES	3.68	
			010-5200	REIMBURSEMENT FOR SELPA EXPENSES	12.87	
			010-5910	REIMBURSEMENT FOR SELPA EXPENSES	3.61	25.37
51158467	11/15/2018	CASBO	010-5200	2019 CASBO CONFERENCE (J. KIM)	795.00	
				CBO SYMPOSIUM (J. KIM)	700.00	1,495.00
51158468	11/15/2018	COPY EXPRESS	010-5870	AMS PRINT/COPY SERVICES		120.73
51158469	11/15/2018	CHERYL COTTON C/O DISTRICT OFFICE	010-4315	07/30-08/28 MILEAGE		38.31
51158470	11/15/2018	DELTA EDUCATION	010-4300	CORNELL FOSS MATERIALS	1,284.24	
				MARIN FOSS MATERIALS	1,309.44	
				OCEAN VIEW FOSS MATERIALS	718.07	3,311.75
51158471	11/15/2018	JENNIFER DURAN C/O AMS	010-4300	REIMBURSEMENT FOR CLASSROOM SUPPLIES		84.62
51158472	11/15/2018	EBMUD	010-5555	08/30-10/31 SERVICE		792.78
51158473	11/15/2018	FEDEX	010-5920	SHIPPING CHARGES		140.01

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

ESCAPE ONLINE

Page 6 of 13

## ReqPay12c

## Board Report

## November 2018 Warrant Listing

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
51158474	11/15/2018	GRANICUS, INC.	010-5825	MINUTES MAKER		140.00
51158475	11/15/2018	Heinemann	010-4100	CORNELL UNITS OF STUDY FOR READING	1,122.75	
				MARIN UNITS OF STUDY FOR TEACHING READING	288.53	1,411.28
51158476	11/15/2018	HIBSER YAMAUCHI ARCHITECTS	140-6201	ARCHITECTURAL SERVICES FOR THE OCEAN VIEW PROJECT	9,000.00	
			212-6201	AMS ANNEX BRIDGING ARCHITECTURAL SERVICES	9,736.36	18,736.36
51158477	11/15/2018	WELLS FARGO VENDOR FIN SERV	010-5611	DISTRICT WIDE COPIER LEASE		3,273.42
51158478	11/15/2018	KONICA MINOLTA BUSINESS SOLUTIONS INC.	010-5610	AHS COPIER USAGE	949.11	
				AMS COPIER USAGE	537.89	
				MAC COPIER USAGE	24.25	1,511.25
51158479	11/15/2018	SEAN KRAZIT C/O ALBANY HIGH	010-4300	REIMBURSEMENT FOR CLASSROOM BOOKS		62.72
51158480	11/15/2018	LINCOLN AQUATICS	010-4300	AAC SUPPLIES		46.91
51158481	11/15/2018	TONANTZIN MARTINEZDEBORGFELDT C/O AMS	010-4305	REIMB FOR LPEC EXPENSES		33.97
51158482	11/15/2018	MICHAEL'S TRANSPORTATION SRV	010-5810	AHS ATHLETICS TRANSPORTATION (9035)		1,635.50
51158483	11/15/2018	NASCO	010-4300	AHS MATH SUPPLIES		99.18
51158484	11/15/2018	OFFICE DEPOT	010-4300	AMS SUPPLIES	618.17	
				AQUATIC CENTER SUPPLIES	24.56	
				CORNELL SUPPLIES	156.28	
				D.O. SUPPLIES	864.14	
				DONATION - CORNELL SUPPLIES	191.93	
				MAC HIGH SUPPLIES	102.93	
				MARIN SUPPLIES	506.23	2,464.24
51158485	11/15/2018	PASTIME ACE HARDWARE	010-4300	AMS SCIENCE SUPPLIES	12.60	
				DISTRICT HARDWARE	1,189.46	1,202.06
51158486	11/15/2018	PEARSON EDUCATION	010-4100	AMS CURRICULUM		22.49
51158487	11/15/2018	PENINSULA TOUR	010-5810	AHS TRIP TO SONOMA STATE 03/07/19		1,766.00
51158488	11/15/2018	MELISA PFOHL C/O MARIN SCHOOL	010-4300	DONATION - REIMBURSEMENT FOR SUPPLIES		64.11
51158489	11/15/2018	PG&E	010-5520	09/18 NONBYPASSABLE CHARGES	506.42	
				09/24-10/23 SERVICE	416.53	
				09/28-10/29 SERVICE	13,345.42	
				10/02-10/31 SERVICE	726.62	
				10/02-10/31 SERVICE	111.50	

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

ESCAPE ONLINE

Page 7 of 13

## ReqPay12c

## Board Report

## November 2018 Warrant Listing

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
51158489	11/15/2018	PG&E	120-5520	09/28-10/29 SERVICE	1,127.81	16,234.30
51158490	11/15/2018	PRO ED	010-4300	SPECIAL EDUCATION SUPPLIES	158.60	
				SPECIAL EDUCATION TEST KIT	413.80	
				Unpaid Sales Tax	44.40-	528.00
51158491	11/15/2018	PROCARE THERAPY, INC.	010-5800	NURSING SUPPORT		3,681.04
51158492	11/15/2018	PRUDENTIAL OVERALL SUPPLY	010-5800	DISTRICT UNIFORM SERVICE		1,507.30
51158493	11/15/2018	RODAN BUILDERS	211-6201	AMS ANNEX PROJECT - PHASE II	14,494.87	
			211-6251	AMS ANNEX PROJECT - PHASE II	762,332.92	776,827.79
51158494	11/15/2018	BANNER BANK (RODAN RETENTION)	211-6201	AMS ANNEX PROJECT - PHASE II	762.89	
			211-6251	AMS ANNEX PROJECT - PHASE II	40,122.78	40,885.67
51158495	11/15/2018	SCHOLASTIC INC.	010-4300	OCEAN VIEW SCHOLASTIC NEWS		303.60
51158496	11/15/2018	School Facility Consultants	010-5800	09/18 CONSULTING SERVICES		667.50
51158497	11/15/2018	SMART & FINAL	010-4300	ADULT TRANSITION PROGRAM SUPPLIES		87.56
51158498	11/15/2018	TEACHERS' CURRICULUM INSTITUTE	010-4100	HISTORY ALIVE! - AMS		1,903.70
51158499	11/15/2018	TOSHIBA BUSINESS SOLUTIONS	010-5610	10/02-11/01 AMS COPIES		3.87
51158500	11/15/2018	COLLEGE OF NATURAL SCIENCES UT AUSTIN	010-4300	AHS QUEST SUBSCRIPTION		300.00
51160111	11/19/2018	ACSIG - VISION INSURANCE	010-9534	11/18 VISION		11,753.00
51160112	11/19/2018	ALHAMBRA	010-4300	AAC WATER DELIVERY		38.40
51160113	11/19/2018	AMAZON CAPITAL SERVICES, INC.	010-4300	AHS ART SUPPLIES	204.20	
				AHS SCIENCE SUPPLIES	33.84	
				AHS WHITE BOARD	207.43	
				D.O. MACBOOK PRO CHARGER	21.99	
				DONATION - CORNELL PE SUPPLIES	264.30	
				Unpaid Sales Tax	43.13-	688.63
51160114	11/19/2018	AMERICAN LOGISTICS COMPANY	010-5825	TRANSPORTATION SERVICES		1,517.39
51160115	11/19/2018	APPLE COMPUTER INC.	010-4300	ADAPTERS - TECH	159.14	
			010-4400	MACBOOK PROS - TECH REFRESH	3,190.56	3,349.70
51160116	11/19/2018	KATY BABCOCK C/O NR SELPA	010-4315	10/17-11/14 MILEAGE REIMB		91.78
51160117	11/19/2018	BANCROFT CENTER INC.	010-5621	DISTRICT OFFICE LEASE		8,148.60
51160118	11/19/2018	BAY AREA NEWS GROUP	010-5812	10/18 ADS		38.70
51160119	11/19/2018	BONAMI BAKING	130-4700	FOOD		259.00
51160120	11/19/2018	CAS Inspections, Inc. Neil Brodhead	211-6261	INSPECTOR OF RECORD SERVICES -		14,400.00
				AMS ANNEX PROJ		
51160121	11/19/2018	CDW GOVERNMENT INC	212-4300	CLASSROOM A/V EQUIPMENT FOR AMS	23,419.64	
				ANNEX		
			212-6288	SECURITY VIDEO SERVER FOR AMS	5,461.44	28,881.08
				ANNEX		
51160122	11/19/2018	CHALLENGE DAY	010-5825	AHS CHALLENGE DAY 02/04-02/06		10,725.00

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

ESCAPE ONLINE

Page 8 of 13

## ReqPay12c

## Board Report

## November 2018 Warrant Listing

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
51160123	11/19/2018	CITY OF BERKELEY MARINA EXPERIENCE PROGRAM	010-5810	MARIN FISH PROGRAM		200.00
51160124	11/19/2018	CLASS LEASING, LLC	120-5621	ANNUAL LEASE FOR ACC PORTABLE LOCATED AT MARIN		6,485.00
51160125	11/19/2018	COMCAST	010-5930	10/18 SERVICE		4,039.64
51160126	11/19/2018	CONSOLIDATED ENGINEERING LABS	211-6262	SPECIAL TESTING FOR AMS ANNEX	4,023.76	
			211-9508	SPECIAL TESTING FOR AMS ANNEX	9,249.02	13,272.78
51160127	11/19/2018	COPY EXPRESS	010-4300	OCEAN VIEW STAMPS		76.83
51160128	11/19/2018	CRYSTAL CREAMERY	130-4700	DAIRY		802.69
51160129	11/19/2018	CULTURE SHOCK YOGURT	130-4700	YOGURT		480.00
51160130	11/19/2018	DANIELSEN	130-4700	FOOD & SUPPLIES	5,598.05	
			130-4710	FOOD & SUPPLIES	77.92	5,675.97
51160131	11/19/2018	DATA SAFE	010-5800	DATA STORAGE		901.35
51160132	11/19/2018	BANKCARD CENTER	010-4300	AHS CREDIT CARD EXPENSES	53.88	
				DONATION - CORNELL CREDIT CARD EXPENSES	275.80	
				GIFT CARDS - AAC STAFF INCENTIVES	75.00	
				MARIN CREDIT CARD EXPENSES	162.37	
			010-4305	AHS CREDIT CARD EXPENSES	166.92	
				CIA CREDIT CARD EXPENSES	32.64	
				OCEAN VIEW CREDIT CARD EXPENSES	99.30	
			010-5200	LIFEGUARD INSTRUCTOR TRAINING	265.00	
				STUDENT SERVICES CREDIT CARD EXPENSES	255.00	
			010-5910	STUDENT SERVICES CREDIT CARD EXPENSES	12.90	1,398.81
51160133	11/19/2018	ELLIS BUEHLER MAKUS LLP	010-5826	INVESTIGATION SERVICES		6,738.20
51160134	11/19/2018	EVALUMETRICS	010-4300	PHYSICAL FITNESS TESTING SERVICES		571.18
51160135	11/19/2018	FOOD 4 THOUGHT, LLC	130-4700	FOOD		651.62
51160136	11/19/2018	Gallagher Benefits Services	010-9508	17/18 GASB 75 FULL VALUATION		8,000.00
51160137	11/19/2018	GOLD STAR FOODS	130-4700	FOOD		4,907.47
51160138	11/19/2018	GREENWOOD CONSULTING GROUP	212-6230	CHPS CONSULTING FOR AHS ADDITION		2,200.00
51160139	11/19/2018	Hayes Distributing Inc.	130-4700	FOOD		2,700.09
51160140	11/19/2018	HEIN LIGHTING & ELECTRIC	211-6250	ELECTRICAL AT SOLANO SITE		14,900.00
51160141	11/19/2018	NANCY HENDERSON C/O SPECIAL SERVICES	010-4315	MILEAGE REIMBURSEMENT		54.50
51160142	11/19/2018	KID'S GYM	010-5810	12/05 TRIP		178.50
51160143	11/19/2018	Lindsey Wildlife Museum Attn: Education Registrar	010-4300	03/12 MARIN CLASS PRESENTATIONS	440.00	
				03/14 MARIN CLASS PRESENTATIONS	440.00	880.00
51160144	11/19/2018	M.R. Christenson Construction	211-6200	ENROLLMENT CENTER RESTROOM		47,087.00

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

ESCAPE ONLINE

Page 9 of 13

## ReqPay12c

## Board Report

## November 2018 Warrant Listing

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
51160145	11/19/2018	MAGGIORA BAKING CO	130-4700	FOOD		91.50
51160146	11/19/2018	KRISTIN NICHOLS C/O STUDENT SERVICES	010-4315	10/08-10/09 MILEAGE REIMB		83.39
51160147	11/19/2018	OAKLAND ICE CENTER	010-5810	11/07 AMS TRIP		744.00
51160148	11/19/2018	OFFICE DEPOT	010-4300	D.O. SUPPLIES		209.95
51160149	11/19/2018	P & R PAPER SUPPLY COMPANY	130-4710	FOOD SERVICE SUPPLIES		1,404.51
51160150	11/19/2018	SONJA BIGGS EDUCATIONAL SVCS	010-5825	SERVICES FOR VISUALLY IMPAIRED STUDENTS		1,162.50
51160151	11/19/2018	SYSO - SAN FRANCISCO	130-4700	FOOD & SUPPLIES	1,320.27	
			130-4710	FOOD & SUPPLIES	72.71	1,392.98
51160152	11/19/2018	THE PHILLIPS ACADEMY	010-5825	BASIC EDUCATION & RELATED SERVICES		4,620.00
51160153	11/19/2018	WASTE MANAGEMENT OF ALAMEDA	010-5515	10/18 SERVICE	5,204.35	
			120-5515	10/18 SERVICE	417.61	5,621.96
51160836	11/26/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		646.86
51160837	11/26/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		1,426.72
51160838	11/26/2018	ALBANY USD	010-3751	12/18 CALPERS	14,080.10	
			010-3752	12/18 BOE CALPERS	133.00	
				12/18 CALPERS	6,384.00	
			010-5800	12/18 BOE CALPERS	26.20	
				12/18 CALPERS	1,493.51	
			010-9534	12/18 BOE CALPERS	11,255.21	
				12/18 CALPERS	551,668.16	585,040.18
51160839	11/26/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		1,426.72
51160840	11/26/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		1,645.04
51160841	11/26/2018	BATTALION ONE	010-5670	DISTRICT FIRE ALARM TESTING, SERVICE & REPAIRS		2,718.94
51160842	11/26/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		1,035.39
51160843	11/26/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		646.86
51160844	11/26/2018	RETIREE	010-3752	RETIREE REIMBURSEMENT		646.86
51160845	11/26/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		1,426.72
51160846	11/26/2018	BANKCARD CENTER	010-4300	SPECIAL EDUCATION CREDIT CARD SERVICES	46.63	
			010-5200	SPECIAL EDUCATION CREDIT CARD SERVICES	282.96	329.59
51160847	11/26/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		1,426.72
51160848	11/26/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		1,645.04
51160849	11/26/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		1,147.19
51160850	11/26/2018	RETIREE	010-3752	RETIREE REIMBURSEMENT		197.76

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

ESCAPE ONLINE

Page 10 of 13

## ReqPay12c

## Board Report

## November 2018 Warrant Listing

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
51160851	11/26/2018	RETIREE	010-3752	RETIREE REIMBURSEMENT		895.24
51160852	11/26/2018	RETIREE	010-3752	RETIREE REIMBURSEMENT		756.02
51160853	11/26/2018	RETIREE	010-3752	RETIREE REIMBURSEMENT		1,189.90
51160854	11/26/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		305.48
51160855	11/26/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		1,569.60
51160856	11/26/2018	RETIREE	010-3752	RETIREE REIMBURSEMENT		1,569.60
51160857	11/26/2018	RETIREE	010-3752	RETIREE REIMBURSEMENT		1,426.72
51160858	11/26/2018	RETIREE	010-3752	RETIREE REIMBURSEMENT		1,426.72
51160859	11/26/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		733.93
51160860	11/26/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		756.02
51160861	11/26/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		1,467.54
51160862	11/26/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		963.20
51160863	11/26/2018	RETIREE	010-3752	RETIREE REIMBURSEMENT		1,426.72
51160864	11/26/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		756.02
51160865	11/26/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		756.02
51161204	11/26/2018	A BETTER CHANCE SCHOOL	010-5825	BASIC EDUCATION & RELATED SERVICES		20,351.89
51161205	11/26/2018	ANNE ALCOTT C/O CORNELL SCHOOL	010-4300	REIMBURSEMENT FOR CLASSROOM SUPPLIES		179.54
51161206	11/26/2018	PARENT	010-5827	* ACADEMIC SERVICES		1,625.00
51161207	11/26/2018	COPY EXPRESS	010-5870	AMS PRINT/COPY SERVICES		120.73
51161208	11/26/2018	DELTA DENTAL CLIENT SERVICES	010-9534	12/18 DELTA DENTAL		8,136.83
51161209	11/26/2018	DERIVI CASTELLANOS ARCHITECTS	010-5800	GENERAL FACILITIES & MAINTENANCE SUPPORT		2,872.40
51161210	11/26/2018	BANKCARD CENTER	010-4300	AHS GRAPHING CALCULATORS	1,629.40	
				AHS LANYARDS	236.90	
				AHS MEGAPHONES	435.41	
				AHS SCIENCE SUPPLIES	593.74	
				CORNELL SUBSCRIPTION RENEWAL	181.28	
				DONATION - CORNELL CLASSROOM SUPPLIES	67.95	
				MARIN CLEANING WIPES	306.86	
				OCEAN VIEW ADAPTER CABLES	36.79	
				OCEAN VIEW HEADPHONES & EARPADS	432.42	
				SELPA CREDIT CARD EXPENSES	201.94	
				SPED CLASSROOM BOOKS	95.06	
				AHS MAILCHIMP	405.40	
				HARDWARE		

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

ESCAPE ONLINE

Page 11 of 13

## ReqPay12c

## Board Report

## November 2018 Warrant Listing

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
51161210	11/26/2018	BANKCARD CENTER	010-4300	WATER SERVICE FOR AMS PORTABLES	334.69	
			010-4305	SUPT. CREDIT CARD EXPENSES	118.56	
			010-5200	SELPA CREDIT CARD EXPENSES	780.55	
			010-5800	STORAGE FEES	941.00	
			010-5810	03/04 S.F. SYMPHONY CONCERT FOR KIDS - CORNELL	1,024.00	
				AHS TIX FOR 11/08 OPEN REHEARSAL - SF SYMPHONY	1,800.00	
				AHS MOVIE TICKETS	639.20	
				AMS TIX FOR THE WIZARD OF OZ AT BERKELEY PLAYHOUSE	260.00	
			010-5930	SELPA CREDIT CARD EXPENSES	322.20	
			130-4300	FOOD SERVICE CREDIT CARD EXPENSES	624.65	
			130-4700	FOOD SERVICE CREDIT CARD EXPENSES	1,838.10	
			130-4710	FOOD SERVICE CREDIT CARD EXPENSES	794.15	14,100.25
51161211	11/26/2018	EBMUD	010-5555	08/30-10/31 SERVICE		447.42
51161212	11/26/2018	KONICA MINOLTA BUSINESS SOLUTIONS INC.	010-5610	MARIN COPIER USAGE		12.13
51161213	11/26/2018	ANNE R. MacMILLAN	010-5825	SPEC ACADEMIC INSTR, AUDIOLOGY MAINT, ASMTS		1,530.00
51161214	11/26/2018	OAKLAND MUSEUM OF CALIFORNIA	010-5810	10/25 OV TRIP		480.00
51161215	11/26/2018	PG&E	010-5520	10/05-11/05 SERVICE	614.03	
				10/06-11/05 SERVICE	8,742.81	9,356.84
51161216	11/26/2018	PRUDENTIAL OVERALL SUPPLY	010-5800	DISTRICT UNIFORM SERVICE		736.54
51161217	11/26/2018	STAFF REHAB	010-5825	COUNSELING SERVICE		3,187.50
51161218	11/26/2018	VENTURA COE	010-5200	TRAINING COURSE - S. HALLER		2,500.00
51161219	11/26/2018	PARENT	010-5827	* ACADEMIC SERVICES		300.00
Total Number of Checks					254	<u><u>2,662,781.49</u></u>

## Fund Summary

Fund	Description	Check Count	Expensed Amount
010	General Fund	213	1,626,884.78

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

ESCAPE ONLINE

Page 12 of 13

## ReqPay12c

## Board Report

## November 2018 Warrant Listing

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
--------------	------------	---------------------	-------------	---------	-----------------	--------------

## Fund Summary

Fund	Description	Check Count	Expensed Amount
120	Child Development Fund	11	12,264.44
130	Cafeteria Fund	25	54,705.76
140	Deferred Maintenance Fund	2	9,175.60
210	Building Fund Primary	1	5,372.49
211	Measure B 2016A	7	909,943.24
212	Measure E 2016A	4	42,295.96
250	Capital Facilities Fund	1	2,661.19
Total Number of Checks		<b>254</b>	2,663,303.46
Less Unpaid Sales Tax Liability			521.97
Net (Check Amount)			<b>2,662,781.49</b>

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

ESCAPE ONLINE

Page 13 of 13



## ReqPay12c

## Board Report

## December 2018 Warrant Listing

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
51168540	12/03/2018	ALBANY BOWL	010-5810	11/29 TRIP		850.00
51168541	12/03/2018	AMAZON CAPITAL SERVICES, INC.	010-4300	AMS KEY LOCK	21.92	
				AMS PRIVACY SCREEN	108.65	
				CLIPBOARDS FOR AMS DRAMA	32.91	
				MARIN REPLACEMENT PROJECTOR	127.13	
				REMOTES & TAPE		
				Unpaid Sales Tax	11.29-	279.32
51168542	12/03/2018	AUTOMATIC RESPONSE SYSTEMS	010-5800	CORNELL SHREDDING SERVICE		183.75
51168543	12/03/2018	BART GROUP SALES	010-5810	MARIN TRIPS TO THE OAKLAND MUSEUM OF CA		161.15
51168544	12/03/2018	KAREN BONINI C/O CORNELL SCHOOL	010-4300	DONATION - REIMBURSEMENT FOR CLASSROOM SUPPLIES		22.43
51168545	12/03/2018	DEBORAH BRILL C/O ALBANY MIDDLE	010-4300	REIMBURSEMENT FOR SUPPLIES		41.25
51168546	12/03/2018	CENTER FOR EXCELLENCE IN EDUCATION	010-4300	AHS USABO REGISTRATION FEE		95.00
51168547	12/03/2018	CITY OF BERKELEY MARINA EXPERIENCE PROGRAM	010-5810	01/16 MARIN TRIP - MARINE MAMMAL PROGRAM		200.00
51168548	12/03/2018	KAREN DE HART C/O ALBANY HIGH	010-4300	REIMBURSEMENT FOR CLASSROOM SUPPLIES		18.53
51168549	12/03/2018	DECKER EQUIPMENT	010-4300	MARIN TRASH CAN TOP		23.75
51168550	12/03/2018	DISCOVERY ACADEMY	010-5825	BASIC EDUCATION, RM & BOARD AND RELATED SERVICES		10,550.00
51168551	12/03/2018	BANKCARD CENTER	010-4300	AMS CREDIT CARD EXPENSES	508.25	
			010-4305	AMS CREDIT CARD EXPENSES	125.15	633.40
51168552	12/03/2018	FOLLETT SCHOOL SOLUTIONS INC	010-4300	BOOK CART FOR AHS LIBRARY		240.14
51168553	12/03/2018	JAMIE FORDYCE C/O ALBANY MIDDLE	010-4300	REIMBURSEMENT FOR CLASSROOM SUPPLIES		28.25
51168554	12/03/2018	TERRY GEORGESON C/O OCEAN VIEW	010-4305	REIMB FOR DLT EXPENSES		23.00
51168555	12/03/2018	HEIN LIGHTING & ELECTRIC	010-5670	TROUBLESHOOT AQUATIC CENTER EXHAUST FAN		450.00
51168556	12/03/2018	LINCOLN AQUATICS	010-4300	AAC SUPPLIES		266.58
51168557	12/03/2018	OFFICE DEPOT	010-4300	AMS SUPPLIES	1,259.21	
				MARIN SUPPLIES	571.47	
				OCEAN VIEW SUPPLIES	1,394.70	3,225.38
51168558	12/03/2018	TANICIA PEAIRS C/O ALBANY MIDDLE	010-4300	REIMBURSEMENT FOR CLASSROOM SUPPLIES		76.16
51168559	12/03/2018	PABLO E. SANCHEZ	010-5800	DISTRICT LANDSCAPING		7,400.00
51168560	12/03/2018	SCHOOL SPECIALTY	010-4300	EQUIPMENT FOR CORNELL NOONTIME ACTIVITIES		199.36
51168561	12/03/2018	SCI CONSULTING GROUP	010-5825	18/19 MEASURE J PARCEL TAX ADMIN	2,396.74	

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

ESCAPE ONLINE

Page 1 of 11

## ReqPay12c

## Board Report

## December 2018 Warrant Listing

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
51168561	12/03/2018	SCI CONSULTING GROUP	010-5825	18/19 MEASURE LL PARCEL TAX ADMIN	2,396.73	4,793.47
51168562	12/03/2018	SENECA FAMILY OF AGENCIES	010-5825	SPECIAL EDUCATION		3,512.00
51168563	12/03/2018	NICOLE SHIGETA C/O OCEAN VIEW	010-4300	DONATION - REIMBURSEMENT FOR CLASSROOM SUPPLIES		200.00
51168564	12/03/2018	RENEE THERIAULT C/O OCEAN VIEW SCHOOL	010-4300	DONATION - REIMBURSEMENT FOR CLASSROOM SUPPLIES		165.79
51168565	12/03/2018	KIM TRUTANE	010-4300	REIMBURSEMENT FOR BOE EXPENSES		37.10
51168566	12/03/2018	JOANNE RUTH WILE	010-5800	TRAUMA GRANT COORDINATOR	600.00	
			010-5825	MENTAL HEALTH COORDINATOR	1,000.00	1,600.00
51169424	12/05/2018	ACCURATE LABEL DESIGNS	010-5870	AHS VISITOR PASSES	375.18	
				Unpaid Sales Tax	32.18-	343.00
51169425	12/05/2018	ALEX COMMERCIAL REFRIG.	130-5670	FOOD SERVICE REFRIGERATION REPAIRS		1,333.57
51169426	12/05/2018	AMAZON CAPITAL SERVICES, INC.	010-4300	AMS EAR MUFFS	38.25	
				AMS PE EQUIPMENT	111.90	
				DONATION - CORNELL CLASSROOM SUPPLIES	74.24	
				DONATION - OCEAN VIEW ADAPTERS	127.32	
				FOLDING HAND TRUCK - TECH	52.24	
				MAC HIGH BOOKS	21.92	
				OLLIE APP CONTROLLED ROBOTS - MARIN	149.04	
				Unpaid Sales Tax	13.24-	561.67
51169427	12/05/2018	AMERICAN MATH COMPETITIONS	010-4300	AHS MATH COMPETITION		330.50
51169428	12/05/2018	ASCD	010-5300	ASCD RENEWAL		89.00
51169429	12/05/2018	AT&T	010-5930	10/19-11/18 SERVICE	1,808.94	
			120-5930	10/19-11/18 SERVICE	18.89	1,827.83
51169430	12/05/2018	BATTALION ONE	010-5670	MONITOR DISTRICT FIRE ALARMS		135.00
51169431	12/05/2018	CAS Inspections, Inc. Neil Brodhead	211-6261	INSPECTOR OF RECORD SERVICES - AMS ANNEX PROJ		14,400.00
51169432	12/05/2018	CDW GOVERNMENT INC	010-4300	TECH CABLES FOR AMS PORTABLES	323.76	
			212-6288	CLASSROOM A/V EQUIPMENT FOR AMS ANNEX	5,442.59	5,766.35
51169433	12/05/2018	COMTEL SERVICE COMPANY	010-5670	DISTRICT WIDE CLOCK/PA REPAIRS		2,044.51
51169434	12/05/2018	CONSOLIDATED ENGINEERING LABS	211-6262	SPECIAL TESTING FOR AMS ANNEX		1,127.84
51169435	12/05/2018	ERIC ARMIN INC.	010-4300	AHS SCIENTIFIC CALCULATORS		64.09
51169436	12/05/2018	EAST BAY PAINT & DECORATOR CTR	010-4300	DISTRICT PAINT SUPPLIES		204.62
51169437	12/05/2018	EBMUD	010-5555	09/21-11/21 SERVICE	1,379.87	

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

ESCAPE ONLINE

Page 2 of 11

## ReqPay12c

## Board Report

## December 2018 Warrant Listing

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
51169437	12/05/2018	EBMUD	010-5555	10/18-11/16 SERVICE	1,847.11	3,226.98
51169438	12/05/2018	KP LLC	010-4300	AMS CUMULATIVE RECORDS		76.34
51169439	12/05/2018	ENTERPRISE RENT-A-CAR	010-5600	RENTALS		1,047.87
51169440	12/05/2018	FEDEX	010-5920	SHIPPING CHARGES		19.67
51169441	12/05/2018	FOLLETT SCHOOL SOLUTIONS INC	010-4300	BARCODE LABELS FOR MARIN LIBRARY	109.35	
				BARCODES FOR AHS LIBRARY	108.00	
				BOOK CART FOR AHS LIBRARY	438.09	
				Unpaid Sales Tax	1.38-	654.06
51169442	12/05/2018	GREAT AMERICAN LEASING CORP.	010-5611	SELPA COPIER LEASE		182.45
51169443	12/05/2018	Heinemann	010-4100	MARIN UNITS OF STUDY READING	288.53	
			010-4300	AMS LEVELED LITERACY INTERVENTION BUNDLE	5,921.57	6,210.10
51169444	12/05/2018	HERC RENTALS	010-5622	DISTRICT RENTAL EQUIPMENT		259.60
51169445	12/05/2018	WELLS FARGO EQUIPMENT FINANCE	010-7438	EQUIPMENT RENTAL	61.91	
			010-7439	EQUIPMENT RENTAL	824.57	886.48
51169446	12/05/2018	HOME DEPOT INC.	010-4300	DISTRICT MAINTENANCE SUPPLIES		793.40
51169447	12/05/2018	TUYET HUYNH C/O CENTRAL KITCHEN	130-4315	08/28-11/13 MILEAGE REIMB		16.86
51169448	12/05/2018	JUNIOR LIBRARY GUILD	010-4300	AHS LIBRARY SUBSCRIPTIONS		321.02
51169449	12/05/2018	KONICA MINOLTA BUSINESS SOLUTIONS INC.	010-5610	AHS ATHLETICS COPIER USAGE	18.72	
				AHS COPIER USAGE	1,047.97	
				AMS COPIER USAGE	244.19	
				CORNELL COPIER USAGE	460.96	
				OCEAN VIEW COPIER USAGE	296.29	
				SPECIAL EDUCATION COPIER USAGE	234.29	2,302.42
51169450	12/05/2018	THE LIBRARY STORE INC.	010-4300	AHS BOOK ROOM SUPPLIES	78.56	
				OCEAN VIEW LABELS	70.61	149.17
51169451	12/05/2018	LINGT LANGUAGE, INC.	010-4300	AHS LANGUAGE SOFTWARE		120.00
51169452	12/05/2018	MOBILE MODULAR MGMT. CORP.	140-5621	AHS CONTAINER RENTALS		87.80
51169453	12/05/2018	NASCO	010-4300	AHS SCIENCE SUPPLIES		211.12
51169454	12/05/2018	NEOFUNDS	010-5910	AMS POSTAGE		500.00
51169455	12/05/2018	O'CONNOR PEST CONTROL	010-5610	PEST CONTROL		460.00
51169456	12/05/2018	OFFICE DEPOT	010-4300	AHS SUPPLIES	1,916.17	
				AMS SUPPLIES	83.07	
				CORNELL SUPPLIES	425.28	
				D.O. SUPPLIES	368.75	
				DONATION - CORNELL SUPPLIES	219.49	
				MARIN SUPPLIES	545.41	

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

ESCAPE ONLINE

Page 3 of 11

## ReqPay12c

## Board Report

## December 2018 Warrant Listing

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
51169456	12/05/2018	OFFICE DEPOT	010-4300	OCEAN VIEW SUPPLIES	96.80	
				SELPA SUPPLIES	295.05	3,950.02
51169457	12/05/2018	OLIVERO PLUMBING CO INC	010-5800	ANNUAL BACKFLOW TESTING		427.00
51169458	12/05/2018	NCS PEARSON, INC.	010-4300	SPECIAL EDUCATION MATERIALS	442.22	
				SPECIAL EDUCATION SPEECH MATERIALS	154.21	596.43
51169459	12/05/2018	VAN AHN PHAM C/O TECHNOLOGY	010-4315	10/18 MILEAGE REIMB		32.33
51169460	12/05/2018	PURCHASE POWER	010-5800	AHS FEES		29.99
51169461	12/05/2018	Edward Pollard C/O Special Services	010-4315	MILEAGE REIMBURSEMENT		30.86
51169462	12/05/2018	PRUDENTIAL OVERALL SUPPLY	010-5800	DISTRICT UNIFORM SERVICE		740.93
51169463	12/05/2018	ROSS RECREATION EQUIPMENT	010-4300	FISHNET PARTS - CABLE		71.90
51169464	12/05/2018	SAFE HAVENS INTERNATIONAL	010-5825	EMERGENCY PLAN DEVELOPMENT SERVICES		10,650.00
51169465	12/05/2018	Wille Electric Supply Co., Inc	010-4300	DISTRICT BALLASTS & LAMPS		30.60
51169466	12/05/2018	SCHOOL OUTFITTERS	010-4300	AHS PROJECTOR SCREEN		371.96
51169467	12/05/2018	STAR ELEVATOR INC	010-5610	AHS ELEVATOR SERVICE		397.43
51169468	12/05/2018	DAVID TRACY C/O TECHNOLOGY	010-4315	10/18 MILEAGE REIMB		26.93
51169469	12/05/2018	URBAN FARMER STORE	010-4300	MAINTENANCE SUPPLIES		129.56
51169470	12/05/2018	WESTERN TELEPHONE AND ALARM	010-5800	MONITORING SERVICES		285.00
51169471	12/05/2018	WILLIAMS SCOTSMAN, INC.	250-5621	DISTRICT WIDE PORTABLE RENT		5,729.32
51169472	12/05/2018	ALBANY YMCA	010-5800	ACTIVE SUPERVISION DURING LUNCH RECESS		8,185.83
51171695	12/12/2018	ALAMEDA COUNTY OFFICE OF ED	010-5800	18/19 ACCESS PLUS SERVICES		9,250.00
51171696	12/12/2018	ALHAMBRA	010-4300	DISTRICT OFFICE WATER DELIVERY		100.59
51171697	12/12/2018	ALPHA ENTERPRISE	010-5622	SERVICE/REPAIR DISTRICT CUSTODIAL EQUIPMENT		170.00
51171698	12/12/2018	ALTEN CONSTRUCTION INC	211-6201	AHS DESIGN, PRECONSTRUCTION, CONSTRUCTION	10,263.68	
			211-6251	AHS DESIGN, PRECONSTRUCTION, CONSTRUCTION	256,779.42	267,043.10
51171699	12/12/2018	AMERICAN LOGISTICS COMPANY	010-5825	TRANSPORTATION SERVICES		1,070.37
51171700	12/12/2018	AQUA SOURCE	010-5670	AAC MONTHLY MAINT	2,326.00	
				AAC SERVICE & REPAIRS	600.00	2,926.00
51171701	12/12/2018	AUS WEST LOCKBOX	130-5800	FOOD SERVICE TOWEL & MOP SERVICE		238.32
51171702	12/12/2018	ARCO AM/PM	010-4300	FUEL FOR TRANSPORTATION VEHICLES		1,781.92
51171703	12/12/2018	AUSD REVOLVING FUND	010-8699	RETURNED CK 150	50.00	
			211-6264	FIRE WATCH DURING CONSTRUCTION	1,248.00	1,298.00
51171704	12/12/2018	BANCROFT CENTER INC.	010-5621	DISTRICT OFFICE LEASE		8,148.60

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

ESCAPE ONLINE

Page 4 of 11

## ReqPay12c

## Board Report

## December 2018 Warrant Listing

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
51171705	12/12/2018	BMU BASKETBALL C/O JAMIE FUKUMAE	010-8650	FACILITY USE REFUND		255.00
51171706	12/12/2018	BONAMI BAKING	130-4700	FOOD		259.00
51171707	12/12/2018	CHALK SCHOOLS	010-5830	CHALK SCHOOLS QUARTERLY FEE		4,750.00
51171708	12/12/2018	CHRISTY WHITE ASSOCIATES	010-5820	AUDIT - SECOND PROGRESS BILLING		8,775.00
51171709	12/12/2018	CIWA	010-5800	SENSOR TRACKING FOR DISTRICT GARBAGE BINS	5,000.00	
				SENSOR TRACKING PROGRAM	1,000.00	6,000.00
51171710	12/12/2018	CLARK PEST CONTROL	010-5800	AQUATIC CENTER PEST CONTROL	225.00	
				DISTRICT PEST CONTROL	1,233.00	
			120-5800	ACC PEST CONTROL	225.00	1,683.00
51171711	12/12/2018	CLIENT ADVANTAGE	010-5800	COPIER/PRINT CONSULTING		1,865.43
51171712	12/12/2018	PARENT	010-5827	* SPECIALIZED ACADEMIC INSTRUCTION		2,370.00
51171713	12/12/2018	CREST/GOOD MFG. CO.	010-4300	DISTRICT PLUMBING SUPPLIES		807.29
51171714	12/12/2018	CRYSTAL CREAMERY	130-4700	DAIRY		1,325.71
51171715	12/12/2018	CULTURE SHOCK YOGURT	130-4700	YOGURT		240.00
51171716	12/12/2018	DANIELSEN	130-4700	FOOD & SUPPLIES	4,251.65	
			130-4710	FOOD & SUPPLIES	70.14	4,321.79
51171717	12/12/2018	Shanna Dennis C/O Cornell School	010-4300	DONATION - REIMBURSEMENT FOR CLASSROOM SUPPLIES		158.61
51171718	12/12/2018	DERIVI CASTELLANOS ARCHITECTS	140-6231	OV SCHEMATIC DESIGN & DEVELOP (P15-01573 Cont.)	11,491.81	
			211-6265	PROGRAM MGMT SERVS FOR AHS ADDITION	4,500.00	
			212-6237	AMS ANNEX COMMISSIONING AGENT SERVICES	6,000.00	
			212-6265	ARCHITECTURAL SERVICES - AMS	39,989.30	61,981.11
51171719	12/12/2018	EBMUD	010-5555	09/27-11/28 SERVICE	499.84	
				09/29-11/30 SERVICE	10,692.11	
				10/22-10/23 SERVICE	.41	
			120-5555	09/27-11/28 SERVICE	1,220.41	12,412.77
51171720	12/12/2018	ANNE EISEMANN	010-5825	PSYCHO-EDUCATIONAL ASSESSMENT		3,600.00
51171721	12/12/2018	Christin Feuerstraeter C/O Cornell School	010-4300	DONATION - REIMBURSEMENT FOR CLASSROOM SUPPLIES		120.58
51171722	12/12/2018	FOOD 4 THOUGHT, LLC	130-4700	FOOD		1,730.28
51171723	12/12/2018	GOLD STAR FOODS	130-4700	FOOD		7,981.85
51171724	12/12/2018	MARINA GONZALEZ C/O DISTRICT OFFICE	010-4315	08/17-12/11 MILEAGE		93.20
51171725	12/12/2018	Hayes Distributing Inc.	130-4700	FOOD		3,022.46
51171726	12/12/2018	HILLYARD/SAN FRANCISCO	010-4300	DISTRICT CUSTODIAL SUPPLIES	4,845.36	

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

ESCAPE ONLINE

Page 5 of 11

## ReqPay12c

## Board Report

## December 2018 Warrant Listing

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
51171726	12/12/2018	HILLYARD/SAN FRANCISCO	120-4300	ACC CUSTODIAL SUPPLIES	464.06	5,309.42
51171727	12/12/2018	CLELL HOFFMAN C/O CENTRAL KITCHEN	130-4710	REIMBURSEMENT FOR FOOD SERVICE EXPENSES		745.54
51171728	12/12/2018	HOME DEPOT INC.	010-4300	DISTRICT MAINTENANCE SUPPLIES		177.82
51171729	12/12/2018	KONICA MINOLTA BUSINESS SOLUTIONS INC.	010-5610	MARIN COPIER USAGE	483.63	
			120-5610	ACC COPIER USAGE	87.49	571.12
51171730	12/12/2018	LEGACY BUSINESS SOLUTIONS	010-5611	SELPA COPIER SERVICE		2,759.17
				08/01/18-07/31/19		
51171731	12/12/2018	LINCOLN AQUATICS	010-4300	AAC SUPPLIES		604.70
51171732	12/12/2018	MAGGIORA BAKING CO	130-4700	FOOD		858.35
51171733	12/12/2018	MARINA MECHANICAL	010-5670	AHS HVAC INSPECTIONS	4,100.00	
				AQUATIC CENTER HVAC INSPECTIONS	3,150.00	
				DISTRICT WIDE HVAC REPAIRS	2,235.88	9,485.88
51171734	12/12/2018	PARENT	010-5827	* BASIC EDUCATION		1,880.00
51171735	12/12/2018	NANCY MITCHNER	010-5825	ORIENTATION & MOBILITY SERVICES		975.00
51171736	12/12/2018	KRISTIN NICHOLS C/O STUDENT SERVICES	010-4315	11/26 MILEAGE REIMB		28.34
51171737	12/12/2018	OTIS ELEVATOR COMPANY	010-5610	AMS ELEVATOR SERVICE		156.28
51171738	12/12/2018	P & R PAPER SUPPLY COMPANY	130-4710	FOOD SERVICE SUPPLIES		1,126.80
51171739	12/12/2018	GREGORY PAOLI C/O SPECIAL SERVICES	010-4300	DONATION - REIMBURSEMENT FOR CLASSROOM SUPPLIES		196.62
51171740	12/12/2018	PG&E	010-5520	10/22-11/19 SERVICE	304.60	
				10/23-11/20 SERVICE	1,775.06	
				10/24-11/25 SERVICE	477.52	
				12/04 CHARGES	9,213.18	
			120-5520	10/23-11/20 SERVICE	31.62	11,801.98
51171741	12/12/2018	PRUDENTIAL OVERALL SUPPLY	010-5800	DISTRICT UNIFORM SERVICE		751.86
51171742	12/12/2018	RASKOB INSTITUTE	010-5825	BASIC EDUCATION		5,000.04
51171743	12/12/2018	READYSUB	010-5830	5 YR SUBSCRIPTION		3,350.00
51171744	12/12/2018	PARENT	010-5827	* ACADEMIC & TRANSPORTATION SERVICES		3,600.00
51171745	12/12/2018	ROTO-ROOTER	010-5670	DISTRICT WIDE DRAIN CLEANING		310.07
51171746	12/12/2018	JUDITH SINCLAIR C/O OCEAN VIEW	010-4300	DONATION - REIMBURSEMENT FOR CLASSROOM SUPPLIES		76.77
51171747	12/12/2018	SINGLE CYLINDER REPAIR, INC.	010-4300	MAINT SUPPLIES		63.28
51171748	12/12/2018	SOUTHEASTERN HEATING AND AIR CONDITIONING	010-5670	AQUATIC CENTER REPAIR		2,300.00
51171749	12/12/2018	SPURR	010-5520	10/18 CHARGES	9,215.53	
			120-5520	10/18 CHARGES	29.72	9,245.25
51171750	12/12/2018	STAFF REHAB	010-5825	COUNSELING SERVICE		9,520.00

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

ESCAPE ONLINE

Page 6 of 11

## ReqPay12c

## Board Report

## December 2018 Warrant Listing

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
51171751	12/12/2018	DEPT. OF INDUSTRIAL RELATIONS	010-5800	CORNELL ELEVATOR CONVEYANCE FEE		450.00
51171752	12/12/2018	KAYO SUMISAKI	130-8634	LUNCH REFUND		16.00
51171753	12/12/2018	SUNESYS, LLC	010-5800	12/18 SERVICE		1,081.43
51171754	12/12/2018	SYSCO - SAN FRANCISCO	130-4700	FOOD & SUPPLIES	2,381.26	
			130-4710	FOOD & SUPPLIES	103.61	2,484.87
51171755	12/12/2018	TOSHIBA BUSINESS SOLUTIONS	010-5610	11/02-12/01 COPIES		3.24
51171756	12/12/2018	WASTE MANAGEMENT OF ALAMEDA	010-5515	11/18 SERVICE	6,680.08	
			120-5515	11/18 SERVICE	466.93	7,147.01
51171757	12/12/2018	WESSNE'S JANITORIAL SERVICE	010-5800	D.O. CLEANING SERVICE		1,375.00
51171758	12/12/2018	WEST COAST LITERACY WORKSHOP	010-5825	11/29 WCLW PD		1,325.00
51171759	12/12/2018	WILLIAMS SCOTSMAN, INC.	250-5621	DISTRICT WIDE PORTABLE RENT		4,968.04
51172953	12/14/2018	ALHAMBRA	130-4300	FOOD SERVICE WATER DELIVERY		25.02
51172954	12/14/2018	AMAZON CAPITAL SERVICES, INC.	010-4300	AHS 3-HOLE PUNCH	21.23	
				DONATION - CORNELL CLASSROOM SUPPLIES	46.00	
				DONATION - DIAPER GENIE REFILLS FOR CORNELL	31.48	
				DONATION -OCEAN VIEW CLASSROOM SUPPLIES	55.27	
				OUTDOOR BULLETIN BOARD FOR ENROLLMENT CENTER	358.87	
				TK CLASSROOM SUPPLIES	424.82	
			120-4300	WATER COOLER - ACC / MAPLES	5.83	
				Unpaid Sales Tax	4.11-	939.39
51172955	12/14/2018	AMP Printing, Inc.	010-4300	DISTRICT OFFICE BUSINESS CARDS		406.10
51172956	12/14/2018	KATY BABCOCK C/O NR SELPA	010-4315	REIMBURSEMENT FOR SELPA EXPESNES		299.31
51172957	12/14/2018	BART GROUP SALES	010-5810	OCEAN VIEW STUDENT BART TICKETS		702.00
51172958	12/14/2018	BLICK ART MATERIALS	010-4300	OCEAN VIEW ART SUPPLIES		1,414.23
51172959	12/14/2018	CDW GOVERNMENT INC	010-4300	ADOBE ACROBAT LICENSE	81.81	
				POWER SUPPLY FOR RUCKUS R720 - TECH	159.30	241.11
51172960	12/14/2018	CHABOT SPACE & SCIENCE CENTER	010-5810	05/17/19 MARIN TRIP		1,350.00
51172961	12/14/2018	DEMCO	010-4300	CORNELL BOOK TAPE		147.38
51172962	12/14/2018	DEPARTMENT OF JUSTICE	010-5838	LIVE SCAN FEES		862.00
51172963	12/14/2018	DERIVI CASTELLANOS ARCHITECTS	010-5800	08/18 STATE FUNDING	1,165.00	
				GENERAL FACILITIES & MAINTENANCE SUPPORT	21,657.27	
				STATE FUNDING SUPPORT	2,640.00	

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

ESCAPE ONLINE

Page 7 of 11

## ReqPay12c

## Board Report

## December 2018 Warrant Listing

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
51172963	12/14/2018	DERIVI CASTELLANOS ARCHITECTS	211-5825	DISTRICT OFFICE MOVE COORDINATION	27,692.41	
			211-6234	CORNELL ENROLLMENT CENTER REMODEL	23,134.98	76,289.66
51172964	12/14/2018	DREAMBOX LEARNING	010-4300	OCEAN VIEW SUBSCRIPTION		750.00
51172965	12/14/2018	EMERY UNIFIED SCHOOL DISTRICT	010-5621	18/19 SELPA PORTABLE RENT		7,500.00
51172966	12/14/2018	FIRST STUDENT INC.	010-5810	01/1819 CORNELL TRIP TO HAAS PRAVILION		1,195.68
51172967	12/14/2018	FOLLETT SCHOOL SOLUTIONS	010-4100	AHS ECONOMICS BOOKS		90.75
51172968	12/14/2018	Naomi Gardner c/o Marin Elem	010-4300	REIMB FOR UNITS OF STUDY STORAGE BINS		118.29
51172969	12/14/2018	GRANICUS, INC.	010-5825	MINUTES MAKER		140.00
51172970	12/14/2018	HIBSER YAMAUCHI ARCHITECTS	140-6201	11/18 ARCHITECTURAL SERVICE FOR OV CONSTRUCTION PROJ		6,000.00
51172971	12/14/2018	WELLS FARGO VENDOR FIN SERV	010-5611	DISTRICT WIDE COPIER LEASE		3,273.42
51172972	12/14/2018	KONICA MINOLTA BUSINESS SOLUTIONS INC.	010-5610	CORNELL COPIER USAGE	671.00	
				DISTRICT OFFICE COPIER USAGE	193.04	
				OCEAN VIEW COPIER USAGE	459.67	1,323.71
51172973	12/14/2018	CATHERINE LAWRENCE C/O SPECIAL SERVICES	010-4300	REIMBURSEMENT FOR CLASSROOM SUPPLIES & MATERIALS		176.58
51172974	12/14/2018	LIGHTSPEED TECHNOLOGIES	212-6288	AUDIO SYSTEM FOR AMS ANNEX		22,863.13
51172975	12/14/2018	WEICHUN LIU C/O OCEAN VIEW	120-4300	OV CHINESE PROGRAM EXPENSES		104.37
51172976	12/14/2018	MAGGIORA BAKING CO	130-4700	FOOD		30.50
51172977	12/14/2018	MARINA MECHANICAL	010-5670	DISTRICT WIDE HVAC REPAIRS		503.63
51172978	12/14/2018	MICHAEL'S TRANSPORTATION SRV	010-5810	AHS ATHLETICS TRANSPORTATION (9035)	2,546.50	
				AHS TRIP TO BLACK DIAMOND MINES	1,674.00	4,220.50
51172979	12/14/2018	NASCO	010-4300	AHS SCIENCE SUPPLIES		28.19
51172980	12/14/2018	NEW DAY FILMS	010-4300	"THAT'S A FAMILY" DVDS - CORNELL LIBRARY (P17-01243)	150.64	
				Unpaid Sales Tax	11.14-	139.50
51172981	12/14/2018	OFFICE DEPOT	010-4300	CORNELL SUPPLIES	130.82	
				DONATION - CORNELL SUPPLIES	68.35	
				OCEAN VIEW SUPPLIES	137.18	336.35
51172982	12/14/2018	PG&E	010-5520	10/18 NONBYPASSABLE CHARGES		523.62
51172983	12/14/2018	STAFF REHAB	010-5825	COUNSELING SERVICE		11,730.00
51172984	12/14/2018	WESTERN PSYCHOLOGICAL SERVICES	010-4300	SPECIAL EDUCATION FORMS		151.43
51172985	12/14/2018	ALBANY YMCA	010-5800	ACTIVE SUPERVISION DURING LUNCH RECESS		8,185.83

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

ESCAPE ONLINE

Page 8 of 11



## ReqPay12c

## Board Report

## December 2018 Warrant Listing

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
51173780	12/17/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		632.25
51173781	12/17/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		1,400.50
51173782	12/17/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		1,400.50
51173783	12/17/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		1,667.10
51173784	12/17/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		1,128.75
51173785	12/17/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		632.25
51173786	12/17/2018	RETIREE	010-3752	RETIREE REIMBURSEMENT		632.25
51173787	12/17/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		1,400.50
51173788	12/17/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		1,400.50
51173789	12/17/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		1,805.80
51173790	12/17/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		1,111.43
51173791	12/17/2018	RETIREE	010-3752	RETIREE REIMBURSEMENT		163.37
51173792	12/17/2018	RETIREE	010-3752	RETIREE REIMBURSEMENT		888.29
51173793	12/17/2018	RETIREE	010-3752	RETIREE REIMBURSEMENT		975.13
51173794	12/17/2018	RETIREE	010-3752	RETIREE REIMBURSEMENT		1,490.94
51173795	12/17/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		300.80
51173796	12/17/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		2,086.26
51173797	12/17/2018	RETIREE	010-3752	RETIREE REIMBURSEMENT		955.99
51173798	12/17/2018	RETIREE	010-3752	RETIREE REIMBURSEMENT		1,400.50
51173799	12/17/2018	RETIREE	010-3752	RETIREE REIMBURSEMENT		1,400.50
51173800	12/17/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		730.27
51173801	12/17/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		632.25
51173802	12/17/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		1,596.54
51173803	12/17/2018	RETIREE	010-3752	RETIREE REIMBURSEMENT		1,400.50
51173804	12/17/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		695.44
51173805	12/17/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		730.27
51173806	12/17/2018	RETIREE	010-3751	RETIREE REIMBURSEMENT		258.36
51175284	12/18/2018	ACSIG - VISION INSURANCE	010-9534	12/18 VISION		11,804.10
51175285	12/18/2018	ALHAMBRA	010-4300	AAC WATER DELIVERY		32.51
51175286	12/18/2018	AMAZON CAPITAL SERVICES, INC.	010-4300	DONATION - CLOROX WIPES FOR CORNELL	11.62	
				DONATION - CORNELL FLOOR MAT	48.28	
				DONATION - DOMINOES SET FOR OCEAN VIEW CLASSROOM	43.89	
				LIQUID CHALK MARKERS FOR AHS CLASSROOM	22.49	
				Unpaid Sales Tax	5.90-	120.38
51175287	12/18/2018	AUSD REVOLVING FUND	010-3754	RETURNED CHECK	207.48	

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

ESCAPE ONLINE

Page 9 of 11

## ReqPay12c

## Board Report

## December 2018 Warrant Listing

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
51175287	12/18/2018	AUSD REVOLVING FUND	010-5800	10/18 SERVICE FEES	255.27	
				11/18 SERVICE FEES	318.94	781.69
51175288	12/18/2018	BRANDY BIEHL-DAVIS C/O CORNELL	010-4300	DONATION - REIMBURSEMENT FOR CLASSROOM SUPPLIES		33.34
51175289	12/18/2018	BRIGHT PATH THERAPISTS	010-5825	PHYSICAL THERAPY SERVICES		1,722.00
51175290	12/18/2018	DEBORAH BRILL C/O ALBANY MIDDLE	010-4300	REIMBURSEMENT FOR SUPPLIES		31.79
51175291	12/18/2018	CLARK PEST CONTROL	010-5800	AQUATIC CENTER PEST CONTROL	225.00	
				DISTRICT PEST CONTROL	1,233.00	
			120-5800	ACC PEST CONTROL	225.00	1,683.00
51175292	12/18/2018	COMCAST	010-5930	10/18 SERVICE	2,458.61	
				11/18 SERVICE	2,479.44	4,938.05
51175293	12/18/2018	COPY EXPRESS	010-4300	AHS SLIPS & PASSES		444.48
51175294	12/18/2018	DISCOVERY ACADEMY	010-5825	BASIC EDUCATION, RM & BOARD AND RELATED SERVICES		15,269.00
51175295	12/18/2018	BANKCARD CENTER	010-4300	DONATION - CORNELL CLASSROOM SUPPLIES	23.19	
				DONATION - OV CLASSROOM BOOKS	221.19	
				IPADS FOR NEW BOARD MEMBERS	1,365.36	
				SELPA CREDIT CARD EXPENSES	162.21	
				AHS MAILCHIMP	20.00	
			010-4305	WATER SERVICE FOR AMS PORTABLES	166.89	
				OV DESIGN TEAM LUNCH	180.00	
			010-5200	AAC CERTIFICATIONS	168.00	
			010-5800	AAC JOB POSTINGS	100.00	
				STORAGE FEE	981.00	
			010-5810	12/06 AHS MOAD TOUR	71.00	
				AMS SF JAZZ TICKETS 12/09/18	330.00	
51175296	12/18/2018	FAGEN FRIEDMAN & FULFROST, LLP	010-5930	SELPA CREDIT CARD EXPENSES	328.98	4,117.82
51175297	12/18/2018	FAGEN FRIEDMAN & FULFROST, LLP	010-5826	09/18 LEGAL SERVICES		25,801.00
51175298	12/18/2018	ADRIANA HERNANDEZ C/O ALBANY MIDDLE	010-5826	10/18 LEGAL SERVICES		30,258.90
			010-4300	REIMBURSEMENT FOR CLASSROOM SUPPLIES		59.58
51175299	12/18/2018	HOUGHTON MIFFLIN COMPANY HM RECEIVABLES CO., LLC	010-4300	SCHOLASTIC DO THE MATH - CORNELL		97.68
51175300	12/18/2018	ANNE R. MacMILLAN	010-5825	SPEC ACADEMIC INSTR, AUDIOLOGY MAINT, ASMTS		315.00

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

ESCAPE ONLINE

Page 10 of 11

## ReqPay12c

## Board Report

## December 2018 Warrant Listing

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
51175301	12/18/2018	MICHAEL'S TRANSPORTATION SRV	010-5810	AHS ATHLETICS TRANSPORTATION (9035)		3,390.25
51175302	12/18/2018	MOTION PICTURE LICENSING CORP	010-5800	AHS MPLC UMBRELLA LICENSE		303.26
51175303	12/18/2018	NEXTEL COMMUNICATIONS	010-5930	DISTRICT CELL PHONE SERVICE	574.58	
			120-5930	DISTRICT CELL PHONE SERVICE	141.71	716.29
51175304	12/18/2018	PASTIME ACE HARDWARE	010-4300	AQUATIC CENTER HARDWARE	19.18	
				DISTRICT HARDWARE	1,676.04	1,695.22
51175305	12/18/2018	SENECA FAMILY OF AGENCIES	010-5825	SPECIAL EDUCATION		3,402.00
51175306	12/18/2018	SONJA BIGGS EDUCATIONAL SVCS	010-5825	SERVICES FOR VISUALLY IMPAIRED STUDENTS		1,860.00
51175307	12/18/2018	THE PHILLIPS ACADEMY	010-5825	BASIC EDUCATION & RELATED SERVICES		3,300.00
Total Number of Checks					225	911,396.34

## Fund Summary

Fund	Description	Check Count	Expensed Amount
010	General Fund	198	440,979.31
120	Child Development Fund	12	3,021.03
130	Cafeteria Fund	17	25,756.92
140	Deferred Maintenance Fund	3	17,579.61
211	Measure B 2016A	6	339,146.33
212	Measure E 2016A	3	74,295.02
250	Capital Facilities Fund	2	10,697.36
Total Number of Checks		225	911,475.58
Less Unpaid Sales Tax Liability			79.24
Net (Check Amount)			911,396.34

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

ESCAPE ONLINE

Page 11 of 11

**ALBANY UNIFIED SCHOOL DISTRICT**  
**Donations ♦ November 1 – November 30, 2018**

ALBANY HIGH SCHOOL	
\$ 51.30	Ackerman's Service - Hubbard
\$ 130.00	AEF-Sponsored Field Trip - Grogans
\$ 1,400.00	AEF-Sponsored Field Trip - Jorden-Swan
\$ 1,200.00	AEF-Sponsored Field Trip - Stocker
\$ 500.00	AEF-Sponsored Field Trip - Walden
\$ 200.00	AHS PTSA - Field Trip, Walden
\$ 100.00	Classroom Donation - Cajina
\$ 100.00	Classroom Donation - Cajina
\$ 200.00	Classroom Donation - Cajina
\$ 500.00	Classroom Donation - Cajina
\$ 20.00	Classroom Donation - Hubbard
\$ 20.00	Classroom Donation - Hubbard
\$ 20.00	Classroom Donation - Hubbard
\$ 20.00	Classroom Donation - Hubbard
\$ 20.00	Classroom Donation - Hubbard
\$ 20.00	Classroom Donation - Hubbard
\$ 20.00	Classroom Donation - Hubbard
\$ 20.00	Classroom Donation - Hubbard
\$ 20.00	Classroom Donation - Hubbard
\$ 20.00	Classroom Donation - Hubbard
\$ 20.00	Classroom Donation - Hubbard
\$ 20.00	Classroom Donation - Hubbard
\$ 20.00	Classroom Donation - Hubbard
\$ 25.00	Classroom Donation - Hubbard
\$ 25.00	Classroom Donation - Hubbard
\$ 25.00	Classroom Donation - Hubbard
\$ 25.00	Classroom Donation - Hubbard
\$ 35.00	Classroom Donation - Hubbard
\$ 40.00	Classroom Donation - Hubbard
\$ 40.00	Classroom Donation - Hubbard
\$ 40.00	Classroom Donation - Hubbard
\$ 40.00	Classroom Donation - Hubbard
\$ 40.00	Classroom Donation - Hubbard
\$ 50.00	Classroom Donation - Hubbard
\$ 100.00	Classroom Donation - Hubbard
\$ 25.00	Donation via MySchoolbucks - Chuang
\$ 20.00	Donation via MySchoolbucks - Cohen
\$ 50.00	Donation via MySchoolbucks - Rayyan
\$ 2.00	YourCause - Ritchie
\$ 2.00	YourCause - Ritchie
\$ 60.00	YourCause, Wells Fargo - Ritchie
\$ 60.00	YourCause, Wells Fargo - Ritchie
<b>\$ 5,325.30</b>	<b>Current</b>
<b>\$ 1,542.00</b>	<b>Approved 11/13/18 Board Meeting</b>
<b>\$ 554.64</b>	<b>Approved 10/9/18 Board Meeting</b>
<b>\$ 7,421.94</b>	<b>Total YTD</b>

ELEMENTARY ENRICHMENT	
\$ 75.00	Classroom Donation
\$ 60.00	Donation via Benevity
\$ 1,495.00	Donation via MySchoolBucks
<b>\$ 1,630.00</b>	<b>Current</b>
<b>\$ 5,950.00</b>	<b>Approved 11/13/18 Board Meeting</b>
<b>\$ 7,580.00</b>	<b>Total YTD</b>

<b>ALBANY MIDDLE SCHOOL</b>	
\$ 50.00	Donation via MySchoolbucks - Drama Club
\$ 2,670.00	Donation via MySchoolbucks - 6th-8th
\$ 35.00	Family Donation
\$ 35.00	Family Donation
\$ 35.00	Family Donation - 6th Grade
\$ 35.00	Family Donation - 6th Grade
\$ 35.00	Family Donation - 6th Grade
\$ 35.00	Family Donation - 6th Grade
\$ 35.00	Family Donation - 6th Grade
\$ 35.00	Family Donation - 6th Grade
\$ 35.00	Family Donation - 6th Grade
\$ 35.00	Family Donation - 6th Grade
\$ 35.00	Family Donation - 6th Grade
\$ 35.00	Family Donation - 6th Grade
\$ 35.00	Family Donation - 6th Grade
\$ 35.00	Family Donation - 6th Grade
\$ 35.00	Family Donation - 6th Grade
\$ 35.00	Family Donation - 6th Grade
\$ 35.00	Family Donation - 6th Grade
\$ 40.00	Family Donation - 6th Grade
\$ 40.00	Family Donation - 6th Grade
\$ 50.00	Family Donation - 6th Grade
\$ 140.00	Family Donation - 6th/8th Grade
\$ 35.00	Family Donation - 7th Grade
\$ 35.00	Family Donation - 7th Grade
\$ 35.00	Family Donation - 7th Grade
\$ 35.00	Family Donation - 7th Grade
\$ 35.00	Family Donation - 7th Grade
\$ 40.00	Family Donation - 7th Grade
\$ 50.00	Family Donation - 7th Grade
\$ 50.00	Family Donation - 7th/8th Grade
\$ 35.00	Family Donation - 8th Grade
\$ 50.00	Family Donation - 8th Grade
\$ 70.00	Family Donation - 8th Grade
\$ 35.00	Family Donation - Science
\$ 40.00	YourCause, Chevron - Brill
\$ 40.00	YourCause, Chevron - Brill
<b>\$ 4,065.00</b>	<b>Current</b>
<b>\$ 5,639.51</b>	<b>Approved 11/13/18 Board Meeting</b>
<b>\$ 107.10</b>	<b>Approved 10/9/18 Board Meeting</b>
<b>\$ 9,811.61</b>	<b>Total YTD</b>

OCEAN VIEW ELEMENTARY	
\$ 300.00	Classroom Donation - Cohen
\$ 50.00	Classroom Donation - Diez
\$ 30.00	Classroom Donation - Miller
\$ 1,000.00	Donation - Georgeson
\$ 300.00	Donation via MySchoolbucks - Breining
\$ 30.00	Donation via MySchoolbucks - Miller
\$ 75.00	Donation via MySchoolbucks - Sinclair
\$ 100.00	Donation via MySchoolbucks - 4th Grade
\$ 2,527.72	OV PTA - Programs & Supplies
\$ 7,500.00	OV PTA - Programs & Supplies
\$ 60.00	YourCause, Wells Fargo - Georgeson
\$ 60.00	YourCause, Wells Fargo - Georgeson
<b>\$ 12,032.72</b>	<b>Current</b>
<b>\$ 3,580.00</b>	<b>Approved 11/13/18 Board Meeting</b>
<b>\$ 1,037.38</b>	<b>Approved 10/9/18 Board Meeting</b>
<b>\$ 392.00</b>	<b>Approved 8/28/18 Board Meeting</b>
<b>\$ 17,042.10</b>	<b>Total YTD</b>



**ALBANY UNIFIED SCHOOL DISTRICT**  
**Donations ♦ December 1 – December 31, 2018**

<b>ALBANY HIGH SCHOOL</b>	
\$ 435.41	Albany High School PTSA
\$ 300.00	Family Donation - Ventura-Uhsmann
\$ 1,000.00	Kelly Family Foundation
\$ 480.00	YourCause, PG&E - Ritchie
\$ 100.00	YourCause, Wells Fargo - Cajina
<b>\$ 2,315.41</b>	<b>Current</b>
<b>\$ 5,325.30</b>	<b>November Pending Approval</b>
<b>\$ 1,542.00</b>	<b>Approved 11/13/18 Board Meeting</b>
<b>\$ 554.64</b>	<b>Approved 10/9/18 Board Meeting</b>
<b>\$ 9,737.35</b>	<b>Total YTD</b>

<b>ALBANY MIDDLE SCHOOL</b>	
\$ 200.00	1501 Solano Avenue - Art Department
\$ 1,326.25	AEF-Sponsored Assembly - Costantino
\$ 35.00	Donation via Benevity - Brill
\$ 35.00	Donation via MySchoolBucks - 7th Grade
\$ 35.00	Donation via MSB - Bryndza/Fryer
\$ 21.00	Donation via MSB - Computer Dept
\$ 35.00	Donation via MySchoolBucks - Coriell
\$ 25.00	Donation via MySchoolBucks - Zablackis
\$ 35.00	Family Donation - 6th Grade
\$ 50.00	Family Donation - 6th Grade
\$ 1,000.00	Kelly Family Foundation
\$ 480.00	YourCause, PG&E - Brill
\$ 50.00	YourCause, Wells Fargo - Drama Club
\$ 35.00	YourCause, Wells Fargo - Morris/Durant
<b>\$ 3,362.25</b>	<b>Current</b>
<b>\$ 4,065.00</b>	<b>November Pending Approval</b>
<b>\$ 5,639.51</b>	<b>Approved 11/13/18 Board Meeting</b>
<b>\$ 107.10</b>	<b>Approved 10/9/18 Board Meeting</b>
<b>\$ 13,173.86</b>	<b>Total YTD</b>

<b>ELEMENTARY ENRICHMENT</b>	
\$ 150.00	Cornell PTA
\$ 40.00	Donation via Benevity
\$ 75.00	Family Donation
\$ 75.00	Family Donation
\$ 75.00	Family Donation
\$ 75.00	Family Donation
\$ 75.00	Family Donation
\$ 75.00	Family Donation
\$ 75.00	Family Donation
\$ 75.00	Family Donation
\$ 75.00	Family Donation
\$ 100.00	Family Donation
\$ 150.00	Family Donation
\$ 150.00	Family Donation
\$ 200.00	Family Donation
<b>\$ 1,465.00</b>	<b>Current</b>
<b>\$ 1,630.00</b>	<b>November Pending Approval</b>
<b>\$ 5,950.00</b>	<b>Approved 11/13/18 Board Meeting</b>
<b>\$ 9,045.00</b>	<b>Total YTD</b>

<b>OCEAN VIEW ELEMENTARY</b>	
\$ 380.00	AEF-Sponsored Field Trp - Bruckmann-Harmon
\$ 580.00	AEF-Sponsored Field Trp - Shigeta
\$ 100.00	Donation via Benevity - Briones
\$ 100.00	Donation via Benevity - Cohen
\$ 100.00	Donation via MySchoolBucks - Miller
\$ 100.00	Donation via MySchoolBucks - Sinclair
<b>\$ 1,360.00</b>	<b>Current</b>
<b>\$ 12,032.72</b>	<b>November Pending Approval</b>
<b>\$ 3,580.00</b>	<b>Approved 11/13/18 Board Meeting</b>
<b>\$ 1,037.38</b>	<b>Approved 10/9/18 Board Meeting</b>
<b>\$ 392.00</b>	<b>Approved 8/28/18 Board Meeting</b>
<b>\$ 18,402.10</b>	<b>Total YTD</b>

<b>CORNELL ELEMENTARY</b>	
\$ 2,873.65	AEF Classroom Donation - Slattery
\$ 600.00	AEF-Sponsored Field Trip - Wiley
\$ 35.00	Donation via Benevity - Duncan
\$ 100.00	Donation via Benevity - Gripman
\$ 100.00	Donation via Benevity - Kohn
\$ 50.00	Donation via Benevity - Silly Olympics
\$ 25.00	Family - Johnson
\$ 200.00	YourCause, AbbVie - Duncan
<b>\$ 3,983.65</b>	<b>Current</b>
<b>\$ 22,267.63</b>	<b>November Pending Approval</b>
<b>\$ 33,136.38</b>	<b>Approved 11/13/18 Board Meeting</b>
<b>\$ 10.00</b>	<b>Approved 10/9/18 Board Meeting</b>
<b>\$ 2,110.66</b>	<b>Approved 8/28/18 Board Meeting</b>
<b>\$ 61,508.32</b>	<b>Total YTD</b>

<b>MARIN ELEMENTARY</b>	
\$ 94.00	Donation via MySchoolBucks - Dunigan
\$ 24.00	Donation via MySchoolBucks - McManus
\$ 20.00	Donation via MySchoolBucks - Naiff
\$ 25.00	Family Donation - Hiltcher
\$ 50.00	Family Donation - Hiltcher
<b>\$ 213.00</b>	<b>Current</b>
<b>\$ 6,010.75</b>	<b>November Pending Approval</b>
<b>\$ 2,148.50</b>	<b>Approved 11/13/18 Board Meeting</b>
<b>\$ 8,372.25</b>	<b>Total YTD</b>

<b>MULTI-SITE DONATION</b>	
\$ 8,485.85	Albany Music Fund
<b>\$ 8,485.85</b>	<b>Current</b>
<b>\$ 279,150.00</b>	<b>November Pending Approval</b>
<b>\$ 19,486.34</b>	<b>Approved 11/13/18 Board Meeting</b>
<b>\$ 15,453.28</b>	<b>Approved 8/28/18 Board Meeting</b>
<b>\$ 322,575.47</b>	<b>Total YTD</b>

<b>TOTAL</b>	
<b>\$ 21,185.16</b>	<b>Current</b>
<b>\$ 330,481.40</b>	<b>November Pending Approval</b>
<b>\$ 71,482.73</b>	<b>Approved 11/13/18 Board Meeting</b>
<b>\$ 1,709.12</b>	<b>Approved 10/9/18 Board Meeting</b>
<b>\$ 17,955.94</b>	<b>Approved 8/28/18 Board Meeting</b>
<b>\$ 442,814.35</b>	<b>Total YTD</b>

**ALBANY UNIFIED SCHOOL DISTRICT  
BOARD AGENDA BACKUP**

**Regular Meeting of January 22, 2019**

**ITEM: INDEPENDENT CONTRACTOR SERVICES AGREEMENT  
WITH SARA WICHT, WICHT CONSULTING**

**PREPARED BY: MARIE WILLIAMS, DIRECTOR III-  
CURRICULUM, INSTRUCTION & ASSESSMENT**

**TYPE OF ITEM: CONSENT**

---

**PURPOSE:**

Board of Trustees to review and approve the Independent Contractor Services Agreement with Sara Wicht, Wicht Consulting

**BACKGROUND:**

Sara Wicht is an educational consultant with over 20 years of experience in K-12 education. Her work in social justice and anti-bias education includes expertise in literacy instruction, equity and diversity and inclusive practice, teacher mentoring, professional development, curriculum design and educational publishing. Sara Wicht is the former senior manager of teaching and learning for Teaching Tolerance, a project of the Southern Poverty Law Center. She has facilitated professional development on anti-bias education at several national conference events, including events hosted by the National Council for Teachers of English, the Coalition of Schools Educating Boys of Color, the Association for Supervision and Curriculum Development, and the White Privilege Conference.

In February 2018, 40 elementary staff, AHS Social Studies teachers and counselors, and site administrators attended the Museum of Tolerance educators workshop. Staff expressed a strong desire to bring these tools and strategies to all AUSD staff. Sara Wicht was one of the facilitators and the trainer who provided the Tools for Tolerance training at the Museum of Tolerance.

On August 23 and 24, 2018, Sara Wicht provided professional development to all District staff around topics of effectively implementing culturally responsive instruction in their classrooms. Staff explored practical strategies for creating spaces where academic and social-emotional goals are accomplished side by side and discussed learning conditions that honor all identities and reflect diversity, equity and justice.

**DETAILS:**

On March 14 and 15, 2019, Sara Wicht will return to Albany Unified School District to facilitate three half-day professional development sessions for District staff. Participants will continue their exploration of effective classroom/schoolwide strategies, tools, and pedagogical approaches that promote anti-bias education and improve academic and social-emotional learning outcomes for all students.

**FINANCIAL INFORMATION:** The cost of the professional development is \$4,000 (plus costs for travel, meals and lodging). The cost of this contract will be paid for using dollars allocated in the Local Control and Accountability Plan.

This contract aligns with LCAP Goal 3-Action 3.1.6: Implementation of Albany Coming Together (ACT) recommendations to address program improvements in curriculum and professional development.

### **STRATEGIC OBJECTIVES ADDRESSED:**



**Objective #1:** *Assess and Increase Academic Success. Goal: We will provide a comprehensive educational experience with expanded opportunities for engagement, assessment, and academic growth so that all students will achieve their fullest potential.*



**Objective #2:** *Support the Whole Child. Goal: We will foster the social and emotional growth of all students, implement an array of strategies to increase student engagement, identify individual socio-emotional and behavioral needs, and apply collaborative appropriate interventions.*

<p><b>RECOMMENDATION:</b> Board of Trustees to approve the Independent Contractor Services Agreement with Sara Wicht, Wicht Consulting</p>
--



## ALBANY UNIFIED SCHOOL DISTRICT INDEPENDENT CONTRACTOR SERVICES AGREEMENT

This agreement is hereby entered into this 22nd day of January , 2019, in the County of Alameda, State of California, by and between the Albany Unified School District, hereinafter referred to as "DISTRICT," and Sara Wicht

CONTRACTOR

4529 31st Ave South

MAILING ADDRESS

Minneapolis

MN

55406

CITY

STATE

ZIP

hereinafter referred to as "CONTRACTOR." DISTRICT and CONTRACTOR shall be collectively referred to as the Parties.

1. Contractor Services. Contractor agrees to provide the following services to District (collectively, the "Services"):

Three half-day professional development sessions on social justice teaching practices and Tools for Tolerance resources that promote anti-bias education, literacy instruction, equity, diversity and inclusive classroom/schoolwide academic and social-emotional learning practices.

2. Contractor Qualifications. Contractor represents and warrants to District that Contractor and all of Contractor's employees, agents or volunteers (the "Contracted Parties") have in effect and shall maintain in full force throughout the Term of this Agreement all licenses, credentials, permits and any other legal qualifications required by law to perform the Services and to fully and faithfully satisfy all of the terms set forth in this Agreement. If any of the Services are performed by any of Contractor's Parties, such work shall only be performed by competent personnel under the supervision of and in the employment of Contractor.

3. Term. CONTRACTOR shall:

☒ Provide services under this AGREEMENT on the following specific dates

March 14 and March 15, 2019

OR

☐ Commence providing services under this AGREEMENT on:

There shall be no extension of the Term of this Agreement without the express written consent from all parties. Written notice by the District Superintendent or designee shall be sufficient to stop further performance of the Services by Contractor or the Contracted Parties. In the event of early termination, Contractor shall be paid for satisfactory work performed to the date of termination. Upon payment by District, District shall be under

no further obligation to Contractor, monetarily or otherwise, and District may proceed with the work in any manner District deems proper.

4. Termination. Either party may terminate this Agreement at any time by giving thirty (30) days advance written notice to the other party; however the parties may agree in writing to a shorter time period for the effectiveness of such termination. Notwithstanding the foregoing, District may terminate this Agreement at any time by giving written notice to Contractor if Contractor materially violates any of the terms of this Agreement, any act or omission by Contractor or the Contracted Parties exposes District to potential liability or may cause an increase in District's insurance premiums, Contractor is adjudged a bankrupt, Contractor makes a general assignment for the benefit of creditors or a receiver is appointed on account of Contractor's insolvency. Such termination shall be effective immediately upon Contractor's receipt of said notice.
5. Compensation. DISTRICT agrees to pay the CONTRACTOR for services satisfactorily rendered pursuant to this AGREEMENT a total fee not to exceed **\$4,000**
6. DISTRICT shall pay CONTRACTOR according to the following terms and conditions:
  - a. Such compensation shall be based on:
    - ☐ An hourly rate of \_\_\_\_\_ for a total amount of \_\_\_\_\_ hours.
    - ☐ A daily rate of \$2000.00 for a total amount of TWO days.
    - ☐ Total amount of \$ \_\_\_\_\_.
  - b. Payment method shall be:
    - X **Upon Completion**
    - ☐ Date of Service
    - ☐ **Other (Specify):** \_\_\_\_\_.

Any work performed by Contractor in excess of said amount shall not be compensated.

Payment shall be made upon approval of DISTRICT and receipt of an invoice from CONTRACTOR one copy clearly marked original. CONTRACTOR's invoice shall be sent to: Albany Unified School District, Attention: Accounts Payable, 819 Bancroft Way, Berkeley, CA 94710.

7. Equipment and Materials. Contractor at its sole cost and expense shall provide and furnish all tools, labor, materials, equipment, transportation services and any other items (collectively, "Equipment") which are required or necessary to perform the Services in a manner which is consistent with generally accepted standards of the profession for similar services. Notwithstanding the foregoing, District shall not be responsible for any damages to persons or property as a result of the use, misuse or failure of any Equipment used by Contractor of the Contracted Parties, even if such Equipment is furnished, rented or loaned to Contractor or the Contracted Parties by District. Furthermore, any Equipment or workmanship that does not conform to the regulations of this Agreement may be rejected by District and in such case must be promptly remedied or replaced by

Contractor at no additional cost to District and subject to District's reasonable satisfaction.

8. California Residency. Contractor and the Contracted Parties shall be residents of the State of California, unless both parties agree otherwise.
9. Indemnity. Contractor shall defend, indemnify, and hold harmless District and its agents, representatives, officers, consultants, employees, Board of Education, members of the Board of Education (collectively, the "District Parties"), from and against any and all claims, demands, liabilities, damages, losses, suits and actions, and expenses (including, but not limited to attorney fees and costs including fees of consultants) of any kind, nature and description (collectively, the "Claims") directly or indirectly arising out of, connected with, or resulting from the performance of this Agreement, including but not limited to Contractor's or the Contracted Parties' use of the site; Contractor's or the Contracted Parties' performance of the Services; Contractor's or the Contracted Parties' breach of any of the representations or warranties contained in this Agreement; injury to or death of persons or damage to property or delay or damage to District or the District Parties; or for any act, error, omission, negligence, or willful misconduct of Contractor, the Contracted Parties or their respective agents, subcontractors, employees, material or equipment suppliers, invitees, or licensees. Such obligation shall not be construed to negate, abridge, or reduce other rights or obligations of indemnity, which would otherwise exist as to a party, person, or entity described in this paragraph.
10. Insurance. Without in any way limiting Contractor's liability or indemnification obligations set forth in Paragraph 8 above, District reserves the right to require contractor to procure and maintain throughout the Term of this Agreement the following insurance: (i) comprehensive general liability insurance with limits not less than \$1,000,000.00 each occurrence and \$1,000,000.00 in the aggregate; (ii) commercial automobile liability insurance with limits not less than \$100,000.00 each occurrence and \$100,000.00 in the aggregate; if applicable; and neither Contractor nor any of the Contracted Parties shall commence performing any portion of the Services until all required insurance has been obtained and certificates indicating the required coverage have been delivered to and approved by District. All insurance policies shall include an endorsement stating that District and District Parties are named additional insured. All of the policies shall be amended to provide that the insurance shall not be suspended, voided, canceled, reduced in coverage or in limits except after thirty (30) days' prior written notice has been given to District. If any of the required insurance is not reinstated, District may, at its sole option, terminate this Agreement. All of the policies shall also include an endorsement stating that it is primary to any insurance or self-insurance maintained by District and shall waive all rights of subrogation against District and/or the District Parties.
11. Independent Contractor Status. Contractor, in the performance of this Agreement, shall be and act as an independent contractor. Contractor understands and agrees that s/he and the Contracted Parties shall not be considered officers, employees, agents, partners, or joint ventures of District, and are not entitled to benefits of any kind or nature normally provided to employees of District and/or to which District's employees are normally entitled.

12. Taxes. All payments made by District to Contractor pursuant to this Agreement shall be reported to the applicable federal and state taxing authorities as required. District will not withhold any money from compensation payable to Contractor, including FICA (social security), state or federal unemployment insurance contributions, or state or federal income tax or disability insurance. Contractor shall assume full responsibility for payment of all federal, state and local taxes or contributions, including unemployment insurance, social security and income taxes with respect to Contractor and the Contracted Parties and otherwise in connection with this Agreement.

13. Fingerprinting/Criminal Background Investigation Certification. Contractor and the Contracted Parties shall at all times comply with the fingerprinting and criminal background investigation requirements of the California Education Code ("Education Code") section 45125.1. Accordingly, by checking the applicable boxes below, Contractor hereby represents and warrants to District the following:

☒ Contractor and the Contracted Parties shall **only have limited or no contact** (as determined by District) with District students at all times during the Term of this Agreement.

☐ The following Contracted Parties have **more than limited contact** (as determined by District) with District students during the Term of this Agreement:

\_\_\_\_\_  
[Attach and sign additional pages, as needed.]

☐ All of the Contracted Parties noted above, at no cost to District, have completed background checks and have been fingerprinted under procedures established by the California Department of Justice and the Federal Bureau of Investigation, and the results of those background checks and fingerprints reveal that none of these Contracted Parties have been arrested or convicted of a serious or violent felony, as defined by the California Penal Code.

Contractor further agrees and acknowledges that if at any time during the Term of this Agreement Contractor learns or becomes aware of additional information, including additional personnel, which differs in any way from the representations set forth above, Contractor shall immediately notify District and prohibit any new personnel from having any contact with District students until the fingerprinting and background check requirements have been satisfied and District determines whether any such contact is permissible.

14. Tuberculosis Certification. Contractor and the Contracted Parties shall at all times comply with the tuberculosis ("TB") certification requirements of Education Code section 49406. Accordingly, by checking the applicable boxes below, Contractor hereby represents and warrants to District the following:

☒ Contracted Parties shall **only have limited or no contact** (as determined by

District) with District students at all times during the Term of this Agreement.

☐ The following Contracted Parties shall have **more than limited contact** (as determined by District) with District students during the Term of this Agreement and, at no cost to District, have received a TB test in full compliance with the requirements of Education Code section 49406: \_\_\_\_\_

Contractor shall maintain on file the certificates showing that the Contracted Parties were examined and found free from active TB. These forms shall be regularly maintained and updated by Contractor and shall be available to District upon request or audit.

Contractor further agrees and acknowledges that all new personnel hired after the Effective Date of this Agreement are subject to the TB certification requirements and shall be prohibited from having any contact with District students until the TB certification requirements have been satisfied and District determines whether any such contact is permissible.

15. Confidential Information. Contractor shall maintain the confidentiality of and protect from unauthorized disclosure any and all individual student information received from the District, including but not limited to student names and other identifying information. Contractor shall not use such student information for any purpose other than carrying out the obligations under this agreement. Upon termination of this Agreement, Contractor shall turn over to District all educational records related to the services provided to any District student pursuant to this Agreement.
16. Assignment. Contractor shall not assign or transfer by operation of law or otherwise any or all of its rights, burdens, duties or obligations under this Agreement without the prior written consent of District.
17. Binding Effect. This Agreement shall inure to the benefit of and shall be binding upon Contractor and District and their respective successors and assigns.
18. Severability. If any provision of this Agreement shall be held invalid or unenforceable by a court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision of this Agreement.
19. Amendments. The terms of this Agreement shall not be waived, altered, modified, supplemented or amended in any manner whatsoever except by written agreement signed by both parties.
20. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of California and venue shall be in the appropriate court in Alameda County, California.
21. Non-Discrimination. PROVIDER shall not discriminate on the basis of a person's actual or perceived race, religious creed, color, national origin, ancestry, age, marital status, pregnancy, physical or mental disability, medical condition, genetic information, veteran

status, gender, gender identity, gender expression, sex, or sexual orientation in employment or operation of its programs.

22. Written Notice. Written notice shall be deemed to have been duly served if delivered in person to Contractor at the address located next to the party signatures below, or if delivered at or sent by registered or certified mail to the last business address known to the person who sends the notice.
23. Compliance with Law. Each and every provision of law and clause required by law to be inserted into this Agreement shall be deemed to be inserted herein and this Agreement shall be read and enforced as though it were included therein. Contractor shall comply with all applicable federal, state, and local laws, rules, regulations and ordinances, including but not limited to fingerprinting under Education Code section 45125.1, confidentiality of records, Education Code section 49406 and others. Contractor agrees that it shall comply with all legal requirements for the performance of duties under this agreement and that failure to do so shall constitute material breach.
24. Attorney Fees. If any legal action is taken to enforce the terms of this Agreement, the prevailing party shall be entitled to recover reasonable attorneys' fees and other reasonable costs and expenses incurred in connection with that legal action.
25. Liability of District. Notwithstanding anything stated herein to the contrary, District shall not be liable for any special, consequential, indirect or incident damages, including but not limited to lost profits in connection with this Agreement.
26. Entire Agreement. This Agreement is intended by the parties as the final expression of their agreement with respect to such terms as are included herein and as the complete and exclusive statement of its terms and may not be contradicted by evidence of any prior agreement or of a contemporaneous oral agreement, nor explained or supplemented by evidence of consistent additional terms.
27. Subject To Approval of Board. This Agreement confers no legal or equitable rights until it is approved by the District Board of Education at a lawfully conducted public meeting.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the Effective Date.

**DISTRICT:**

**ALBANY UNIFIED SCHOOL DISTRICT**

By: \_\_\_\_\_  
Name: Marie Williams

**CONTRACTOR:**

**Sara Wicht**

Tax Identification Number:  
(confidential)

By: \_\_\_\_\_  
Name:  
Title:

Title: Director III-Curriculum, Instruction and  
Assessment

Address for District Notices:

Albany Unified School District

1200 Solano Avenue  
Albany, CA 94706

Address for Contractor Notices:

4529 31st Ave South  
Minneapolis, MN 55406

Date of Board Approval:\_\_\_\_\_

**ALBANY UNIFIED SCHOOL DISTRICT  
BOARD AGENDA BACKUP**

**Regular Meeting of January 22, 2019**

**ITEM:** **OVERNIGHT FIELD TRIP: ALBANY HIGH SCHOOL  
SPEECH AND DEBATE CLUB TO STANFORD UNIVERSITY  
IN SANTA CLARA, CALIFORNIA**

**PREPARED BY:** **MARIE WILLIAMS, DIRECTOR III --  
CURRICULUM, INSTRUCTION, AND ASSESSMENT**

**TYPE OF ITEM:** **CONSENT**

---

**PURPOSE:**

All field trips and excursions that occur overnight require prior approval from the Board of Education. Requests shall be presented to the Board of Education at least one month in advance of departure unless the timing of the event and the Board meeting schedule do not provide sufficient time for prior approval or make prior approval impractical.

**BACKGROUND INFORMATION:**

Albany High School Speech and Debate Club has been attending the Stanford University Invitational Speech and Debate Tournament for the past several years. This is a great opportunity for students to compete at a national circuit debate tournament and represent Albany High School and community.

**DATES OF TRIP:** February 8-10, 2019

**DETAILS:**

Ten (10) students in the AHS Speech and Debate Club, along with their advisor and two (2) parent chaperones, will travel to Santa Clara, California to participate in the annual Stanford Invitational Speech and Debate Tournament. During the tournament, students will prepare for and compete in five (5) tournament rounds on the campus of Stanford University, as a culmination of research and writing. They will apply complex thinking, effective communication, and presentation skills throughout the tournament.

Transportation to and from their destination will be by volunteer private drivers. Hotel accommodations will be at the Santa Clara Marriott for two nights.



**FINANCIAL INFORMATION:**

The total field trip fee per student is **\$250.00**. Funding will come from fees from families. No student will be denied the opportunity to participate.

**STRATEGIC GOALS ADDRESSED:**

**Objective #1:** *Assess and Increase Academic Success. Goal: We will provide a comprehensive educational experience with expanded opportunities for engagement, assessment, and academic growth so that all students will achieve their fullest potential.*



**Objective #2:** *Support the Whole Child. Goal: We will foster the social and emotional growth of all students, implement an array of strategies to increase student engagement, identify individual socio-emotional and behavioral needs, and apply collaborative appropriate interventions.*

<p><b>RECOMMENDATION:</b> Approve the Overnight Field Trip: Albany High School Speech and Debate Club to Stanford University in Santa Clara, California.</p>
--

**ALBANY UNIFIED SCHOOL DISTRICT  
BOARD AGENDA BACKUP**

**Regular Meeting of January 22, 2019**

**ITEM: QUARTERLY REPORT ON WILLIAMS UNIFORM COMPLAINTS**

**PREPARED BY: CARRIE NERHEIM, DIRECTOR I --  
STUDENT SERVICES**

**TYPE OF ITEM: CONSENT**

---

**PURPOSE:**

The purpose of this item is to meet the requirements of California Education Code Section 35186 that states the Superintendent of Schools is to provide a quarterly report to the local Board of Education and to the County Superintendent of Schools summarizing the nature and resolution of complaints filed under the Williams Uniform Complaint Procedures. The report must include the number of complaints by general subject area, the number of resolved and unresolved complaints, and must be publicly presented at a regularly scheduled meeting of the Board of Education.

**BACKGROUND INFORMATION:**

All districts are required to send a quarterly report to the County Office of Education.

This also includes the October report.

**STRATEGIC OBJECTIVES ADDRESSED:**



***Objective #1:** Assess and Increase Academic Success. **Goal:** We will provide a comprehensive educational experience with expanded opportunities for engagement, assessment, and academic growth so that all students will achieve their fullest potential.*

**RECOMMENDATION: RECEIVE THE QUARTERLY REPORT ON WILLIAMS UNIFORM COMPLAINTS**



## Quarterly Report on *Williams* Uniform Complaints

[Education Code § 35186]

District: Albany Unified School District

Person completing this form: Carrie Nerheim Title: Director, Student Services

Quarterly Report Submission Date:

*(check one and include year)*

- ☐ April (for Jan-Mar)  
☐ July (for Apr-June)  
☒ October (for July-Sept)  
☐ January (for Oct-Dec)

Date for information to be reported publicly at governing board meeting: \_\_\_\_\_

Please check the box that applies:

☐ No complaints were filed with any school in the district during the quarter indicated above.

☐ Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials			
Teacher Vacancy or Misassignment			
Facilities Conditions			
<b>TOTALS</b>			

\_\_\_\_\_  
Print Name of District Superintendent

\_\_\_\_\_  
*Signature of District Superintendent*

\_\_\_\_\_  
Date

Please return completed form to Denise Warren, Administrative Assistant  
 ACOE – 313 W. Winton Ave., Hayward, CA 94544-1136  
 FAX: (510) 670-3273 E-MAIL: [dwarren@acoe.org](mailto:dwarren@acoe.org)



# ALAMEDA COUNTY OFFICE OF EDUCATION

Leadership and Service...For Every Child, In Every School, Every Day!

## Quarterly Report on *Williams* Uniform Complaints

[Education Code § 35186]

District: Albany Unified School District

Person completing this form: Carrie Nerheim Title: Director, Student Services

Quarterly Report Submission Date:

(*check one and include year*)

- ☐ April (for Jan-Mar)  
☐ July (for Apr-June)  
☐ October (for July-Sept)  
☒ January (for Oct-Dec)

Date for information to be reported publicly at governing board meeting: \_\_\_\_\_

Please check the box that applies:



No complaints were filed with any school in the district during the quarter indicated above.



Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials			
Teacher Vacancy or Misassignment			
Facilities Conditions			
<b>TOTALS</b>			

\_\_\_\_\_  
Print Name of District Superintendent

\_\_\_\_\_  
*Signature of District Superintendent*

\_\_\_\_\_  
Date

Please return completed form to Denise Warren, Administrative Assistant  
 ACOE – 313 W. Winton Ave., Hayward, CA 94544-1136  
 FAX: (510) 670-3273 E-MAIL: [dwarren@acoe.org](mailto:dwarren@acoe.org)

**ALBANY UNIFIED SCHOOL DISTRICT  
BOARD AGENDA BACKUP**

**Regular Meeting of January 22, 2019**

**ITEM:** **APPROVE TIE-BREAKING CRITERIA FOR CERTIFICATED EMPLOYEES**

**PREPARED BY:** Cheryl Cotton, Human Resources Administrator

**TYPE OF ITEM:** **REVIEW AND ACTION**

**BACKGROUND INFORMATION:**

The District is required to have Tie-breaking criteria in the event that certificated lay-offs occur.

Pursuant to provisions of Education Code section 44955, the Board of Education is required to determine the District needs should it become necessary to determine the order of termination for employees who first rendered paid service to the District on the same day.

Attached is the rating system that will be applied in the event that there are one or more employees who first rendered paid service to the District on the same day.

**FINANCIAL INFORMATION:**

Funding Source: N/A

**STRATEGIC OBJECTIVES ADDRESSED:**



***Objective #3: Communicate and Lead Together. Goal: All stakeholders will collaborate and communicate about decisions that guide the sites and district.***

**RECOMMENDATION:** Approve the Tie-breaking criteria for Certificated Employees

Albany Unified School District  
Board of Education  
Resolution **2018-19-10**

**RESOLUTION TO DETERMINE TIE-BREAKING CRITERIA FOR CERTIFICATED EMPLOYEES**

Pursuant to provisions of Education Code section 44955, the Board of Education is required to determine the District needs should it become necessary to determine the order of termination for employees who first rendered paid service to the District on the same day.

For the 2018-2019 school year only, to meet the requirements of Education Code section 44955, the Board of Education determines the needs of the District and the students by establishing the following tie-breaking criteria:

The following rating system shall be applied in determining the order of termination of certificated employees:

- Credentialing
  - 1 point per credential (Preliminary or Clear)
  - 2 points for Special Education, Science, or Math credential (Preliminary or Clear)
  - ½ point per authorization for Supplementary Authorization
  - 1 point per authorization for Subject Matter Authorization
  - ½ point per authorization for Local Teaching Authorization
  - 2 points for BCLAD
- Earned degrees beyond the BA/BS level
  - 1 point for Masters
  - 2 points for PhD
  - 3 points for National Board Certification (only if in an area utilized by the district)

**TIE BREAKING PROCEDURE**

In the event that common day hires have equal qualifications based on application of the above criteria, the District will then break ties by utilizing a lottery.

PASS AND ADOPTED THIS 22<sup>nd</sup> day of January 2019, by the Board of Education of the Albany Unified School District.

AYES:

NOES:

ABSTAIN:

ABSENT:

I certify that the foregoing Resolution was duly introduced, passed and adopted as stated above.

\_\_\_\_\_  
Kim Trutane, Board President

**ALBANY UNIFIED SCHOOL DISTRICT  
BOARD AGENDA BACKUP**

**Regular Meeting of January 22, 2019**

**ITEM:** 2017-2018 FINANCIAL AUDIT REPORT

**PREPARED BY:** JACKIE KIM, CHIEF BUSINESS OFFICIAL

**TYPE OF ITEM:** REVIEW AND ACTION

---

**PURPOSE:** To Accept the 2017-2018 District's Financial Audit Report

**BACKGROUND INFORMATION:** In accordance with Education Code 41020.03, the Board is required to review and take action on the District's annual audited financial statements. The audit firm, Christy White and Associates, performed the 2017-2018 audit service and prepared the report.

**DETAILS:** Michael Ash, Partner with the firm, will be present at the Board Meeting to discuss the audit report and answer any questions. The district received unmodified opinions for all three areas (financial statements, federal award and state awards) with no findings. Unmodified opinion is the best opinion we can get.

**KEY QUESTIONS/ANSWERS:**

1. Q: What are the types and meanings of the various reports issued by the auditor?

A: There are 4 types of audit opinions.

**Unmodified:** The auditor concludes that the financial statements of a given entity are presented fairly, in all material respects, in accordance with generally accepted accounting principles.

**Qualified:** The auditor concludes that misstatements, individually or in the aggregate, are material but not pervasive to the financial statements, or the auditor is unable to obtain sufficient appropriate audit evidence on which to base the opinion, but concludes that the possible effects on the financial statements of undetected misstatements, if any, could be material but not pervasive.

**Adverse:** The auditor concludes that misstatements, individually or when grouped with other misstatements, are both material and pervasive to the financial statements.

**Disclaimer:** The auditor is unable to obtain sufficient appropriate audit evidence on which to base the opinion, and concludes that the possible effects on the financial statements of undetected misstatements, if any, could be both material and pervasive.

2. Q: Do the auditors review every single transaction?

A: No, auditors review and test a statistically significant amount of transactions and dollar amounts based on Governmentally Accepted Accounting Standards and the State Controller's Office to provide reasonable assurances of accuracy. The cost and time required to review every transaction every fiscal year would be cost prohibitive and statistically not provide a significant amount of additional certainty and clarification with the report.

**FINANCIAL INFORMATION:** The auditor has issued an unmodified "clean" report for the financial statements of the Albany Unified School District.

**STRATEGIC GOALS ADDRESSED:** This Board Item addresses



**Objective #3:** Communicate and Lead Together.

**Goal:** All stakeholders will collaborate and communicate about decisions that guide the sites and district.

**RECOMMENDATION: To Accept the 2017-2018 District's Financial Audit Report**



# ALBANY UNIFIED SCHOOL DISTRICT

## AUDIT REPORT

JUNE 30, 2018

San Diego

Los Angeles

San Francisco  
Bay Area

christywhite  
A PROFESSIONAL  
ACCOUNTANCY CORPORATION *associates*

**ALBANY UNIFIED SCHOOL DISTRICT**  
**TABLE OF CONTENTS**  
**JUNE 30, 2018**

---

**FINANCIAL SECTION**

Independent Auditors' Report .....	1
Management's Discussion and Analysis.....	4
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position .....	11
Statement of Activities .....	12
Fund Financial Statements	
Governmental Funds – Balance Sheet .....	13
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position .....	14
Governmental Funds – Statement of Revenues, Expenditures, and Changes in Fund Balances.....	15
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities .....	16
Fiduciary Funds – Statement of Net Position.....	18
Notes to Financial Statements .....	19

**REQUIRED SUPPLEMENTARY INFORMATION**

General Fund – Budgetary Comparison Schedule .....	56
Special Education Pass-Through Fund – Budgetary Comparison Schedule.....	57
Schedule of Changes in Total OPEB Liability and Related Ratios.....	58
Schedule of the District's Proportionate Share of the Net Pension Liability - CalSTRS .....	59
Schedule of the District's Proportionate Share of the Net Pension Liability - CalPERS.....	60
Schedule of District Contributions - CalSTRS .....	61
Schedule of District Contributions - CalPERS.....	62
Notes to Required Supplementary Information.....	63

**SUPPLEMENTARY INFORMATION**

Schedule of Expenditures of Federal Awards .....	65
Schedule of Average Daily Attendance (ADA).....	66
Schedule of Instructional Time .....	67
Schedule of Financial Trends and Analysis .....	68
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements.....	69
Schedule of Charter Schools.....	70
Combining Statements – Non-Major Governmental Funds	
Combining Balance Sheet .....	71
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	72
Local Education Agency Organization Structure .....	73
Notes to Supplementary Information.....	74

**ALBANY UNIFIED SCHOOL DISTRICT**  
**TABLE OF CONTENTS**  
**JUNE 30, 2018**

---

**OTHER INDEPENDENT AUDITORS' REPORTS**

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	76
Report on Compliance For Each Major Federal Program; and Report on Internal Control Over Compliance Required by the Uniform Guidance.....	78
Report on State Compliance.....	80

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Summary of Auditors' Results .....	83
Financial Statement Findings.....	84
Federal Award Findings and Questioned Costs .....	85
State Award Findings and Questioned Costs.....	86
Summary Schedule of Prior Audit Findings .....	87

---

---

## FINANCIAL SECTION

---

---



## INDEPENDENT AUDITORS' REPORT

Governing Board  
Albany Unified School District  
Albany, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Albany Unified School District, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Albany Unified School District's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Christy White, CPA

Michael D. Ash, CPA

John Whitehouse, CPA

Heather Daud Rubio

SAN DIEGO

LOS ANGELES

SAN FRANCISCO/BAY AREA

#### Corporate Office:

348 Olive Street  
San Diego, CA 92103

toll-free: 877.220.7229

tel: 619.270.8222

fax: 619.260.9085

www.christywhite.com

*Licensed by the California  
State Board of Accountancy*

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Albany Unified School District, as of June 30, 2018, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As discussed in Notes 1 and 10 to the financial statements, in 2018 Albany Unified School District adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis, budgetary comparison information, schedule of changes in total OPEB liability and related ratios, schedules of proportionate share of net pension liability, and schedules of District contributions for pensions be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Albany Unified School District's basic financial statements. The supplementary information listed in the table of contents, including the schedule of expenditures of Federal awards, which is required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2018 on our consideration of Albany Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Albany Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Albany Unified School District's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Christy White Associates".

San Diego, California  
December 11, 2018

# ALBANY UNIFIED SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### INTRODUCTION

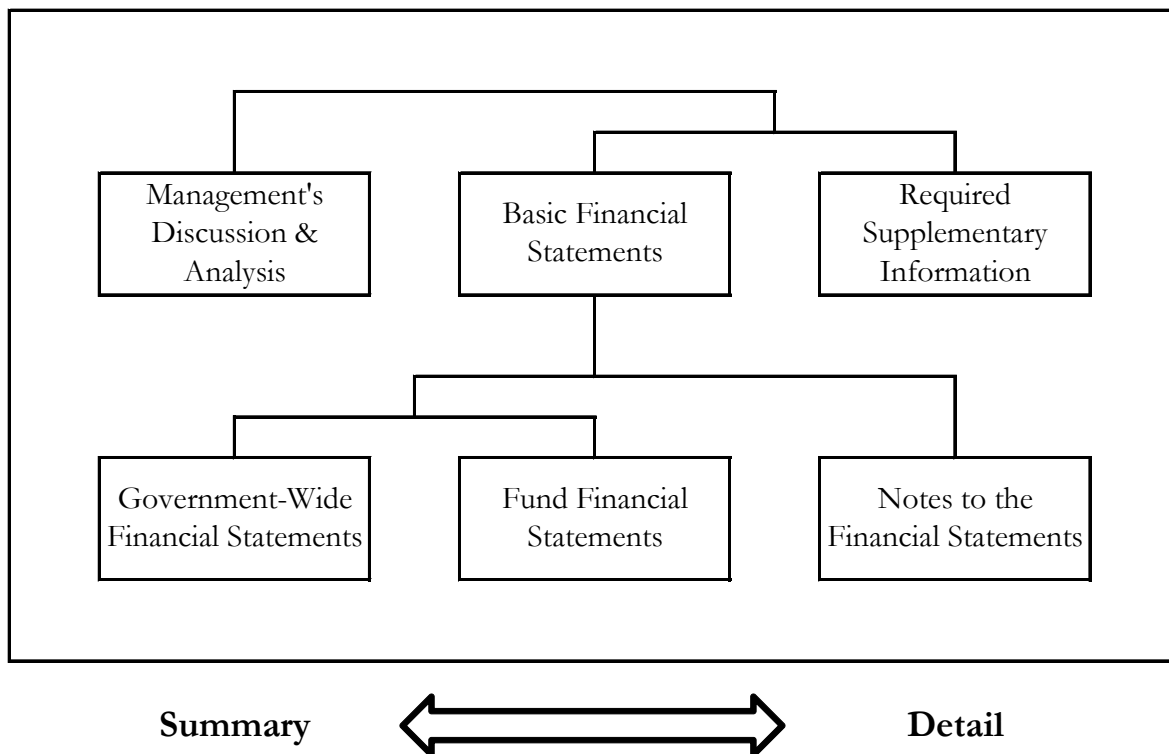
Our discussion and analysis of Albany Unified School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2018. It should be read in conjunction with the District's financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

- The District's net position was \$(17,128,829) at June 30, 2018. This was an increase of \$919,164 from the prior year after restatement.
- Overall revenues were \$73,327,941 which exceeded expenses of \$72,408,777.

### OVERVIEW OF FINANCIAL STATEMENTS

#### Components of the Financials Section





**ALBANY UNIFIED SCHOOL DISTRICT  
MANAGEMENT’S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2018**

---

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

- ▶ **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity’s overall financial position.
- ▶ **Fund financial statements** focus on reporting the individual parts of District operations in more detail. The fund financial statements comprise the remaining statements.
  - ▶ **Governmental Funds** provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District’s programs.
  - ▶ **Fiduciary Funds** report balances for which the District is a custodian or *trustee* of the funds, such as Associated Student Bodies and pension funds.

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

### **Government-Wide Statements**

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

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

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

**ALBANY UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2018**

---

**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE**

**Net Position**

The District's net position was \$(17,128,829) at June 30, 2018, as reflected in the table below. Of this amount, \$(47,156,083) was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Governing Board's ability to use that net position for day-to-day operations.

	<b>Governmental Activities</b>		
	<b>2018</b>	<b>2017</b>	<b>Net Change</b>
<b>ASSETS</b>			
Current and other assets	\$ 50,333,414	\$ 52,711,689	\$ (2,378,275)
Capital assets	56,935,530	53,581,688	3,353,842
<b>Total Assets</b>	<b>107,268,944</b>	<b>106,293,377</b>	<b>975,567</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>14,812,924</b>	<b>10,068,919</b>	<b>4,744,005</b>
<b>LIABILITIES</b>			
Current liabilities	11,545,235	10,202,052	1,343,183
Long-term liabilities	123,275,028	110,608,429	12,666,599
<b>Total Liabilities</b>	<b>134,820,263</b>	<b>120,810,481</b>	<b>14,009,782</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>4,390,434</b>	<b>1,506,501</b>	<b>2,883,933</b>
<b>NET POSITION</b>			
Net investment in capital assets	22,874,972	20,912,827	1,962,145
Restricted	7,152,282	5,747,148	1,405,134
Unrestricted	(47,156,083)	(32,614,661)	(14,541,422)
<b>Total Net Position</b>	<b>\$ (17,128,829)</b>	<b>\$ (5,954,686)</b>	<b>\$ (11,174,143)</b>

**ALBANY UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2018**

---

**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)**

**Changes in Net Position**

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

	<b>Governmental Activities</b>		
	<b>2018</b>	<b>2017</b>	<b>Net Change</b>
<b>REVENUES</b>			
Program revenues			
Charges for services	\$ 1,061,866	\$ 1,125,705	\$ (63,839)
Operating grants and contributions	23,619,033	25,928,799	(2,309,766)
Capital grants and contributions	-	2,019	(2,019)
General revenues			
Property taxes	23,757,208	20,988,235	2,768,973
Unrestricted federal and state aid	20,904,261	22,558,363	(1,654,102)
Other	3,985,573	3,229,116	756,457
<b>Total Revenues</b>	<b>73,327,941</b>	<b>73,832,237</b>	<b>(504,296)</b>
<b>EXPENSES</b>			
Instruction	31,516,026	33,423,655	(1,907,629)
Instruction-related services	5,993,733	6,381,872	(388,139)
Pupil services	3,357,511	3,254,700	102,811
General administration	4,350,246	4,004,364	345,882
Plant services	4,981,156	4,416,737	564,419
Ancillary and community services	1,469,706	1,376,592	93,114
Debt service	1,923,064	2,092,606	(169,542)
Other outgo	16,371,307	16,874,258	(502,951)
Depreciation	2,446,028	2,438,132	7,896
<b>Total Expenses</b>	<b>72,408,777</b>	<b>74,262,916</b>	<b>(1,854,139)</b>
<b>Change in net position</b>	<b>919,164</b>	<b>(430,679)</b>	<b>1,349,843</b>
<b>Net Position - Beginning, as Restated</b>	<b>(18,047,993)</b>	<b>(5,524,007)</b>	<b>(12,523,986)</b>
<b>Net Position - Ending</b>	<b>\$ (17,128,829)</b>	<b>\$ (5,954,686)</b>	<b>\$ (11,174,143)</b>

\* Beginning Net Position was restated for the 2018 year only

The cost of all our governmental activities this year was \$72,408,777 (refer to the table above). The amount that our taxpayers ultimately financed for these activities through taxes was only \$23,757,208 because a portion of the cost was paid by other governments and organizations who subsidized certain programs with grants and contributions.

**ALBANY UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2018**

---

**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)**

**Changes in Net Position (continued)**

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

	<b>Net Cost of Services</b>	
	<b>2018</b>	<b>2017</b>
Instruction	\$ 24,732,272	\$ 24,609,883
Instruction-related services	4,933,616	4,947,320
Pupil services	1,797,108	1,616,315
General administration	3,864,076	3,546,926
Plant services	4,293,162	4,408,345
Ancillary and community services	1,294,956	1,181,126
Debt service	1,923,064	2,092,606
Transfers to other agencies	2,443,596	2,365,740
Depreciation	2,446,028	2,438,132
<b>Total Expenses</b>	<b>\$ 47,727,878</b>	<b>\$ 47,206,393</b>

**FINANCIAL ANALYSIS OF THE DISTRICT'S MAJOR FUNDS**

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a combined fund balance of \$43,081,877, which is less than last year's ending fund balance of \$47,382,440. The District's General Fund had \$535,040 less in operating revenues than expenditures for the year ended June 30, 2018. The District's Special Education Pass-Through Fund had revenues equal to expenditures for the year ended June 30, 2018. The District's Building Fund had \$5,148,676 less in operating revenues than expenditures for the year ended June 30, 2018. The District's Bond Interest and Redemption Fund had \$1,397,994 more in operating revenues than expenditures for the year ended June 30, 2018.

**CURRENT YEAR BUDGET 2017-2018**

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

**ALBANY UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2018**

---

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

By the end of 2017-2018 the District had invested \$56,935,530 in capital assets, net of accumulated depreciation.

	Governmental Activities		
	2018	2017	Net Change
<b>CAPITAL ASSETS</b>			
Land	\$ 4,394,935	\$ 4,394,935	\$ -
Construction in progress	7,616,046	2,258,285	5,357,761
Land improvements	20,507,093	20,204,645	302,448
Buildings & improvements	56,294,387	56,294,387	-
Furniture & equipment	6,373,868	6,234,207	139,661
Accumulated depreciation	(38,250,799)	(35,804,771)	(2,446,028)
<b>Total Capital Assets</b>	<b>\$ 56,935,530</b>	<b>\$ 53,581,688</b>	<b>\$ 3,353,842</b>

**Long-Term Debt**

At year-end, the District had \$123,275,028 in long-term debt, an increase of \$573,292 from last year's balance after restatement – as shown in the table below. (More detailed information about the District's long-term liabilities is presented in footnotes to the financial statements.)

	Governmental Activities		
	2018	2017	Net Change
<b>LONG-TERM LIABILITIES</b>			
Total general obligation bonds	\$ 62,450,342	\$ 66,368,315	\$ (3,917,973)
Capital leases	61,692	-	61,692
Total OPEB liability*	17,285,651	16,690,012	595,639
Net pension liability	46,867,972	43,561,382	3,306,590
Less: current portion of long-term debt	(3,390,629)	(3,917,973)	527,344
<b>Total Long-term Liabilities</b>	<b>\$123,275,028</b>	<b>\$122,701,736</b>	<b>\$ 573,292</b>

*\*Total OPEB liability for 2017 was restated in order to record the District's total OPEB liability in accordance with GASB Statement No. 75 which supersedes GASB Statement No. 45 for the year ended June 30, 2018.*

**ALBANY UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2018**

---

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

At the time these financial statements were prepared and audited, the District was aware of several circumstances that could affect its future financial health.

The State's economy continues to be strong but a new governor could change the fiscal policy for the funding of public education, within the boundaries of Proposition 98. Past fiscal allocations had included higher than expected funding but on-going funding may not be as strong. The UCLA Anderson Forecast (June 2018) noted that the "era of ultra-low interest rates has passed and the economy is at full employment," which creates difficulty sustaining continued growth at the rate recently experienced. And, according to the California Legislative Analyst's Office, there are concerns about a possible mild recession.

Landmark legislation passed in Year 2013 reformed California school district finance by creating the Local Control Funding Formula (LCFF). The LCFF is designed to provide a flexible funding mechanism that links student achievement to state funding levels. The LCFF provides a per pupil base grant amount, by grade span, that is augmented by supplemental funding for targeted student groups in low income brackets, those that are English language learners and foster youth. The 2018-19 adopted State Budget fully funded the LCFF funding gap two years ahead of schedule.

Factors related to LCFF that the District is monitoring include: (1) estimates of funding in the next budget year and beyond; (2) the Local Control and Accountability Plan (LCAP) that aims to link student accountability measurements to funding allocations; (3) ensuring the integrity of reporting student data through the California Longitudinal Pupil Achievement Data System (CALPADs); and, (4) meeting annual compliance and audit requirements.

The District participates in state employee pensions plans, PERS and STRS, and both are underfunded. The District's proportionate share of the liability is reported in the Statement of Net Position as of June 30, 2018. The amount of the liability is material to the financial position of the District. To address the underfunding issues, the pension plans continue to raise employer rates in future years and the increased costs are significant.

Enrollment can fluctuate due to factors such as population growth, competition from private, parochial, inter-district transfers in or out, economic conditions and housing values. Losses in enrollment will cause a school district to lose operating revenues without necessarily permitting the district to make adjustments in fixed operating costs.

All of these factors were considered in preparing the District's budget for the 2018-19 fiscal year.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact Jackie Kim, Chief Business Official at Albany Unified School District, 819 Bancroft Way, Berkeley, CA 94710.

**ALBANY UNIFIED SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2018**

---

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and investments	\$ 45,738,559
Accounts receivable	4,546,653
Inventory	4,724
Prepaid expenses	43,478
Capital assets, not depreciated	12,010,981
Capital assets, net of accumulated depreciation	44,924,549
<b>Total Assets</b>	<b>107,268,944</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	13,621,297
Deferred amount on refunding	1,191,627
<b>Total Deferred Outflows of Resources</b>	<b>14,812,924</b>
<b>LIABILITIES</b>	
Accrued liabilities	8,051,053
Unearned revenue	103,553
Long-term liabilities, current portion	3,390,629
Long-term liabilities, non-current portion	123,275,028
<b>Total Liabilities</b>	<b>134,820,263</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pensions	3,895,586
Deferred inflows related to OPEB	494,848
<b>Total Deferred Inflows of Resources</b>	<b>4,390,434</b>
<b>NET POSITION</b>	
Net investment in capital assets	22,874,972
Restricted:	
Capital projects	6,226
Debt service	5,927,179
Educational programs	1,154,111
All others	64,766
Unrestricted	(47,156,083)
<b>Total Net Position</b>	<b>\$ (17,128,829)</b>

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

**ALBANY UNIFIED SCHOOL DISTRICT**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Function/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
<b>GOVERNMENTAL ACTIVITIES</b>				
Instruction	\$ 31,516,026	\$ 319,842	\$ 6,463,912	\$ (24,732,272)
Instruction-related services				
Instructional supervision and administration	2,202,334	48	925,537	(1,276,749)
Instructional library, media, and technology	776,333	455	56,823	(719,055)
School site administration	3,015,066	146	77,108	(2,937,812)
Pupil services				
Home-to-school transportation	205,953	132	11,874	(193,947)
Food services	1,100,598	686,219	390,629	(23,750)
All other pupil services	2,050,960	1,049	470,500	(1,579,411)
General administration				
Centralized data processing	1,080,564	-	-	(1,080,564)
All other general administration	3,269,682	50,036	436,134	(2,783,512)
Plant services	4,981,156	75	687,919	(4,293,162)
Ancillary services	532,908	250	105,746	(426,912)
Community services	936,798	-	68,754	(868,044)
Interest on long-term debt	1,923,064	-	-	(1,923,064)
Other outgo	16,371,307	3,614	13,924,097	(2,443,596)
Depreciation (unallocated)	2,446,028	-	-	(2,446,028)
<b>Total Governmental Activities</b>	<b>\$ 72,408,777</b>	<b>\$ 1,061,866</b>	<b>\$ 23,619,033</b>	<b>(47,727,878)</b>
General revenues				
Taxes and subventions				
Property taxes, levied for general purposes				10,673,317
Property taxes, levied for debt service				7,135,208
Property taxes, levied for other specific purposes				5,948,683
Federal and state aid not restricted for specific purposes				20,904,261
Interest and investment earnings				579,961
Interagency revenues				140,213
Miscellaneous				3,265,399
<b>Subtotal, General Revenue</b>				<b>48,647,042</b>
<b>CHANGE IN NET POSITION</b>				<b>919,164</b>
<b>Net Position - Beginning, as Restated</b>				<b>(18,047,993)</b>
<b>Net Position - Ending</b>				<b>\$ (17,128,829)</b>

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



**ALBANY UNIFIED SCHOOL DISTRICT**  
**GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
**JUNE 30, 2018**

---

	General Fund	Special Education Pass-Through Fund	Building Fund	Bond Interest & Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash and investments	\$ 9,682,943	\$ 695,200	\$ 28,308,964	\$ 6,807,448	\$ 244,004	\$ 45,738,559
Accounts receivable	1,123,158	3,043,744	94,900	22,800	262,051	4,546,653
Due from other funds	290,214	1	5,046	-	38,193	333,454
Stores inventory	-	-	-	-	4,724	4,724
Prepaid expenditures	43,478	-	-	-	-	43,478
<b>Total Assets</b>	<b>\$ 11,139,793</b>	<b>\$ 3,738,945</b>	<b>\$ 28,408,910</b>	<b>\$ 6,830,248</b>	<b>\$ 548,972</b>	<b>\$ 50,666,868</b>
<b>LIABILITIES</b>						
Accrued liabilities	\$ 2,303,344	\$ 3,617,026	\$ 1,118,733	\$ -	\$ 108,881	\$ 7,147,984
Due to other funds	12,912	121,919	30,328	-	168,295	333,454
Unearned revenue	88,931	-	-	-	14,622	103,553
<b>Total Liabilities</b>	<b>2,405,187</b>	<b>3,738,945</b>	<b>1,149,061</b>	<b>-</b>	<b>291,798</b>	<b>7,584,991</b>
<b>FUND BALANCES</b>						
Nonspendable	68,478	-	-	-	4,724	73,202
Restricted	1,150,855	-	27,259,849	6,830,248	74,248	35,315,200
Committed	-	-	-	-	55,801	55,801
Assigned	6,042,787	-	-	-	122,401	6,165,188
Unassigned	1,472,486	-	-	-	-	1,472,486
<b>Total Fund Balances</b>	<b>8,734,606</b>	<b>-</b>	<b>27,259,849</b>	<b>6,830,248</b>	<b>257,174</b>	<b>43,081,877</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 11,139,793</b>	<b>\$ 3,738,945</b>	<b>\$ 28,408,910</b>	<b>\$ 6,830,248</b>	<b>\$ 548,972</b>	<b>\$ 50,666,868</b>

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

**ALBANY UNIFIED SCHOOL DISTRICT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT**  
**OF NET POSITION**  
**JUNE 30, 2018**

---

**Total Fund Balance - Governmental Funds** \$ 43,081,877

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:

Capital assets	\$ 95,186,329	
Accumulated depreciation	(38,250,799)	56,935,530

Deferred amount on refunding:

In governmental funds, the net effect of refunding bonds is recognized when debt is issued, whereas this amount is deferred and amortized in the government-wide financial statements:

1,191,627

Unmatured interest on long-term debt:

In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmaturing interest owing at the end of the period was:

(903,069)

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Total general obligation bonds	\$ 62,450,342	
Capital leases	61,692	
Total OPEB liability	17,285,651	
Net pension liability	46,867,972	(126,665,657)

Deferred outflows and inflows of resources relating to pensions:

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources related to pensions	\$ 13,621,297	
Deferred inflows of resources related to pensions	(3,895,586)	9,725,711

Deferred outflows and inflows of resources relating to OPEB:

In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported.

Deferred outflows of resources related to OPEB	\$ -	
Deferred inflows of resources related to OPEB	(494,848)	(494,848)

**Total Net Position - Governmental Activities** \$ (17,128,829)

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

**ALBANY UNIFIED SCHOOL DISTRICT**  
**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2018**

	General Fund	Special Education Pass-Through Fund	Building Fund	Bond Interest & Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>REVENUES</b>						
LCFF sources	\$ 29,869,237	\$ -	\$ -	\$ -	\$ 250,000	\$ 30,119,237
Federal sources	911,915	4,549,939	-	-	533,353	5,995,207
Other state sources	6,646,025	11,821,368	-	58,293	828,487	19,354,173
Other local sources	9,004,246	-	439,139	7,132,947	2,341,034	18,917,366
<b>Total Revenues</b>	<b>46,431,423</b>	<b>16,371,307</b>	<b>439,139</b>	<b>7,191,240</b>	<b>3,952,874</b>	<b>74,385,983</b>
<b>EXPENDITURES</b>						
Current						
Instruction	29,428,667	-	-	-	1,791,191	31,219,858
Instruction-related services						
Instructional supervision and administration	2,183,451	-	-	-	-	2,183,451
Instructional library, media, and technology	769,049	-	-	-	-	769,049
School site administration	2,931,798	-	-	-	-	2,931,798
Pupil services						
Home-to-school transportation	210,905	-	-	-	-	210,905
Food services	-	-	-	-	1,116,910	1,116,910
All other pupil services	2,027,260	-	-	-	1,760	2,029,020
General administration						
Centralized data processing	1,023,564	-	-	-	-	1,023,564
All other general administration	3,017,301	-	-	-	168,300	3,185,601
Plant services	4,175,483	-	138,840	-	461,736	4,776,059
Facilities acquisition and maintenance	230,479	-	5,448,975	-	13,580	5,693,034
Ancillary services	527,024	-	-	-	-	527,024
Community services	421,420	-	-	-	495,742	917,162
Transfers to other agencies	-	16,371,307	-	-	-	16,371,307
Debt service						
Principal	19,812	-	-	3,560,000	-	3,579,812
Interest and other	250	-	-	2,233,246	-	2,233,496
<b>Total Expenditures</b>	<b>46,966,463</b>	<b>16,371,307</b>	<b>5,587,815</b>	<b>5,793,246</b>	<b>4,049,219</b>	<b>78,768,050</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over Expenditures</b>	<b>(535,040)</b>	<b>-</b>	<b>(5,148,676)</b>	<b>1,397,994</b>	<b>(96,345)</b>	<b>(4,382,067)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	129,604	129,604
Other sources	81,504	-	-	-	-	81,504
Transfers out	(129,604)	-	-	-	-	(129,604)
<b>Net Financing Sources (Uses)</b>	<b>(48,100)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>129,604</b>	<b>81,504</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(583,140)</b>	<b>-</b>	<b>(5,148,676)</b>	<b>1,397,994</b>	<b>33,259</b>	<b>(4,300,563)</b>
<b>Fund Balance - Beginning</b>	<b>9,317,746</b>	<b>-</b>	<b>32,408,525</b>	<b>5,432,254</b>	<b>223,915</b>	<b>47,382,440</b>
<b>Fund Balance - Ending</b>	<b>\$ 8,734,606</b>	<b>\$ -</b>	<b>\$ 27,259,849</b>	<b>\$ 6,830,248</b>	<b>\$ 257,174</b>	<b>\$ 43,081,877</b>

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

**ALBANY UNIFIED SCHOOL DISTRICT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2018**

---

**Net Change in Fund Balances - Governmental Funds** \$ (4,300,563)

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

**Capital outlay:**

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	\$ 5,799,870	
Depreciation expense:	<u>(2,446,028)</u>	3,353,842

**Debt service:**

In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

3,579,812

**Debt proceeds:**

In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:

(81,504)

**Deferred amounts on refunding:**

In governmental funds, deferred amounts on refunding are recognized in the period they are incurred. In the government-wide statements, the deferred amounts on refunding are amortized over the life of the debt. The net effect of the deferred amounts on refunding during the period was:

(99,302)

**Unmatured interest on long-term debt:**

In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:

51,761

**Postemployment benefits other than pensions (OPEB):**

In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was:

(1,090,487)

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

**ALBANY UNIFIED SCHOOL DISTRICT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES,**  
**CONTINUED**  
**FOR THE YEAR ENDED JUNE 30, 2018**

---

Pensions:

In governmental funds, pension costs are recognized when employer contributions are made, in the government-wide statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and employer contributions was:

(852,368)

Amortization of debt issuance premium or discount:

In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized over the life of the debt. Amortization of premium or discount for the period is:

357,973

**Change in Net Position of Governmental Activities**

<b>\$</b>	<b>919,164</b>
-----------	----------------

**ALBANY UNIFIED SCHOOL DISTRICT**  
**FIDUCIARY FUNDS**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2018**

---

	<u>Agency Funds</u>
	<u>Student Body</u>
	<u>Fund</u>
<b>ASSETS</b>	
Cash and investments	\$ 139,622
<b>Total Assets</b>	<u>\$ 139,622</u>
<b>LIABILITIES</b>	
Due to student groups	\$ 139,622
<b>Total Liabilities</b>	<u>\$ 139,622</u>

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

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

The Albany Unified School District (the “District”) accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

The District operates under a locally elected Board form of government and provides educational services to grades K-12 as mandated by the state. A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments and agencies that are not legally separate from the District. For the District, this includes general operations, food service, and student-related activities.

**B. Component Units**

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

**C. Basis of Presentation**

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

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

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. Basis of Presentation (continued)**

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

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

Fiduciary funds are used to account for assets held by the District in a trustee or agency capacity for others that cannot be used to support the District's own programs.

**Major Governmental Funds**

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

**Special Education Pass-Through Fund:** This fund is used by the Administrative Unit (AU) of a multi-Local Education Agency (LEA) Special Education Local Plan Area (SELPA) to account for Special Education revenue passed through to other member LEA's.

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

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



ALBANY UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, *continued*  
 JUNE 30, 2018

---

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

C. Basis of Presentation (*continued*)

Non-Major Governmental Funds

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

**Child Development Fund:** This fund is used to account separately for federal, state, and local revenues to operate child development programs. All moneys received by the District for, or from the operation of, child development services covered under the Child Care and Development Services Act (*Education Code Section 8200 et seq.*) shall be deposited into this fund. The moneys may be used only for expenditures for the operation of child development programs. The costs incurred in the maintenance and operation of child development services shall be paid from this fund, with accounting to reflect specific funding sources (*Education Code Section 8328*).

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

**Deferred Maintenance Fund:** This fund is used to account separately for state apportionments and the District's contributions for deferred maintenance purposes (*Education Code Sections 17582–17587*). In addition, whenever the state funds provided pursuant to *Education Code Sections 17584 and 17585* (apportionments from the State Allocation Board) are insufficient to fully match the local funds deposited in this fund, the governing board of a school district may transfer the excess local funds deposited in this fund to any other expenditure classifications in other funds of the District (*Education Code Sections 17582 and 17583*).

ALBANY UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, *continued*  
 JUNE 30, 2018

---

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

C. Basis of Presentation (*continued*)

Non-Major Governmental Funds

**Capital Project Funds:** Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

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

**County School Facilities Fund:** This fund is established pursuant to *Education Code Section 17070.43* to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code Section 17070 et seq.*).

Fiduciary Funds

**Trust and Agency Funds:** Trust and agency funds are used to account for assets held in a trustee or agent capacity for others that cannot be used to support the District's own programs. The key distinction between trust and agency funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held.

**Student Body Fund:** The Student Body Fund is an agency fund and, therefore, consists only of accounts such as cash and balancing liability accounts, such as due to student groups. The student body itself maintains its own general fund, which accounts for the transactions of that entity in raising and expending money to promote the general welfare, morale, and educational experiences of the student body (*Education Code Sections 48930–48938*).

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. Basis of Accounting – Measurement Focus**

**Government-Wide and Fiduciary Financial Statements**

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

Net Position equals assets and deferred outflows of resources minus liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. The net position should be reported as restricted when constraints placed on its use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities results from special revenue funds and the restrictions on their use.

**Governmental Funds**

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

**Revenues – Exchange and Non-Exchange Transactions**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. “Available” means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Generally, “available” means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California school districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for school districts as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from the grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. Basis of Accounting – Measurement Focus (continued)**

**Unearned Revenue**

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

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

**Expenses/Expenditures**

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

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

**Cash and Cash Equivalents**

The District's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

**Investments**

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

**Inventories**

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

**Capital Assets**

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

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

**Capital Assets (continued)**

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

<u>Asset Class</u>	<u>Estimated Useful Life</u>
Buildings and Improvements	15-50 years
Furniture and Equipment	5-15 years
Vehicles	5-15 years

**Interfund Balances**

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

**Compensated Absences**

Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resource. These amounts are recorded in the fund from which the employees who have accumulated leave are paid.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken because such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

**Accrued Liabilities and Long-Term Obligations**

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

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

**Postemployment Benefits Other Than Pensions (OPEB)**

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

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

Valuation Date	June 30, 2018
Measurement Date	June 30, 2018
Measurement Period	July 1, 2017 through June 30, 2018

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

**Premiums and Discounts**

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

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

**Deferred Outflows/Deferred Inflows of Resources**

In addition to assets, the District will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the District will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

**Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans (the Plans) of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Fund Balance**

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

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

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

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

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

**Fund Balance (continued)**

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

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

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

**F. Interfund Activity**

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



**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**G. Estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**H. Budgetary Data**

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

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

**I. Property Tax**

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

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**J. New Accounting Pronouncements**

**GASB Statement No. 75** – In June 2015, GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This standard's primary objective is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions. The Statement is effective for periods beginning after June 15, 2017. The District has implemented GASB Statement No. 75 for the year ended June 30, 2018.

**GASB Statement No. 84** – In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. This standard's primary objective is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The statement is effective for periods beginning after December 15, 2018. The District has not yet determined the impact on the financial statements.

**GASB Statement No. 85** – In March 2017, GASB issued Statement No. 85, *Omnibus 2017*. This standard's primary objective is to address practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). The statement is effective for periods beginning after June 15, 2017. The District has implemented GASB Statement No. 85 for the year ended June 30, 2018.

**GASB Statement No. 87** – In June 2017, GASB issued Statement No. 87, *Leases*. This standard's primary objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The statement is effective for periods beginning after December 15, 2019. The District has not determined the impact on the financial statements.

**GASB Statement No. 88** – In April 2018, GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This standard's primary objective is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The statement is effective for periods beginning after June 15, 2018. The District has not determined the impact on the financial statements.

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 2 – CASH AND INVESTMENTS**

**A. Summary of Cash and Investments**

	<b>Governmental Activities</b>	<b>Fiduciary Funds</b>
Investment in county treasury	\$ 45,710,059	\$ -
Cash on hand and in banks	3,500	139,622
Cash in revolving fund	25,000	-
<b>Total cash and investments</b>	<b>\$ 45,738,559</b>	<b>\$ 139,622</b>

**B. Policies and Practices**

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

**Investment in County Treasury** – The District maintains substantially all of its cash in the County Treasury in accordance with *Education Code Section 41001*. The Alameda County Treasurer’s pooled investments are managed by the County Treasurer who reports on a monthly basis to the board of supervisors. In addition, the function of the County Treasury Oversight Committee is to review and monitor the County’s investment policy. The committee membership includes the Treasurer and Tax Collector, the Auditor-Controller, Chief Administrative Officer, Superintendent of Schools Representative, and a public member. The fair value of the District’s investment in the pool is based upon the District’s pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 2 – CASH AND INVESTMENTS (continued)**

**C. General Authorizations**

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

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

**D. Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains a pooled investment with the County Treasury with a fair value of approximately \$45,620,182 and an amortized book value of \$45,710,059. The average weighted maturity for this pool is 357 days.

**E. Credit Risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated. As of June 30, 2018, the pooled investments in the County Treasury were not rated.

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 2 – CASH AND INVESTMENTS (continued)**

**F. Custodial Credit Risk – Deposits**

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2018, the District's bank balance was not exposed to custodial credit risk.

**G. Fair Value**

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

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

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

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

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

The District's fair value measurements at June 30, 2018 were as follows:

	<u>Uncategorized</u>
Investment in county treasury	\$ 45,620,182
<b>Total fair market value of investments</b>	<u>\$ 45,620,182</u>

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

**NOTE 3 – ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2018 consisted of the following:

	General Fund	Special Education Pass-Through Fund	Building Fund	Bond Interest & Redemption Fund	Non-Major Governmental Funds	Total Governmental Activities
Federal Government						
Categorical aid	\$ 277,689	\$ 2,706,733	\$ -	\$ -	\$ 65,433	\$ 3,049,855
State Government						
Categorical aid	71,830	337,011	-	-	147,984	556,825
Lottery	144,828	-	-	-	-	144,828
Local Government						
Other local sources	628,811	-	94,900	22,800	48,634	795,145
<b>Total</b>	<b>\$ 1,123,158</b>	<b>\$ 3,043,744</b>	<b>\$ 94,900</b>	<b>\$ 22,800</b>	<b>\$ 262,051</b>	<b>\$ 4,546,653</b>

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2018 was as follows:

	Balance July 01, 2017	Additions	Deletions	Balance June 30, 2018
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 4,394,935	\$ -	\$ -	\$ 4,394,935
Construction in progress	2,258,285	5,357,761	-	7,616,046
Total Capital Assets not Being Depreciated	6,653,220	5,357,761	-	12,010,981
Capital assets being depreciated				
Land improvements	20,204,645	302,448	-	20,507,093
Buildings & improvements	56,294,387	-	-	56,294,387
Furniture & equipment	6,234,207	139,661	-	6,373,868
Total Capital Assets Being Depreciated	82,733,239	442,109	-	83,175,348
Less Accumulated Depreciation				
Land improvements	5,690,179	640,959	-	6,331,138
Buildings & improvements	24,758,261	1,567,917	-	26,326,178
Furniture & equipment	5,356,331	237,152	-	5,593,483
Total Accumulated Depreciation	35,804,771	2,446,028	-	38,250,799
<b>Governmental Activities</b>				
<b>Capital Assets, net</b>	<b>\$ 53,581,688</b>	<b>\$ 3,353,842</b>	<b>\$ -</b>	<b>\$ 56,935,530</b>

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

**NOTE 5 – INTERFUND TRANSACTIONS**

**A. Interfund Receivables/Payables (Due From/Due To)**

Individual interfund receivable and payable balances at June 30, 2018 were as follows:

Due To Other Funds	Due From Other Funds					Total
	General Fund	Special Education Pass-Through Fund	Building Fund	Non-Major Governmental Funds		
General Fund	\$ -	\$ 1	\$ 5,046	\$ 7,865	\$	12,912
Special Education Pass-Through Fund	121,919	-	-	-		121,919
Building Fund	-	-	-	30,328		30,328
Non-Major Governmental Funds	168,295	-	-	-		168,295
<b>Total Due From Other Funds</b>	<b>\$ 290,214</b>	<b>\$ 1</b>	<b>\$ 5,046</b>	<b>\$ 38,193</b>	<b>\$</b>	<b>333,454</b>
Due from the General Fund to the Special Education Pass-Through Fund to correct contribution.						\$ 1
Due from the General Fund to the Deferred Maintenance Fund to reclassify expenditures.						7,865
Due from the General Fund to the Building Fund to reclassify SFC costs.						5,046
Due from the Special Education Pass-Through Fund to the General Fund to reclassify AUSD portion of IDEA and adjust prior year.						121,919
Due from the Child Development Fund to the General Fund to record indirect costs and close resource accounts.						116,660
Due from the Cafeteria Fund to the General Fund to record indirect costs.						51,635
Due from the Building Fund to the Deferred Maintenance Fund to reclassify bond expenditures.						30,328
<b>Total</b>					<b>\$</b>	<b>333,454</b>

**B. Operating Transfers**

Interfund transfers for the year ended June 30, 2018 consisted of the following:

Interfund Transfers Out	Interfund Transfers In	
	Non-Major Governmental Funds	Total
General Fund	\$ 129,604	\$ 129,604
<b>Total Interfund Transfers</b>	<b>\$ 129,604</b>	<b>\$ 129,604</b>
Transfer from the General Fund to the Cafeteria Fund for unpaid meals.		
	\$	5,604
Transfer from the General Fund to the Deferred Maintenance Fund for AAC building.		
		24,000
Transfer from the General Fund to the Capital Facilities Fund for capital facility source transfer.		
		100,000
<b>Total</b>	<b>\$</b>	<b>129,604</b>

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

**NOTE 6 – ACCRUED LIABILITIES**

Accrued liabilities at June 30, 2018 consisted of the following:

	General Fund	Special Education Pass-Through Fund	Building Fund	Non-Major Governmental Funds	District-Wide	Total Governmental Activities
Payroll	\$ 474,450	\$ -	\$ -	\$ 84,168	\$ -	\$ 558,618
Construction	-	-	1,118,733	-	-	1,118,733
Vendors payable	658,883	-	-	24,263	-	683,146
Unmatured interest	-	-	-	-	903,069	903,069
Other liabilities	1,170,011	3,617,026	-	450	-	4,787,487
<b>Total</b>	<b>\$ 2,303,344</b>	<b>\$ 3,617,026</b>	<b>\$ 1,118,733</b>	<b>\$ 108,881</b>	<b>\$ 903,069</b>	<b>\$ 8,051,053</b>

**NOTE 7 – UNEARNED REVENUE**

Unearned revenue at June 30, 2018 consisted of the following:

	General Fund	Non-Major Governmental Funds	Total Governmental Activities
Federal sources	\$ 85,792	\$ -	\$ 85,792
State categorical sources	349	14,622	14,971
Local sources	2,790	-	2,790
<b>Total</b>	<b>\$ 88,931</b>	<b>\$ 14,622</b>	<b>\$ 103,553</b>

**NOTE 8 – LONG-TERM DEBT**

A schedule of changes in long-term debt for the year ended June 30, 2018 consisted of the following:

	Restated Balance July 01, 2017	Additions	Deductions	Balance June 30, 2018	Balance Due In One Year
<b>Governmental Activities</b>					
General obligation bonds	\$ 61,410,000	\$ -	\$ 3,560,000	\$ 57,850,000	\$ 3,010,000
Unamortized premium	4,958,315	-	357,973	4,600,342	357,973
Total general obligation bonds	66,368,315	-	3,917,973	62,450,342	3,367,973
Capital leases	-	81,504	19,812	61,692	22,656
Total OPEB liability	16,690,012	595,639	-	17,285,651	-
Net pension liability	43,561,382	3,306,590	-	46,867,972	-
<b>Total</b>	<b>\$ 126,619,709</b>	<b>\$ 3,983,733</b>	<b>\$ 3,937,785</b>	<b>\$ 126,665,657</b>	<b>\$ 3,390,629</b>

- Payments for general obligation bonds are made in the Bond Interest and Redemption Fund.
- Payments for capital leases are made in the General Fund.



**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 8 – LONG-TERM DEBT (continued)**

**A. General Obligation Bonds**

General obligation bonds at June 30, 2018 consisted of the following:

Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 01, 2017	Additions	Deductions	Bonds Outstanding June 30, 2018
2009 Refunding Bonds	February 2010	August 2020	2.0-4.8%	\$ 7,290,000	\$ 4,580,000	\$ -	\$ 885,000	\$ 3,695,000
2012 Refunding Bonds	August 2012	August 2030	2.0-5.0%	17,700,000	11,495,000	-	1,545,000	9,950,000
2016 Refunding Bonds	March 2016	August 2030	2.0-5.0%	13,055,000	12,835,000	-	-	12,835,000
Measure B Series 2016A	October 2016	August 2045	2.0-4.0%	23,500,000	23,500,000	-	940,000	22,560,000
Measure E Series 2016A	October 2016	August 2035	2.0-4.0%	9,000,000	9,000,000	-	190,000	8,810,000
					<u>\$ 61,410,000</u>	<u>\$ -</u>	<u>\$ 3,560,000</u>	<u>\$ 57,850,000</u>

**2016 Refunding Bonds**

The net proceeds received for the 2016 Refunding Bonds were used to purchase U.S. government securities. Those securities were deposited into an irrevocable trust with an escrow agent to provide for future debt service payments on the 2004 Election Series B General Obligation Bonds that were current refunded and the 2008 Election Series A General Obligation Bonds that were advance refunded. As a result, the refunded bonds are considered to be defeased, and the related liability for the bonds has been removed from the District's financial statements. Amounts paid to the refunded bond escrow agent in excess of the outstanding debt at the time of payment are recorded as deferred charges on refunding on the statement of net position and are amortized as an expense over the life of the bond. This refunding reduced total debt service payments by \$1,918,923 and resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$1,739,490. As of June 30, 2018, the principal balance outstanding on the defeased debt amounted to \$10,000,000.

The annual requirements to amortize the bonds outstanding at June 30, 2018 are as follows:

Year Ended June 30,	Principal	Interest	Total
2019	\$ 3,010,000	\$ 2,107,418	\$ 5,117,418
2020	2,565,000	1,992,556	4,557,556
2021	2,180,000	1,887,318	4,067,318
2022	2,395,000	1,784,294	4,179,294
2023	2,580,000	1,679,018	4,259,018
2024 - 2028	15,330,000	6,629,467	21,959,467
2029 - 2033	9,180,000	4,147,367	13,327,367
2034 - 2038	7,365,000	2,727,247	10,092,247
2039 - 2043	7,450,000	1,465,325	8,915,325
2044 - 2046	5,795,000	268,125	6,063,125
Total	<u>\$ 57,850,000</u>	<u>\$ 24,688,135</u>	<u>\$ 82,538,135</u>

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 8 – LONG-TERM DEBT (continued)**

**B. Capital Leases**

The District has entered into various equipment leases with options to purchase. Future minimum lease payments are as follows:

<u>Year Ended June 30,</u>	<u>Lease Payment</u>
2019	\$ 25,120
2020	25,120
2021	16,543
Total minimum lease payments	66,783
Less amount representing interest	(5,091)
Present value of minimum lease payments	<u>\$ 61,692</u>

**C. Net Pension Liability**

The District's beginning net pension liability was \$43,561,382 and increased by \$3,306,590 during the year ended June 30, 2018. The ending net pension liability at June 30, 2018 was \$46,867,972. See Note 11 for additional information regarding the net pension liability.

**D. Other Postemployment Benefits**

The District's restated beginning total OPEB liability was \$16,690,012 and increased by \$595,639 during the year ended June 30, 2018. The ending total OPEB liability at June 30, 2018 was \$17,285,651. See Note 10 for additional information regarding the total OPEB liability.

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

**NOTE 9 – FUND BALANCES**

Fund balances were composed of the following elements at June 30, 2018:

	General Fund	Building Fund	Bond Interest & Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable					
Revolving cash	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Stores inventory	-	-	-	4,724	4,724
Prepaid expenditures	43,478	-	-	-	43,478
Total non-spendable	68,478	-	-	4,724	73,202
Restricted					
Educational programs	1,150,855	-	-	3,256	1,154,111
Capital projects	-	27,259,849	-	6,226	27,266,075
Debt service	-	-	6,830,248	-	6,830,248
All others	-	-	-	64,766	64,766
Total restricted	1,150,855	27,259,849	6,830,248	74,248	35,315,200
Committed					
Deferred maintenance	-	-	-	55,801	55,801
Total committed	-	-	-	55,801	55,801
Assigned					
Special reserve fund	773,622	-	-	-	773,622
Deficit spending	4,969,165	-	-	-	4,969,165
One-time program equipment	300,000	-	-	-	300,000
Child development	-	-	-	122,401	122,401
Total assigned	6,042,787	-	-	122,401	6,165,188
Unassigned					
Reserve for economic uncertainties	1,412,900	-	-	-	1,412,900
Remaining unassigned	59,586	-	-	-	59,586
Total unassigned	1,472,486	-	-	-	1,472,486
<b>Total</b>	<b>\$ 8,734,606</b>	<b>\$ 27,259,849</b>	<b>\$ 6,830,248</b>	<b>\$ 257,174</b>	<b>\$ 43,081,877</b>

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts, equal to no less than 9 percent of General Fund expenditures and other financing uses.

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**A. Plan Description**

The Albany Unified School District’s defined benefit OPEB plan, Albany Unified School District Retiree Benefit Plan (the Plan) is described below. The Plan is a single employer defined benefit plan administered by the District.

**B. Benefits Provided**

The eligibility requirements and benefits provided by the Plan are described below as follows:

***Albany Teachers Association (“ATA”)***

Eligibility Criteria: Employees must be age 55 with at least 10 years of service in the District and retiring into the State Teachers’ Retirement System (“STRS”) or Public Employees Retirement System (“PERS”).

Benefits Available: The District shall provide medical, dental and vision coverage up to age 65 for employee and spouse, at the same levels provided for regular certificated employees and up to age 66 for employees and spouse for those *not* eligible for Medicare upon reaching age 65. For the employee working less than full-time, the District will contribute a monthly amount that is prorated according to the average full-time equivalency (“FTE”) that the employee was working for the 10 years preceding retirement.

***Administrators (Certificated and Classified)***

Eligibility Criteria: Certificated and classified employees must be age 55 with at least 7 years of service in order to be eligible for benefits. All employees must be currently drawing retirement from STRS or PERS.

Benefits Available: This policy provides the retiree and spouse (or domestic partner) with medical, dental and vision coverage at the same level provided for regular administrative employees at the time of retirement, until the date at which federal medical insurance (Medicare) becomes available to the retiree. One former superintendent receives lifetime benefits. A second former superintendent receives benefits until age 70.

***California School Employees Association (“CSEA”)***

Eligibility Criteria: Employees must be age 60 with at least 15 years of service in the District and retiring from a public retirement system such as STRS or PERS.

Benefits Available: The District shall provide medical, dental and vision coverage up to age 66 for employee and spouse, at the same levels provided for regular CSEA employees. For the employee working less than full-time at retirement, the District will contribute a monthly amount that is prorated according to the full-time equivalency (“FTE”) that the employee was working at retirement.

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

**B. Benefits Provided (continued)**

*Service Employees International Union (“SEIU”)*

Eligibility Criteria: Employees hired prior to January 1, 2005 must be age 55 with at least 15 years of service (Option 1) or age 60 with at least ten years of service (Option 2), and must be participating in the District’s medical, dental and vision programs to be eligible to receive postemployment benefits.

Employees hired on or after January 1, 2005 must be age 55 with at least 15 years of service and must be participating in the District’s medical, dental and vision programs to receive postemployment benefits.

Benefits available: Employees will receive medical, dental and vision coverage up to age 66 for employee and spouse, at the same levels provided for regular SEIU employees. For the employee working less than full-time at retirement, the District will contribute a monthly amount that is prorated according to the full-time equivalency (“FTE”) that the employee was working at retirement.

**C. Contributions**

The contribution requirements of Plan members and the Albany Unified School District are established and may be amended by the Albany Unified School District. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

**D. Plan Membership**

Membership of the Plan consisted of the following:

	<b><u>Number of participants</u></b>
Inactive employees receiving benefits	140
Inactive employees entitled to but not receiving benefits*	-
Participating active employees	<u>453</u>
<b>Total number of participants**</b>	<b><u>593</u></b>

\*Information not provided

\*\*As of the June 30, 2018 valuation date

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

**E. Total OPEB Liability**

The Albany Unified School District's total OPEB liability of \$17,285,651 was measured as of June 30, 2018 and was determined by an actuarial valuation as of that date.

**F. Actuarial Assumptions and Other Inputs**

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

**Economic assumptions:**

Inflation	3.00%
Salary increases	3.50%
BOY Discount Rate	3.58%
EOY Discount Rate	3.87%
Healthcare cost trend rates	3.00%

**Non-economic assumptions:**

*Mortality:* RP-2014 generational table scaled using MP-17 and applied on a gender-specific basis.

*Retirement rates:* The retirement probability is based on the retirement system in which an employee participates. The probabilities of retirement were developed from the CalPERS OPEB Assumption Model as of June 30, 2016 for employees in CalPERS, and the California State Teachers' Retirement System ("STRS") Defined Benefit Program Actuarial Valuation as of June 30, 2017 for employees in STRS.

The actuarial assumptions used in the June 30, 2018 valuation were based on a review of plan experience during the period July 1, 2016 through June 30, 2018.

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

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

**G. Changes in Total OPEB Liability**

	<u>June 30, 2018</u>
<b>Total OPEB Liability</b>	
Service Cost	\$ 1,158,364
Interest on total OPEB liability	677,439
Changes of assumptions	(553,072)
Benefits payments	(687,092)
Net change in total OPEB liability	595,639
Total OPEB liability - beginning	16,690,012
Total OPEB liability - ending	<u>\$ 17,285,651</u>
 Covered payroll	 \$ 26,726,258
 District's total OPEB liability as a percentage of covered payroll	  65%

The Albany Unified School District has invoked Paragraph 244 of GASB Statement 75 for the transition due to cost constraints. Consequently, in order to determine the beginning total OPEB liability, a “roll-back” technique has been used.

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

The following presents the total OPEB liability of the Albany Unified School District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.87 percent) or one percentage point higher (4.87 percent) than the current discount rate:

	<b>1% Decrease</b>	<b>Valuation Discount Rate</b>	<b>1% Increase</b>
	<b>(2.87%)</b>	<b>(3.87%)</b>	<b>(4.87%)</b>
Total OPEB liability	\$ 19,311,000	\$ 17,285,651	\$ 15,564,000

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

The following presents the total OPEB liability of the Albany Unified School District, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower (2.00 percent) or one percentage point higher (4.00 percent) than the current healthcare cost trend rate:

	<b>1% Decrease</b>	<b>Valuation Trend Rate</b>	<b>1% Increase</b>
	<b>(2.00%)</b>	<b>(3.00%)</b>	<b>(4.00%)</b>
Total OPEB liability	\$ 14,733,000	\$ 17,285,651	\$ 20,454,000

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

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

For the fiscal year ended June 30, 2018, the Albany Unified School District recognized OPEB expense of \$1,777,579. At June 30, 2018, the Albany Unified School District reported deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Inflows of Resources</b>
Changes in assumptions	\$ 494,848
	<u>\$ 494,848</u>

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<b>Year Ended June 30,</b>	<b>Deferred Inflows of Resources</b>
2019	\$ 58,223
2020	58,223
2021	58,223
2022	58,223
2023	58,223
Thereafter	203,733
	<u>\$ 494,848</u>

Prior periods of deferred outflows and deferred inflows of resources were not restated due to the fact that prior valuations were not rerun in accordance with Paragraph 244 of GASB Statement 75. It was determined the time and expense necessary to rerun prior valuations and to restate prior financial statements was not justified. In the future, gains and losses related to changes in total OPEB liability will be recognized in OPEB expense systematically over time. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The amortization period differs depending on the source of gain or loss. The difference between projected and actual earnings is amortized on a straight-line basis over five years. All other amounts are amortized on a straight-line basis over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) at the beginning of the measurement period.



**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 11 – PENSION PLANS**

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

	<b>Net pension liability</b>	<b>Deferred outflows related to pensions</b>	<b>Deferred inflows related to pensions</b>	<b>Pension expense</b>
STRS Pension	\$ 34,014,217	\$ 9,665,881	\$ 3,612,965	\$ 3,143,754
PERS Pension	12,853,755	3,955,416	282,621	1,727,435
<b>Total</b>	<b>\$ 46,867,972</b>	<b>\$ 13,621,297</b>	<b>\$ 3,895,586</b>	<b>\$ 4,871,189</b>

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

**Plan Description**

The District contributes to the California State Teachers' Retirement System (CalSTRS); a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7919 Folsom Blvd., Sacramento, CA 95826.

**Benefits Provided**

The CalSTRS defined benefit plan has two benefit formulas:

1. CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.
2. CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 11 – PENSION PLANS (continued)**

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

**Contributions**

Active plan CalSTRS 2% at 60 and 2% at 62 members are required to contribute 10.25% and 9.205% of their salary for fiscal year 2018, respectively, and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2018 was 14.43% of annual payroll. The contribution requirements of the plan members are established by state statute. Contributions to the plan from the District were \$2,908,322 for the year ended June 30, 2018.

**On-Behalf Payments**

The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately \$1,636,395 to CalSTRS.

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

At June 30, 2018, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$	34,014,217
State's proportionate share of the net pension liability associated with the District		20,122,687
Total	\$	<u>54,136,904</u>

The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2016 and rolling forward the total pension liability to June 30, 2017. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2017, the District's proportion was 0.037 percent, which was a decrease of 0.003 percent from its proportion measured as of June 30, 2016.

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 11 – PENSION PLANS (continued)**

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

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

For the year ended June 30, 2018, the District recognized pension expense of \$3,143,754. In addition, the District recognized pension expense and revenue of \$578,353 for support provided by the State. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ -	\$ 905,893
Differences between expected and actual experience	125,788	593,263
Changes in assumptions	6,301,531	
Changes in proportion and differences between District contributions and proportionate share of contributions	330,240	2,113,809
District contributions subsequent to the measurement date	2,908,322	-
	<u>\$ 9,665,881</u>	<u>\$ 3,612,965</u>

The \$2,908,322 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2019	\$ 1,153,780	\$ 1,248,204
2020	1,153,780	(75,576)
2021	1,153,780	413,066
2022	1,153,780	1,300,615
2023	1,071,220	425,176
2024	1,071,219	301,480
	<u>\$ 6,757,559</u>	<u>\$ 3,612,965</u>

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 11 – PENSION PLANS (continued)**

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

**Actuarial Assumptions**

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2016, and rolling forward the total pension liability to June 30, 2017 using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on MP-2016 series tables adjusted to fit CalSTRS experience.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2010–June 30, 2015.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance–PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in February 2017 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2017, are summarized in the following table:

<b>Asset Class</b>	<b>Assumed Asset Allocation</b>	<b>Long-Term Expected Real Rate of Return*</b>
Global Equity	47%	6.30%
Fixed Income	12%	0.30%
Real Estate	13%	5.20%
Private Equity	13%	9.30%
Absolute Return/Risk Mitigating Strategies	9%	2.90%
Inflation Sensitive	4%	3.80%
Cash/Liquidity	2%	-1.00%
	<hr/> 100% <hr/>	

\*20-year geometric average

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 11 – PENSION PLANS (continued)**

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

**Discount Rate**

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	<b>1% Decrease (6.10%)</b>	<b>Current Discount Rate (7.10%)</b>	<b>1% Increase (8.10%)</b>
District's proportionate share of the net pension liability	\$ 49,943,669	\$ 34,014,217	\$ 21,086,387

**Pension Plan Fiduciary Net Position**

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

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 11 – PENSION PLANS (continued)**

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

**Plan Description**

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

**Benefits Provided**

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

**Contributions**

Active plan members who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA) specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 6.5% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2018 was 15.531% of annual payroll. Contributions to the plan from the District were \$1,110,499 for the year ended June 30, 2018.

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

At June 30, 2018, the District reported a liability of \$12,853,755 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2016 and rolling forward the total pension liability to June 30, 2017. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2017, the District's proportion was 0.054 percent, which was a decrease of 0.005 percent from its proportion measured as of June 30, 2016.

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 11 – PENSION PLANS (continued)**

**B. California Public Employees’ Retirement System (CalPERS) (continued)**

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

For the year ended June 30, 2018, the District recognized pension expense of \$1,727,435. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ 444,652	\$ -
Differences between expected and actual experience	460,497	-
Changes in assumptions	1,877,493	151,337
Changes in proportion and differences between District contributions and proportionate share of contributions	62,275	131,284
District contributions subsequent to the measurement date	1,110,499	-
	<u>\$ 3,955,416</u>	<u>\$ 282,621</u>

The \$1,110,499 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2019	\$ 927,513	\$ 200,741
2020	1,276,312	43,095
2021	884,583	38,785
2022	(243,491)	-
	<u>\$ 2,844,917</u>	<u>\$ 282,621</u>

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 11 – PENSION PLANS (continued)**

**B. California Public Employees’ Retirement System (CalPERS) (continued)**

**Actuarial Assumptions**

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2016, and rolling forward the total pension liability to June 30, 2017 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Discount Rate	7.15%
Salary Increases	Varies by Entry Age and Service

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are derived using CalPERS’ membership data for all funds. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.

The actuarial assumptions used in the June 30, 2016, valuation were based on the results of an actuarial experience study for the period from 1997 to 2011.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were taken into account. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds’ asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.



**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 11 – PENSION PLANS (continued)**

**B. California Public Employees’ Retirement System (CalPERS) (continued)**

**Actuarial Assumptions (continued)**

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

<b>Asset Class</b>	<b>Assumed Asset Allocation</b>	<b>Real Return Years 1 – 10*</b>	<b>Real Return Years 11+**</b>
Global Equity	47.0%	4.90%	5.38%
Fixed Income	19.0%	0.80%	2.27%
Inflation Assets	6.0%	0.60%	1.39%
Private Equity	12.0%	6.60%	6.63%
Real Estate	11.0%	2.80%	5.21%
Infrastructure and Forestland	3.0%	3.90%	5.36%
Liquidity	2.0%	-0.40%	-0.90%
	<u>100.0%</u>		

\*An expected inflation of 2.50% used for this period.

\*\*An expected inflation of 3.00% used for this period.

**Discount Rate**

The discount rate used to measure the total pension liability was 7.15 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool. The results of the crossover testing for the Schools Pool are presented in a detailed report that can be obtained at CalPERS’ website.

**Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.15 percent) or 1-percentage-point higher (8.15 percent) than the current rate:

	<b>1% Decrease (6.15%)</b>	<b>Current Discount Rate (7.15%)</b>	<b>1% Increase (8.15%)</b>
District's proportionate share of the net pension liability	\$ 18,911,993	\$ 12,853,755	\$ 7,827,940

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 11 – PENSION PLANS (continued)**

**B. California Public Employees’ Retirement System (CalPERS) (continued)**

**Pension Plan Fiduciary Net Position**

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

**NOTE 12 – COMMITMENTS AND CONTINGENCIES**

**A. Grants**

The District received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2018.

**B. Litigation**

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2018.

**C. Construction Commitments**

As of June 30, 2018, the District had commitments with respect to unfinished capital projects of approximately \$7,600,000.

**NOTE 13 – PARTICIPATION IN JOINT POWERS AUTHORITIES**

The District participates in two joint ventures under joint powers authorities (JPAs), the Alameda County Schools Insurance Group, and the Schools Excess Liability Fund public risk pool. The relationships between the District and the JPAs are such that the JPAs are not component units of the District for financial reporting purposes.

The JPAs have budgeting and financial reporting requirements independent of member units, and their financial statements are not presented in these financial statements. However, fund transactions between the JPAs and the District are included in these statements. The audited financial statements are generally available from the respective entities.

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2018**

---

**NOTE 14 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

**A. Refunded Debt**

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the District recognized deferred outflows or inflows of resources in the District-wide financial statements. The deferred outflow of resources pertains to the difference in the carrying value of the refunded debt and its reacquisition price (deferred amount on refunding). Previous financial reporting standards require this to be presented as part of the District's long-term debt. This deferred outflow of resources is recognized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the new debt, whichever is shorter. At June 30, 2018, the deferred amount on refunding was \$1,191,627.

**B. Pension Plans**

Pursuant to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the District recognized deferred outflows of resources related to pensions and deferred inflows of resources related to pensions in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 11. At June 30, 2018, total deferred outflows related to pensions was \$13,621,297 and total deferred inflows related to pensions was \$3,895,586.

**C. Other Postemployment Benefits**

Pursuant to GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the District recognized deferred outflows of resources related to other postemployment benefits and deferred inflows of resources related to other postemployment benefits in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 10. At June 30, 2018, total deferred inflows related to other postemployment benefits was \$494,848.

**NOTE 15 – RESTATEMENT OF NET POSITION**

The beginning net position of Governmental Activities has been restated in order to record the District's total OPEB liability in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The effect on beginning net position is presented as follows:

	<b>Governmental Activities</b>
Net Position - Beginning, as Previously Reported	\$ (5,954,686)
Restatement	(12,093,307)
Net Position - Beginning, as Restated	<u>\$ (18,047,993)</u>

**NOTE 16 – SUBSEQUENT EVENTS**

On July 10, 2018, the District issued \$27,000,000 of General Obligation Election of 2016 (Measure B) Series 2018B Bonds and \$8,000,000 in General Obligation Election of 2016 (Measure E) Series 2018B Bonds to finance certain authorized projects approved by voters of the District.

---

---

## REQUIRED SUPPLEMENTARY INFORMATION

---

---

**ALBANY UNIFIED SCHOOL DISTRICT**  
**GENERAL FUND – BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual*	Variances -
	Original	Final	(Budgetary Basis)	Final to Actual
<b>REVENUES</b>				
LCFF sources	\$ 29,887,996	\$ 29,875,029	\$ 29,869,237	\$ (5,792)
Federal sources	901,966	960,678	911,915	(48,763)
Other state sources	5,110,795	6,361,917	6,646,025	284,108
Other local sources	7,473,889	8,214,554	8,995,486	780,932
<b>Total Revenues</b>	<b>43,374,646</b>	<b>45,412,178</b>	<b>46,422,663</b>	<b>1,010,485</b>
<b>EXPENDITURES</b>				
Certificated salaries	20,958,114	21,187,999	21,075,939	112,060
Classified salaries	5,624,055	5,709,802	5,944,024	(234,222)
Employee benefits	14,024,513	13,585,682	13,593,162	(7,480)
Books and supplies	1,408,557	1,744,279	1,440,983	303,296
Services and other operating expenditures	3,774,717	4,091,218	4,689,162	(597,944)
Capital outlay	31,000	639,379	371,426	267,953
Other outgo				
Excluding transfers of indirect costs	-	-	20,062	(20,062)
Transfers of indirect costs	(172,380)	(172,380)	(168,295)	(4,085)
<b>Total Expenditures</b>	<b>45,648,576</b>	<b>46,785,979</b>	<b>46,966,463</b>	<b>(180,484)</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over Expenditures</b>	<b>(2,273,930)</b>	<b>(1,373,801)</b>	<b>(543,800)</b>	<b>830,001</b>
<b>Other Financing Sources (Uses)</b>				
Other sources	-	-	81,504	81,504
Transfers out	-	-	(129,604)	(129,604)
<b>Net Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(48,100)</b>	<b>(48,100)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(2,273,930)</b>	<b>(1,373,801)</b>	<b>(591,900)</b>	<b>781,901</b>
<b>Fund Balance - Beginning</b>	<b>8,460,286</b>	<b>8,552,884</b>	<b>8,552,884</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ 6,186,356</b>	<b>\$ 7,179,083</b>	<b>\$ 7,960,984</b>	<b>\$ 781,901</b>

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

- Actual amounts reported in this schedule are for the General Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Special Reserve Fund for Other Than Capital Outlay Projects in accordance with the fund type definitions promulgated by GASB Statement No. 54.

**ALBANY UNIFIED SCHOOL DISTRICT**  
**SPECIAL EDUCATION PASS-THROUGH FUND – BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED JUNE 30, 2018**

---

	Budgeted Amounts		Actual (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
<b>REVENUES</b>				
Federal sources	\$ 4,632,278	\$ 4,632,278	\$ 4,549,939	\$ (82,339)
Other state sources	11,953,922	11,953,922	11,821,368	(132,554)
<b>Total Revenues</b>	16,586,200	16,586,200	16,371,307	(214,893)
<b>EXPENDITURES</b>				
Other outgo				
Excluding transfers of indirect costs	16,586,200	16,586,200	16,371,307	214,893
<b>Total Expenditures</b>	16,586,200	16,586,200	16,371,307	214,893
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>Fund Balance - Beginning</b>	-	-	-	-
<b>Fund Balance - Ending</b>	\$ -	\$ -	\$ -	\$ -

See accompanying note to required supplementary information.

**ALBANY UNIFIED SCHOOL DISTRICT**  
**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

---

	<u>June 30, 2018</u>
<b>Total OPEB Liability</b>	
Service Cost	\$ 1,158,364
Interest on total OPEB liability	677,439
Changes of assumptions	(553,072)
Benefits payments	<u>(687,092)</u>
Net change in total OPEB liability	595,639
Total OPEB liability - beginning	<u>16,690,012</u>
Total OPEB liability - ending	<u>\$ 17,285,651</u>
 Covered payroll	 \$ 26,726,258
 District's total OPEB liability as a percentage of covered payroll	  65%

See accompanying note to required supplementary information.

**ALBANY UNIFIED SCHOOL DISTRICT**  
**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**- CALSTRS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

---

	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.037%	0.040%	0.040%	0.039%
District's proportionate share of the net pension liability	\$ 34,014,217	\$ 31,997,936	\$ 26,994,947	\$ 22,999,230
State's proportionate share of the net pension liability associated with the District	20,122,687	18,218,536	14,277,312	13,887,929
Total	<u>\$ 54,136,904</u>	<u>\$ 50,216,472</u>	<u>\$ 41,272,259</u>	<u>\$ 36,887,159</u>
District's covered payroll	\$ 19,651,607	\$ 19,338,526	\$ 18,920,491	\$ 17,529,855
District's proportionate share of the net pension liability as a percentage of its covered payroll	173.1%	165.5%	142.7%	131.2%
Plan fiduciary net position as a percentage of the total pension liability	69.5%	70.0%	74.0%	76.5%

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



**ALBANY UNIFIED SCHOOL DISTRICT**  
**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**- CALPERS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

---

	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.054%	0.059%	0.058%	0.057%
District's proportionate share of the net pension liability	\$ 12,853,755	\$ 11,563,446	\$ 8,562,832	\$ 6,499,469
District's covered payroll	\$ 6,709,744	\$ 7,023,108	\$ 6,413,002	\$ 6,010,007
District's proportionate share of the net pension liability as a percentage of its covered payroll	191.6%	164.6%	133.5%	108.1%
Plan fiduciary net position as a percentage of the total pension liability	71.9%	73.9%	79.4%	83.4%

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

**ALBANY UNIFIED SCHOOL DISTRICT**  
**SCHEDULE OF DISTRICT CONTRIBUTIONS - CALSTRS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

---

	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 2,908,322	\$ 2,461,916	\$ 2,077,951	\$ 1,684,606
Contributions in relation to the contractually required contribution*	(2,908,322)	(2,461,916)	(2,077,951)	(1,684,606)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 20,406,384	\$ 19,651,607	\$ 19,338,526	\$ 18,920,491
Contributions as a percentage of covered payroll	14.25%	12.53%	10.75%	8.90%

\*Amounts do not include on-behalf contributions

**ALBANY UNIFIED SCHOOL DISTRICT**  
**SCHEDULE OF DISTRICT CONTRIBUTIONS - CALPERS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

---

	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 1,110,499	\$ 956,300	\$ 832,166	\$ 754,444
Contributions in relation to the contractually required contribution	(1,110,499)	(956,300)	(832,166)	(754,444)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 7,082,023	\$ 6,709,744	\$ 7,023,108	\$ 6,413,002
Contributions as a percentage of covered payroll	15.68%	14.25%	11.85%	11.76%

See accompanying note to required supplementary information.

**ALBANY UNIFIED SCHOOL DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2018**

---

**NOTE 1 – PURPOSE OF SCHEDULES**

**Budgetary Comparison Schedule**

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

**Schedule of Changes in Total OPEB Liability and Related Ratios**

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

**Schedule of the District's Proportionate Share of the Net Pension Liability**

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's proportion (percentage) of the collective net pension liability, the District's proportionate share (amount) of the collective net pension liability, the District's covered payroll, the District's proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

**Changes in Benefit Terms**

There were no changes in benefit terms since the previous valuations for CalSTRS and CalPERS.

**Changes in Assumptions**

The CalSTRS plan rate of investment return assumption was changed from 7.60 percent to 7.10 percent since the previous valuation. The CalPERS plan rate of investment return assumption was changed from 7.65 percent to 7.15 percent since the previous valuation.

**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION, continued**  
**FOR THE YEAR ENDED JUNE 30, 2018**

---

**NOTE 1 – PURPOSE OF SCHEDULES (continued)**

**Schedule of District Contributions**

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

**NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

For the year ended June 30, 2018, the District incurred an excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code as follows:

	<b>Expenditures and Other Uses</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Excess</b>
General Fund			
Classified salaries	\$ 5,709,802	\$ 5,944,024	\$ 234,222
Employee benefits	\$ 13,585,682	\$ 13,593,162	\$ 7,480
Services and other operating expenditures	\$ 4,091,218	\$ 4,689,162	\$ 597,944
Other outgo			
Excluding transfers of indirect costs	\$ -	\$ 20,062	\$ 20,062

---

---

## **SUPPLEMENTARY INFORMATION**

---

---

**ALBANY UNIFIED SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster</b>	<b>CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>	<b>Expenditures to Subrecipients</b>
<b>U. S. DEPARTMENT OF EDUCATION:</b>				
<i>Passed through California Department of Education:</i>				
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 224,659	\$ -
Title II, Part A, Teacher Quality	84.367	14341	6,767	-
Title III				
Title III, English Learner Student Program	84.365	14346	55,261	-
Title III, Immigrant Education Program	84.365	15146	782	-
Subtotal Title III			56,043	-
Department of Rehabilitation: Workability II, Transitions Partnership Program	84.126	10006	29,420	-
<b>Special Education Cluster</b>				
IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	4,266,753	3,791,481
IDEA Mental Health Average Daily Attendance (ADA) Allocation, Part B, Sec 611	84.027A	15197	292,445	251,402
IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	84.173	13430	118,304	104,759
IDEA Preschool Local Entitlement, Part B, Section 611 (AGE 3-4-5)	84.027A	13682	333,952	295,687
IDEA Preschool Staff Development, Part B, Sec 619	84.173A	13431	1,184	-
Subtotal Special Education Cluster			5,012,638	4,443,329
IDEA Early Intervention Grants, Part C	84.181	23761	131,610	106,610
Advanced Placement Test Fee Reimbursement	84.330B	14831	717	-
<b>Total U. S. Department of Education</b>			<b>5,461,854</b>	<b>4,549,939</b>
<b>U. S. DEPARTMENT OF AGRICULTURE:</b>				
<i>Passed through California Department of Education:</i>				
<b>Child Nutrition Cluster</b>				
School Breakfast Program - Basic	10.553	13525	7,034	-
School Breakfast Program - Needy	10.553	13526	34,402	-
National School Lunch Program	10.555	13391	251,746	-
USDA Commodities	10.555	*	61,534	-
Subtotal Child Nutrition Cluster			354,716	-
CACFP Claims - Centers and Family Day Care	10.558	13393	62,251	-
<b>Total U. S. Department of Agriculture</b>			<b>416,967</b>	<b>-</b>
<b>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>				
<i>Passed through California Department of Education:</i>				
Federal General and State Preschool Family Child Care Home	93.596	13609	116,386	-
<b>Total U. S. Department of Health &amp; Human Services</b>			<b>116,386</b>	<b>-</b>
<b>Total Federal Expenditures</b>			<b>\$ 5,995,207</b>	<b>\$ 4,549,939</b>

\* - Pass-Through Entity Identifying Number not available or not applicable

**ALBANY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)  
FOR THE YEAR ENDED JUNE 30, 2018**

---

	<b>Second Period Report &lt;8A90DE08&gt;</b>	<b>Annual Report &lt;D647C5AC&gt;</b>
SCHOOL DISTRICT		
TK/K through Third		
Regular ADA	1,019.28	1,020.06
Extended Year Special Education	0.73	0.73
Total TK/K through Third	1,020.01	1,020.79
Fourth through Sixth		
Regular ADA	807.09	807.22
Extended Year Special Education	0.55	0.55
Total Fourth through Sixth	807.64	807.77
Seventh through Eighth		
Regular ADA	603.44	603.97
Extended Year Special Education	0.37	0.37
Special Education - Nonpublic Schools	0.08	0.30
Total Seventh through Eighth	603.89	604.64
Ninth through Twelfth		
Regular ADA	1,103.65	1,097.02
Extended Year Special Education	0.49	0.49
Special Education - Nonpublic Schools	6.14	5.63
Extended Year Special Education - Nonpublic Schools	1.05	1.05
Total Ninth through Twelfth	1,111.33	1,104.19
TOTAL SCHOOL DISTRICT	3,542.87	3,537.39



**ALBANY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF INSTRUCTIONAL TIME  
FOR THE YEAR ENDED JUNE 30, 2018**

---

<b>Grade Level</b>	<b>Minutes Requirement</b>	<b>2017-18 Actual</b>	<b>Number of Days</b>	<b>Status</b>
		<b>Minutes</b>		
Kindergarten	36,000	51,300	180	Complied
Grade 1	50,400	53,750	180	Complied
Grade 2	50,400	53,750	180	Complied
Grade 3	50,400	53,750	180	Complied
Grade 4	54,000	54,675	180	Complied
Grade 5	54,000	54,675	180	Complied
Grade 6	54,000	55,930	180	Complied
Grade 7	54,000	65,300	180	Complied
Grade 8	54,000	65,300	180	Complied
Grade 9	64,800	64,901	180	Complied
Grade 10	64,800	64,901	180	Complied
Grade 11	64,800	64,901	180	Complied
Grade 12	64,800	64,901	180	Complied

See accompanying note to supplementary information.

**ALBANY UNIFIED SCHOOL DISTRICT**  
**SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

	2019 (Budget)	2018	2017	2016
General Fund - Budgetary Basis**				
Revenues And Other Financing Sources	\$ 46,408,045	\$ 46,504,167	\$ 45,554,286	\$ 47,164,599
Expenditures And Other Financing Uses	47,704,693	47,096,067	45,306,450	45,888,153
Net change in Fund Balance	\$ (1,296,648)	\$ (591,900)	\$ 247,836	\$ 1,276,446
Ending Fund Balance	\$ 6,664,336	\$ 7,960,984	\$ 8,552,884	\$ 8,305,048
Available Reserves*	\$ 1,522,487	\$ 1,472,486	\$ 6,774,167	\$ 6,140,865
Available Reserves As A Percentage Of Outgo	3.19%	3.13%	14.95%	13.38%
Long-term Debt	\$ 123,275,028	\$ 126,665,657	\$ 114,526,402	\$ 75,034,172
Average Daily Attendance At P-2	3,523	3,543	3,621	3,711

The General Fund balance has decreased by \$344,064 over the past two years. The fiscal year 2018-19 budget projects a decrease of \$1,296,648. For a District this size, the State recommends available reserves of at least 3% of General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in two of the past three years but anticipates incurring an operating deficit during the 2018-19 fiscal year. Total long-term obligations have increased by \$51,631,485 over the past two years.

Average daily attendance has decreased by 168 ADA over the past two years. A further decrease of 20 ADA is anticipated during the 2018-19 fiscal year.

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

\*\*The actual amounts reported in this schedule are for the General Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Special Reserve Fund for Other Than Capital Outlay Projects in accordance with the fund type definitions promulgated by GASB Statement No. 54.

**ALBANY UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

---

	<b>General Fund</b>	<b>Special Reserve Fund for Other Than Capital Outlay Projects</b>
June 30, 2018, annual financial and budget report fund balance	\$ 7,960,984	\$ 773,622
Adjustments and reclassifications:		
Increase (decrease) in total fund balances:		
Fund balance transfer (GASB 54)	773,622	(773,622)
Net adjustments and reclassifications	773,622	(773,622)
June 30, 2018, audited financial statement fund balance	\$ 8,734,606	\$ -

**ALBANY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF CHARTER SCHOOLS  
FOR THE YEAR ENDED JUNE 30, 2018**

---

*The District did not sponsor any charter schools during the year ended June 30, 2018.*

**ALBANY UNIFIED SCHOOL DISTRICT**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2018**

	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Non-Major Governmental Funds
<b>ASSETS</b>						
Cash and investments	\$ 162,750	\$ 36,602	\$ 17,953	\$ 26,429	\$ 270	\$ 244,004
Accounts receivable	156,542	103,697	-	1,812	-	262,051
Due from other funds	-	-	38,193	-	-	38,193
Stores inventory	-	4,724	-	-	-	4,724
<b>Total Assets</b>	<b>\$ 319,292</b>	<b>\$ 145,023</b>	<b>\$ 56,146</b>	<b>\$ 28,241</b>	<b>\$ 270</b>	<b>\$ 548,972</b>
<b>LIABILITIES</b>						
Accrued liabilities	\$ 62,353	\$ 23,898	\$ 345	\$ 22,285	\$ -	\$ 108,881
Due to other funds	116,660	51,635	-	-	-	168,295
Unearned revenue	14,622	-	-	-	-	14,622
<b>Total Liabilities</b>	<b>193,635</b>	<b>75,533</b>	<b>345</b>	<b>22,285</b>	<b>-</b>	<b>291,798</b>
<b>FUND BALANCES</b>						
Non-spendable	-	4,724	-	-	-	4,724
Restricted	3,256	64,766	-	5,956	270	74,248
Committed	-	-	55,801	-	-	55,801
Assigned	122,401	-	-	-	-	122,401
<b>Total Fund Balances</b>	<b>125,657</b>	<b>69,490</b>	<b>55,801</b>	<b>5,956</b>	<b>270</b>	<b>257,174</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 319,292</b>	<b>\$ 145,023</b>	<b>\$ 56,146</b>	<b>\$ 28,241</b>	<b>\$ 270</b>	<b>\$ 548,972</b>

See accompanying note to supplementary information.

**ALBANY UNIFIED SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2018**

	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Non-Major Governmental Funds
<b>REVENUES</b>						
LCFF sources	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000
Federal sources	178,637	354,716	-	-	-	533,353
Other state sources	809,297	19,190	-	-	-	828,487
Other local sources	1,541,093	752,617	10,930	36,124	270	2,341,034
<b>Total Revenues</b>	<b>2,529,027</b>	<b>1,126,523</b>	<b>260,930</b>	<b>36,124</b>	<b>270</b>	<b>3,952,874</b>
<b>EXPENDITURES</b>						
Current						
Instruction	1,791,191	-	-	-	-	1,791,191
Pupil services						
Food services	-	1,116,910	-	-	-	1,116,910
All other pupil services	1,760	-	-	-	-	1,760
General administration						
All other general administration	116,660	51,635	-	5	-	168,300
Plant services	79,387	-	237,359	144,990	-	461,736
Facilities acquisition and maintenance	-	-	13,580	-	-	13,580
Community services	495,742	-	-	-	-	495,742
<b>Total Expenditures</b>	<b>2,484,740</b>	<b>1,168,545</b>	<b>250,939</b>	<b>144,995</b>	<b>-</b>	<b>4,049,219</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over Expenditures</b>	<b>44,287</b>	<b>(42,022)</b>	<b>9,991</b>	<b>(108,871)</b>	<b>270</b>	<b>(96,345)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	5,604	24,000	100,000	-	129,604
<b>Net Financing Sources (Uses)</b>	<b>-</b>	<b>5,604</b>	<b>24,000</b>	<b>100,000</b>	<b>-</b>	<b>129,604</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>44,287</b>	<b>(36,418)</b>	<b>33,991</b>	<b>(8,871)</b>	<b>270</b>	<b>33,259</b>
<b>Fund Balance - Beginning</b>	<b>81,370</b>	<b>105,908</b>	<b>21,810</b>	<b>14,827</b>	<b>-</b>	<b>223,915</b>
<b>Fund Balance - Ending</b>	<b>\$ 125,657</b>	<b>\$ 69,490</b>	<b>\$ 55,801</b>	<b>\$ 5,956</b>	<b>\$ 270</b>	<b>\$ 257,174</b>

See accompanying note to supplementary information.

**ALBANY UNIFIED SCHOOL DISTRICT**  
**LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE**  
**JUNE 30, 2018**

---

The Albany Unified School District was established in the early 1900's and is comprised of an area of approximately one square mile. There were no changes to the boundaries of the District during the current year. The District serves the City of Albany and offers instruction for Grades TK-12. The District is currently operating three elementary schools, one middle school, one comprehensive high school, one continuation high school, and one child development program.

**GOVERNING BOARD**

<b>Member</b>	<b>Office</b>	<b>Term Expires</b>
Paul Black	President	November 2018
Ross Stapleton-Gray	Vice President	November 2018
Charles Blanchard	Member	November 2018
Jacob Clark	Member	November 2020
Kim Trutane	Member	November 2020

**DISTRICT ADMINISTRATORS**

Val Williams

*Superintendent*

Jackie Kim

*Chief Business Official*

Cheryl Cotton

*Director III, Human Resources*

Marie Williams

*Director III, Curriculum, Instruction & Assessment*

Carrie Nerheim

*Director III, Educational & Student Services*

Diane Marie

*Director of Special Education*

Dax Kajiwarra

*Technology Director*

ALBANY UNIFIED SCHOOL DISTRICT  
NOTES TO SUPPLEMENTARY INFORMATION  
JUNE 30, 2018

---

NOTE 1 – PURPOSE OF SCHEDULES

**Schedule of Expenditures of Federal Awards**

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

The District passes through certain Federal assistance received to other governments (subrecipients). The subrecipient agencies have certain compliance responsibilities related to administering these Federal programs. The District is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved.

The District has not elected to use the 10 percent de minimis indirect cost rate.

**Schedule of Average Daily Attendance (ADA)**

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

**Schedule of Instructional Time**

This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of *Education Code Sections* 46200 through 46208. During the year ended June 30, 2018, the District participated in the Longer Day incentive funding program. As of June 30, 2018, the District had not yet met its target funding.

**Schedule of Financial Trends and Analysis**

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

**Reconciliation of Annual Financial and Budget Report with Audited Financial Statements**

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



**ALBANY UNIFIED SCHOOL DISTRICT**  
**NOTES TO SUPPLEMENTARY INFORMATION continued**  
**JUNE 30, 2018**

---

**Schedule of Charter Schools**

This schedule lists all Charter Schools chartered by the District, and displays information for each Charter School on whether or not the Charter School is included in the District audit.

**Combining Statements – Non-Major Funds**

These statements provide information on the District's non-major funds.

**Local Education Agency Organization Structure**

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

---

---

## **OTHER INDEPENDENT AUDITORS' REPORTS**

---

---



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

Independent Auditors' Report

Governing Board  
Albany Unified School District  
Albany, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Albany Unified School District, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Albany Unified School District's basic financial statements, and have issued our report thereon dated December 11, 2018.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Albany Unified School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Albany Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Albany Unified School District's internal control.

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

Christy White, CPA

Michael D. Ash, CPA

John Whitehouse, CPA

Heather Daud Rubio

SAN DIEGO

LOS ANGELES

SAN FRANCISCO/BAY AREA

**Corporate Office:**

348 Olive Street  
San Diego, CA 92103

toll-free: 877.220.7229

tel: 619.270.8222

fax: 619.260.9085

www.christywhite.com

*Licensed by the California  
State Board of Accountancy*

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Albany Unified School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



San Diego, California  
December 11, 2018



## REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Christy White, CPA

Michael D. Ash, CPA

John Whitehouse, CPA

Heather Daud Rubio

### Independent Auditors' Report

Governing Board  
Albany Unified School District  
Albany, California

### **Report on Compliance for Each Major Federal Program**

We have audited Albany Unified School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Albany Unified School District's major federal programs for the year ended June 30, 2018. Albany Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### ***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Albany Unified School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Albany Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

SAN DIEGO  
LOS ANGELES  
SAN FRANCISCO/BAY AREA

Corporate Office:  
348 Olive Street  
San Diego, CA 92103

toll-free: 877.220.7229  
tel: 619.270.8222  
fax: 619.260.9085  
www.christywhite.com

*Licensed by the California  
State Board of Accountancy*

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Albany Unified School District's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, Albany Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Management of Albany Unified School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Albany Unified School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Albany Unified School District's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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



San Diego, California

December 11, 2018



## REPORT ON STATE COMPLIANCE

### Independent Auditors' Report

Christy White, CPA

Michael D. Ash, CPA

John Whitehouse, CPA

Heather Daud Rubio

Governing Board  
Albany Unified School District  
Albany, California

### **Report on State Compliance**

We have audited Albany Unified School District's compliance with the types of compliance requirements described in the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810, that could have a direct and material effect on each of Albany Unified School District's state programs for the fiscal year ended June 30, 2018, as identified below.

### ***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Albany Unified School District's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about Albany Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with the requirements referred to above. However, our audit does not provide a legal determination of Albany Unified School District's compliance with those requirements.

SAN DIEGO  
LOS ANGELES  
SAN FRANCISCO/BAY AREA

Corporate Office:  
348 Olive Street  
San Diego, CA 92103

toll-free: 877.220.7229  
tel: 619.270.8222  
fax: 619.260.9085  
www.christywhite.com

*Licensed by the California  
State Board of Accountancy*

### *Opinion on State Compliance*

In our opinion, Albany Unified School District complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the state programs noted in the table below for the year ended June 30, 2018.

### *Procedures Performed*

In connection with the audit referred to above, we selected and tested transactions and records to determine Albany Unified School District's compliance with the state laws and regulations applicable to the following items:

<b>PROGRAM NAME</b>	<b>PROCEDURES PERFORMED</b>
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Not Applicable
Continuation Education	No
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes



<b>PROGRAM NAME</b>	<b>PROCEDURES PERFORMED</b>
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Attendance; for charter schools	Not Applicable
Mode of Instruction; for charter schools	Not Applicable
Nonclassroom-Based Instruction/Independent Study; for charter schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction; for charter schools	Not Applicable
Annual Instructional Minutes – Classroom Based; for charter schools	Not Applicable
Charter School Facility Grant Program	Not Applicable

We did not perform testing for Continuation Education, because it did not meet the threshold required for testing.

*Christy White Associates*

San Diego, California

December 11, 2018

---

---

## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

---

---

**ALBANY UNIFIED SCHOOL DISTRICT  
SUMMARY OF AUDITORS' RESULTS  
FOR THE YEAR ENDED JUNE 30, 2018**

---

**FINANCIAL STATEMENTS**

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

**FEDERAL AWARDS**

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	<u>No</u>
Identification of major programs:	

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>	
84.027, 84.173, 84.027A, 84.173A	Special Education Cluster	
Dollar threshold used to distinguish between Type A and Type B programs:	\$	<u>750,000</u>
Auditee qualified as low-risk auditee?		<u>Yes</u>

**STATE AWARDS**

Internal control over state programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

ALBANY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2018

---

FIVE DIGIT CODE

20000  
30000

AB 3627 FINDING TYPE

Inventory of Equipment  
Internal Control

*There were no financial statement findings for the year ended June 30, 2018.*

ALBANY UNIFIED SCHOOL DISTRICT  
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2018

---

FIVE DIGIT CODE

50000

AB 3627 FINDING TYPE

Federal Compliance

*There were no federal award findings and questioned costs for the year ended June 30, 2018.*

**ALBANY UNIFIED SCHOOL DISTRICT  
STATE AWARD FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2018**

---

**FIVE DIGIT CODE**

10000  
40000  
41000  
60000  
61000  
62000  
70000  
71000  
72000

**AB 3627 FINDING TYPE**

Attendance  
State Compliance  
CalSTRS  
Miscellaneous  
Classroom Teacher Salaries  
Local Control Accountability Plan  
Instructional Materials  
Teacher Misassignments  
School Accountability Report Card

*There were no state award findings and questioned costs for the year ended June 30, 2018.*

**ALBANY UNIFIED SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2018**

---

**FINDING #2017-001 – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000)**

**Criteria:** Students classified as English Learners (EL) on the CALPADS 1.18 FRPM/English Learner/Foster Youth – Student List Report must have supporting documentation that indicates the student was eligible for the determination. Auditors are required to verify compliance with Education Code Section 42238.02(b)(3)(b) in Section W of the *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

**Condition:** 4 of 60 students tested from the CALPADS 1.18 FRPM/English Learner/Foster Youth – Student List Report who were classified as English Learners (EL) were reclassified as English proficient during prior years. An additional 5 of 60 students tested Early Advance or higher and were not re-designated as English Proficient. Supporting documentation for designation was not provided to verify designation for 26 of 60 students selected for testing. Exceptions were noted on a total of 35 out of 60 students. Upon extrapolation of the total population of 283, we calculated 130 additional students for a total of 165 students not properly designated.

**Cause:** Oversight by the District. Students were reclassified prior to 2016-17 academic year, and not updated in the CalPADS system

**Effect:** The District is not in compliance with State requirements.

**Context:** 165 of 3,353 (1,191 in 2014-15, 1,072 in 2015-16, and 1,090 in 2016-17) students reported in the District's Unduplicated Pupil Count did not have proper supporting documentation to support their EL designation.

**Questioned Cost:** \$47,129, as calculated on next page.

**Recommendation:** We recommend that the District ensure that all students listed as EL in the CALPADS 1.18 FRPM/English Learner/Foster Youth – Student List Report have proper documentation to support their CALPADS designation.

**District Response:** The school district will provide training to staff connected to classifying English Learners into the Student Information System in the Fall. Prior to certifying the data, staff connected to classifying English Learners will review each student to ensure accuracy.

**Current Status:** Implemented.

**ALBANY UNIFIED SCHOOL DISTRICT**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (continued)**  
**FOR THE YEAR ENDED JUNE 30, 2018**

---

**FINDING #2017-001 – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (continued)**

UPP Audit Adjustment					
1	Total Adjusted Enrollment from the UPP exhibit as of P-2	11,403			
2	Total Adjusted Unduplicated Pupil Count from the UPP exhibit as of P-2	3,353			
3	Audit Adjustment - Number of Enrollment	-			
4	Audit Adjustment - Number of Unduplicated Pupil Count	(165)			
5	Revised Adjusted Enrollment	11,403			
6	Revised Adjusted Unduplicated Pupil Count	3,188			
7	UPP calculated as of P-2	0.2940			
8	Revised UPP for audit finding	0.2796			
9	<b>Charter Schools Only:</b> Determinative School District Concentration Cap	-			
10	Revised UPP adjusted for Concentration Cap	0.2796			
<b>LCFF Target Supplemental Grant Funding Audit Adjustment</b>		<b>TK/K-3</b>	<b>4-6</b>	<b>7-8</b>	<b>9-12</b>
9	Supplemental and Concentration Grant ADA	1,102.02	846.99	558.23	1,205.73
10	Adjusted Base Grant per ADA	\$7,820	\$7,189	\$7,403	\$8,578
11	Target Supplemental Grant Funding calculated as of P-2	\$1,715,910			
12	Revised Target Supplemental Grant Funding for audit finding	\$1,631,866			
13	Target Supplemental Grant Funding audit adjustment	(\$84,044)			
<b>LCFF Target Concentration Grant Funding Audit Adjustment</b>					
14	Target Concentration Grant Funding calculated as of P-2	\$0			
15	Revised Target Concentration Grant Funding for audit finding	\$0			
16	Target Concentration Grant Funding audit adjustment	\$0			
<b>Estimated Cost of Unduplicated Pupil Count Audit Adjustment for LEAs funded at LCFF Target</b>					
18	Total Target Supplemental and Concentration audit adjustment	(\$84,044)			
<b>Estimated Cost of Unduplicated Pupil Count Audit Adjustment for LEAs funded on LCFF Floor and Gap</b>					
19	Statewide Gap Funding Rate as of P-2	0.5607679980			
20	Estimated Cost of Unduplicated Pupil Count audit adjustment	(\$47,129)			



**ALBANY UNIFIED SCHOOL DISTRICT  
BOARD AGENDA BACKUP**

**Regular Meeting of January 22, 2019**

**ITEM:**                    **AMENDMENT TO AGREEMENT FOR DESIGN-BUILD SERVICES FOR THE ALBANY MIDDLE SCHOOL ANNEX PROJECT BY AND BETWEEN ALBANY UNIFIED SCHOOL DISTRICT (“DISTRICT”) AND RODAN BUILDERS, INC. (“DESIGN-BUILD CONTRACTOR”)**

**PREPARED BY:**     **JACKIE KIM, CHIEF BUSINESS OFFICIAL**

**TYPE OF ITEM:**    **REVIEW AND ACTION**

---

**PURPOSE:** To review and approve the Amendment to Agreement for Design-Build Services for the Albany Middle School Annex Project by and between Albany Unified School District and Rodan Builders. Inc. (“Design-Build Contractor”)

**BACKGROUND INFORMATION:**

At the June 26, 2018 Regular Board Meeting, the Board approved an Amendment with Rodan Builders and authorized Change Order #3. The Amendment was to add measures in the public right of way for improved pedestrian safety as well as work related to City trees and sidewalks ; add infrastructure in the Drama Classroom required for future sound and lighting systems; add card reader access and exterior security cameras throughout the new facility, as further described below. The work included in this Amendment was planned and budgeted for. This change order was recommended for approval based on a thorough review by the District’s Program Manager and concurrence by the DSA Inspector of Record that the proposed compensation is fair and justified for the added work.

**DETAILS:** This Amendment, which represents Change Order #4 to the Design/Build Agreement, adds the installation of District-furnished overhead projectors and speakers in the classrooms (PCO #20), approves an change to the date of substantial completion of the contract from 12/14/18 to 2/25/29 with no cost increase (PCO #21), adds off-site landscape, underground utilities and traffic safety mitigation work require by City of Albany (PCO #23 & #25), adds an additional seven electrical outlets recessed in the floor of the computer lab for increased flexibility in the space (PCO #26) as further described below. The work included in this Amendment was planned and budgeted for. This change order is being recommended for approval based on a thorough review by the District’s Program Manager and concurrence by the DSA Inspector of Record that the proposed compensation is fair and justified for the added work. The Amendment includes:

- Proposed Change Order #20 – Installation of District Furnished overhead projectors and speakers in the classrooms. (Add \$29,670)
- Proposed Change Order #21 – No cost change to extend the date of substantial completion from 12/14/2018 to 2/25/2019. (Add \$0)
- Proposed Change Order #23 & #25 – Additional off-site landscape, underground utilities, traffic safety mitigation work requested by City of Albany, additional 15 working days to complete the work, construction trailer will be removed by 3/15/19. (Add \$23,186)
- Proposed Change Order #26 – Additional floor outlets in computer lab. This adds (7) additional floor outlets to accommodate furniture layout selected by District in FF&E development. (Add \$10,271)

Amendment: \$63,127

### KEY QUESTIONS AND ANSWERS:

Q: Will \$11,664,600 be the final cost of construction?

A: The \$11,664,600 represents the cost to build the project as submitted to the Division of the State Architect plus various changes requested to date. No further changes are anticipated unless additional requirements are added to the project or unforeseen conditions are encountered prior to final completion.

### FINANCIAL INFORMATION: 2016 Measure B Bond:

Phase	<i>Board Approval 02/28/2017</i>	<i>Board Approval 10/10/2017</i>	<i>Board Approval 06/26/2018</i>	<b>Recommendation of 1/22/2019</b>
Guaranteed Maximum Price (GMP)	\$11,656,987	\$10,533,009	\$11,601,473	<b>\$11,664,600</b>

### STRATEGIC OBJECTIVES ADDRESSED:



**Objective #3:** *Communicate and Lead Together. Goal: All stakeholders will collaborate and communicate about decisions that guide the sites and district.*

**RECOMMENDATION:** To review and approve the Amendment to Agreement for Design-Build Services for the Albany Middle School Annex Project by and between Albany Unified School District and Rodan Builders, Inc. (“Design-Build Contractor”)

**AMENDMENT TO AGREEMENT FOR DESIGN-BUILD SERVICES  
FOR THE ALBANY MIDDLE SCHOOL ANNEX PROJECT BY AND BETWEEN  
ALBANY UNIFIED SCHOOL DISTRICT (“DISTRICT”) AND RODAN BUILDERS, INC.  
 (“DESIGN-BUILD CONTRACTOR”)**

The Design-Build Agreement between Albany Unified School District (“District”) and Rodan Builders, Inc. (“Design-Build Contractor”) shall be amended as follows:

- I. Pursuant to Article VII – Contract Documents of the Design-Build Services Agreement, the following sections of the Agreement are amended as follows:
- a. Article IV – Contract Sum;  
*Final Guaranteed Maximum Contract Sum is eleven million-six-hundred-sixty-four thousand-six hundred dollars (\$11,664,600.00)*
  - b. Attachment 1 – Scope of Work;  
*Fixed pricing for the following Proposed Change Orders:*
    - Proposed Change Order #20 – Installation of District Furnished overhead projectors and speakers in the classrooms.
    - Proposed Change Order #21 – No cost change to extend the date of substantial completion from 12/14/2018 to 2/25/2019.
    - Proposed Change Order #23 & #25 – Additional off-site landscape, underground utilities, traffic safety mitigation work requested by City of Albany, additional 15 working days to complete the work, construction trailer will be removed by 3/15/19.
    - Proposed Change Order #26 – Additional floor outlets in computer lab. This adds (7) additional floor outlets to accommodate furniture layout selected by District in FF&E development.

Amendment: \$63,127

**Guaranteed Maximum Price (GMP): \$11,664,600.00**

DESIGN-BUILD CONTRACTOR:

Rodan Builders, Inc.

By:

Its: \_\_\_\_\_

Date: \_\_\_\_\_

DISTRICT:

Albany Unified School District

By:

Its: \_\_\_\_\_

Date: \_\_\_\_\_

## ALBANY UNIFIED SCHOOL DISTRICT

## CONSTRUCTION COST SUMMARY

January 22, 2019

Project: Albany Middle School Annex

Contractor: Rodan Construction

Rodan PCO #: 020

Component	Firm	Qty	Unit	Unit Cost	Subtotal
Install outlets and Owner Furnished projectors and speakers	Atlas Pellizzari	1	Lot	23,432.00	23,432
Locate and adjust blocking, adjust framing	Rodan	1	Lot	3,664.00	3,664
Direct Costs Subtotal:					27,096
Overhead & Profit:					2,032
Subtotal:					29,128
Bonding & Insurance:					542
Total Construction Cost:					29,670

Reviewed by: Adam Bayer, P.E.  
Derivi Castellanos Architects  
District's Project Manager

## ALBANY UNIFIED SCHOOL DISTRICT

## CONSTRUCTION COST SUMMARY

January 22, 2019

Project: Albany Middle School Annex

Contractor: Rodan Construction

Rodan PCO #: 021

Component	Firm	Qty	Unit	Unit Cost	Subtotal
This is a no cost change in substantial completion from 12/14/2018 to 2/25/2019					
Direct Costs Subtotal:					-
Overhead & Profit:					-
Subtotal:					-
Bonding & Insurance:					-
Total Construction Cost:					No Cost

Reviewed by: Adam Bayer, P.E.  
Derivi Castellanos Architects  
District's Project Manager

## ALBANY UNIFIED SCHOOL DISTRICT

## CONSTRUCTION COST SUMMARY

January 22, 2019

Project: Albany Middle School Annex

Contractor: Rodan Construction

Rodan PCO #: 023, 025

Component	Firm	Qty	Unit	Unit Cost	Subtotal
ANLA Streetscape plan for City of Albany	SVA-ANLA	1	Lot	2,588.00	2,588
Relocate Crape Mertle, add Trident Maple per City arborist	Rodan	1	Lot	4,000.00	4,000
Irrigation Modifications per City arborist	RMT Landscape	1	Lot	1,500.00	1,500
Expanded striping per Traffic & Safety Commission	Sierra	1	Lot	7,700.00	7,700
Added city stock	Rodan	1	Lot	408.00	408
Additional traffic control requirements	Rodan	1	Lot	2,032.00	2,032
Sewer material change per City Inspector, change from approved plans	R&B	1	Lot	3,233.00	3,233
Adds 15 work days to the contract, the current final completion date is 3/15/2019, the new final completion date shall be 4/5/2019					
Direct Costs Subtotal:					21,461
Overhead & Profit:					1,296
Subtotal:					22,757
Bonding & Insurance:					429
Total Construction Cost:					23,186

Reviewed by: Adam Bayer, P.E.  
Derivi Castellanos Architects  
District's Project Manager

## ALBANY UNIFIED SCHOOL DISTRICT

## CONSTRUCTION COST SUMMARY

January 22, 2019

Project: Albany Middle School Annex

Contractor: Rodan Construction

Rodan PCO #: 026

Component	Firm	Qty	Unit	Unit Cost	Subtotal
Additional outlets in Computer Lab requested by District	Atlas	1	Lot	7,531.00	7,531
Blocking of deck to accomodate additional floor boxes	Rodan	1	Lot	2,740.00	2,740
Direct Costs Subtotal:					10,271
Overhead & Profit:					-
Subtotal:					10,271
Bonding & Insurance:					-
<b>Total Construction Cost:</b>					<b>10,271</b>

Reviewed by: Adam Bayer, P.E.  
Derivi Castellanos Architects  
District's Project Manager

**ALBANY UNIFIED SCHOOL DISTRICT  
BOARD AGENDA BACKUP**

**Regular Meeting of January 22, 2019**

**ITEM:**                    **AMENDMENT FOR DESIGN-BUILD SERVICES WITH ALTEN  
CONSTRUCTION FOR THE ALBANY HIGH SCHOOL  
ADDITION PROJECT**

**PREPARED BY:**        **JACKIE KIM, CHIEF BUSINESS OFFICIAL**

**TYPE OF ITEM:**       **REVIEW AND ACTION**

**PURPOSE:** To review and approve the Amendment for Design-Build Services with Alten Construction for the Albany high School Addition Project

**BACKGROUND INFORMATION:** The Board approved the Guaranteed Maximum Price (GMP) of \$7,540,088 on October 23, 2018 Board Meeting. This amendment is to add the removal of hazardous materials discovered at the site, one fire hydrant, structural work required by the revised California Geological Survey (CGS) criteria and builders risk insurance.

**DETAILS:** Change Order #3 for Alten Construction is to include the following items:

- Potential Change Order (PCO #007): Removal and disposal of transite pipe (hazardous material) discovered at the site. (Add: \$3,103)
- Potential Change Order (PCO #008): Add one fire hydrant, associated piping and appurtenances, requested by Fire Authority. (Add: \$28,906)
- Potential Change Order (PCO #010): Additional structural work (steel and carpentry) required by increased requirements from CA Geological Survey. (Add: \$36,183)
- Potential Change Order (PCO #013): Builders Risk insurance to be provided by Design-Builder, previously provided as a District cost. (Add: \$21,167)

Total of above:            \$89,359



## FINANCIAL INFORMATION:

### 2016 Measure B Bond:

- Guaranteed Maximum Price (GMP) approved by Board on October 23, 2018: \$7,540,088
- Recommended increase to Guaranteed Maximum Price (GMP): \$89,359
- Recommended Guaranteed Maximum Price (GMP): \$7,629,447

### STRATEGIC GOALS ADDRESSED: This Board Item addresses



**Objective #3:** Communicate and Lead Together.

**Goal:** All stakeholders will collaborate and communicate about decisions that guide the sites and district.

**RECOMMENDATION:** To review and approve the Amendment for Design-Build Services with Alten Construction for the Albany high School Addition Project

**AMENDMENT TO AGREEMENT FOR DESIGN-BUILD SERVICES  
FOR THE ALBANY HIGH SCHOOL ADDITION PROJECT BY AND BETWEEN  
ALBANY UNIFIED SCHOOL DISTRICT (“DISTRICT”) AND ALTEN  
CONSTRUCTION (“DESIGN-BUILD CONTRACTOR”)**

The Design-Build Agreement between Albany Unified School District (“District”) and Alten Construction (“Design-Build Contractor”) shall be amended as follows:

- I. Pursuant to Article VII – Contract Documents of the Design-Build Services Agreement, the following sections of the Agreement are amended as follows:
- a. Article IV – Contract Sum;  
*Final Guaranteed Maximum Contract Sum is seven million six hundred twenty nine thousand four hundred forty seven dollars (\$7,629,447.00)*
  - b. Scope of Work;  
*Fixed pricing for the following Potential Change Orders:*
    - Potential Change Order (PCO #007): Removal and disposal of transite pipe (hazardous material) discovered at the site. (Add: \$3,103)
    - Potential Change Order (PCO #008): Add one fire hydrant, associated piping and appurtenances, requested by Fire Authority. (Add: \$28,906)
    - Potential Change Order (PCO #010): Additional structural work (steel and carpentry) required by increased requirements from CA Geological Survey. (Add: \$36,183)
    - Potential Change Order (PCO #013): Builders Risk insurance to be provided by Design-Builder, previously provided as a District cost. (Add: \$21,167)

Amendment (Total of above): \$89,359

**Guaranteed Maximum Price (GMP): \$7,629,447.00**

DESIGN-BUILD CONTRACTOR:

Alten Construction

By:

Its: \_\_\_\_\_

Date: \_\_\_\_\_

DISTRICT:

Albany Unified School District

By:

Its: \_\_\_\_\_

Date: \_\_\_\_\_

## ALBANY UNIFIED SCHOOL DISTRICT

## CONSTRUCTION COST SUMMARY

January 22, 2019

Project: Albany High School New Classroom Building  
 Contractor: Alten Construction  
 Alten PCO#: 07

Component	Firm	Qty	Unit	Unit Cost	Subtotal
Transite pipe removal/disposal	Stomper	1	Lot	2,896.85	2,897 0 0 0 0 0 0 0 0 0 0
Direct Costs Subtotal:					2,897
Overhead & Profit:					145
Subtotal:					3,042
Bonding & Insurance:					61
<b>Total Construction Cost:</b>					<b>3,103</b>

Reviewed by: Adam Bayer, P.E.  
 Derivi Castellanos Architects  
 District's Project Manager

## ALBANY UNIFIED SCHOOL DISTRICT

## CONSTRUCTION COST SUMMARY

January 22, 2019

Project: Albany High School New Classroom Building

Contractor: Alten Construction

Alten PCO#: 08

Component	Firm	Qty	Unit	Unit Cost	Subtotal
Added fire hydrants, associated piping, appurtenances	WR Forde	1	Lot	26,990.00	26,990 0 0 0 0 0 0 0 0 0 0 0
Direct Costs Subtotal:					26,990
Overhead & Profit:					1,350
Subtotal:					28,340
Bonding & Insurance:					567
<b>Total Construction Cost:</b>					<b>28,906</b>

Reviewed by: Adam Bayer, P.E.  
Derivi Castellanos Architects  
District's Project Manager

## ALBANY UNIFIED SCHOOL DISTRICT

## CONSTRUCTION COST SUMMARY

January 22, 2019

Project: Albany High School New Classroom Building  
 Contractor: Alten Construction  
 Alten PCO#: 10

Component	Firm	Qty	Unit	Unit Cost	Subtotal
Additional structural work required by revised CGS criteria	Metalset, Inc.	1	Lot	33,784.00	33,784 0 0 0 0 0 0 0 0 0 0
Direct Costs Subtotal:					33,784
Overhead & Profit:					1,689
Subtotal:					35,473
Bonding & Insurance:					709
<b>Total Construction Cost:</b>					<b>36,183</b>

Reviewed by: Adam Bayer, P.E.  
 Derivi Castellanos Architects  
 District's Project Manager

## ALBANY UNIFIED SCHOOL DISTRICT

## CONSTRUCTION COST SUMMARY

January 22, 2019

Project: Albany High School New Classroom Building

Contractor: Alten Construction

Alten PCO#: 13

Component	Firm	Qty	Unit	Unit Cost	Subtotal
Provide Builders Risk insurance, previously carried by District	Alten	1	Lot	21,167.00	21,167 0 0 0 0 0 0 0 0 0 0
Direct Costs Subtotal:					21,167
Overhead & Profit:					-
Subtotal:					21,167
Bonding & Insurance:					-
<b>Total Construction Cost:</b>					<b>21,167</b>

Reviewed by: Adam Bayer, P.E.  
Derivi Castellanos Architects  
District's Project Manager

**ALBANY UNIFIED SCHOOL DISTRICT  
BOARD AGENDA BACKUP**

**Regular Meeting of January 22, 2019**

**ITEM:**                    **AUTHORITY TO ISSUE NOTICE TO PROCEED WITH  
CONSTRUCTION OF THE ALBANY HIGH SCHOOL ADDITION TO  
ALTEN CONSTRUCTION UPON RECEIVING DSA APPROVAL**

**PREPARED BY:**    **JACKIE KIM, CHIEF BUSINESS OFFICIAL**

**TYPE OF ITEM:**    **REVIEW AND ACTION**

---

**PURPOSE:** To request for Authority for Superintendent to issue a Notice to Proceed with Construction of the Albany High School Addition upon receiving approval of the Plans and Specifications by the Division of State Architect (DSA)

**BACKGROUND INFORMATION:**

The plans and specs, including revisions required by the CA Geological Survey, were re-submitted for backcheck review to DSA on 12/14/18. Alten received DSA's final comments on the Plans and Specifications on 1/08/19. Alten is expecting to schedule a final backcheck review appointment (over-the-counter) for 1/21/19 (or soon thereafter) and receive final DSA approval of the Plans and Specifications at that time.

**KEY QUESTIONS AND ANSWERS:**

Q: What is Notice to Proceed with Construction?

A: Letter from a principal (owner) to a contractor starting the date the contractor begin work subject to the conditions of the contract. The performance time of the contract starts from the Notice to Proceed date.

**FINANCIAL INFORMATION:** N/A

**STRATEGIC OBJECTIVES ADDRESSED:**



**Objective #3:** *Communicate and Lead Together. Goal: All stakeholders will collaborate and communicate about decisions that guide the sites and district.*

**RECOMMENDATION:** To request for Authority for Superintendent to issue a Notice to Proceed with Construction of the Albany High School Addition upon receiving approval of the Plans and Specifications by the Division of State Architect (DSA)



**ALBANY UNIFIED SCHOOL DISTRICT  
BOARD AGENDA BACKUP**

**Regular Meeting of January 22, 2019**

**ITEM:** **AUTHORITY TO NEGOTIATE CONTRACT TERMS  
WITH #1 RANKED DESIGN-BUILD TEAM FOR THE  
OCEAN VIEW ELEMENTARY SCHOOL RECONSTRUCTION  
PROJECT**

**PREPARED BY:** **VALERIE WILLIAMS, SUPERINTENDENT**

**TYPE OF ITEM:** **REVIEW AND ACTION**

**PURPOSE:** for the Board of Education to give authority to the Superintendent to negotiate contract terms with the #1 ranked design-build team for the Ocean View Elementary School Reconstruction project.

**BACKGROUND INFORMATION:** At the April 3, 2018 Board of Education meeting, information was presented on elementary school construction. The Board decided that Ocean View Elementary School would be the first of the elementary schools to undergo construction. At the May 15, 2018 Special Work Study Session, several community members and representatives from various organizations were invited to attend to provide their expertise in elementary school construction. Work study participants included architects, engineers, construction project managers, builders, AUSD educators, representatives from the City of Albany, current and former AUSD school board members, and members of the Facilities Steering Committee, Citizen's Bond Oversight Committee, Sustainability and Integrated Design Committee, and Yes on Measure B & E Campaign Committee.

From April to June 2018, the Ocean View Design Team met with HY Architects to create a set of bridging documents. These bridging documents were used as the basis to request proposals from design-build teams to complete the project. The district went through a pre-qualification process to identify three design-build teams to participate in a Request for Proposal (RFP) process. Once the three design-build teams were chosen, they received a Request for Proposal (RFP) package. The RFP process took place from October through December 2018.

**DETAILS:** There were three (3) confidential meetings with the OV design team which consisted of teachers and librarian, parents, the OV principal, and representative of the Sustainability and Integrated Design Committee. At these confidential meetings, the three design-build teams engaged in a dialog, presented ideas, and solicited feedback to refine their final designs and

proposals. The teams were given a budget target. This process ultimately led to proposals from each team on December 21, 2018.

Over the last three weeks, the OV design committee, district staff and project manager reviewed the three proposals and ranked them according to the criteria published in the RFP.

The Ranking of Design-Build Proposals are as follows:

Ranked #1: Overaa/GouldEvans Team  
 Ranked #2: Alten/LCA Team  
 Ranked #3: Flint/JKAE/Brick Team

Representatives from the Overaa/GouldEvans Team will present their design concept which is included in their Design-Build Proposal.

Based on these rankings, the Superintendent requests authority to negotiate final contract terms with the #1 ranked Design-Build Team and bring back a Design-Build contract for Board approval at the Special Board meeting on January 29, 2019. Should negotiations with the #1 ranked Design-Build Team be unsuccessful, Superintendent requests authority to initiate negotiations with the #2 ranked Design-Build Team. Should negotiations with the #2 ranked Design-Build Team be unsuccessful, the Superintendent requests authority to initiate negotiations with the #3 ranked Design-Build Team.

**FINANCIAL INFORMATION: N/A**

**STRATEGIC GOALS ADDRESSED:** This Board Item addresses



**Objective #3:** Communicate and Lead Together.

**Goal:** All stakeholders will collaborate and communicate about decisions that guide the sites and district.

**RECOMMENDATION:** The Board of Education to give authority to the Superintendent to negotiate contract terms with the #1 ranked design build team for the Ocean View Elementary School Reconstruction project.

**ALBANY UNIFIED SCHOOL DISTRICT  
BOARD AGENDA BACKUP**

**Regular Meeting of January 22, 2019**

**ITEM: PLAN FOR TEMPORARY HOUSING FOR ELEMENTARY STUDENTS**

**PREPARED BY: VAL WILLIAMS, SUPERINTENDENT**

**TYPE OF ITEM: REVIEW AND ACTION**

---

**PURPOSE:**

For the Board of Education to discuss and take action on the Plan for Temporary Housing for Elementary Students.

**BACKGROUND INFORMATION:**

The Albany Middle School Annex is scheduled to be completed on January 31, 2019. The Albany High School New Addition is currently two to three months delayed with a projected completion date of December 2019. The Ocean View construction is projected to begin in January 2020.

**DETAILS:**

Ocean View Elementary School students will need to be temporarily housed on a campus during construction. It is a goal to keep Albany students in Albany schools during the term of construction and until students can return to Ocean View. There is also a need to ensure that Measure B & E school bond funds are allocated so that the AMS Annex, AHS New Addition, Ocean View Elementary, and Marin Elementary school construction projects are successfully completed. In order to meet these objectives, the Superintendent, after collaboration with site and district administrators, created a plan to keep Ocean View students in Albany schools.

Options were explored at the October 23, 2018 School Board meeting, the November 15, 2018, Board of Education Work Study session and the November 27, 2018 School Board meeting.. At the December 11, 2018 Board meeting, the principals of Marin, Ocean View, Cornell, Albany Middle School, Albany High School, and the Albany Children's Center director all presented a plan which included an AM/PM Kindergarten schedule. The Board asked Staff to return with the most feasible Early Bird/Late Bird (EB/LB) plan and for district staff to provide the associated cost analysis. In the plan for temporary housing that is approved by the Board of Education, it will be noted that the Ocean View special day class will be at Cornell Elementary School during the Ocean View construction.

At the January 8, 2019 Board of Education meeting, the Superintendent presented three scenarios using an EB/LB model. None of these scenarios were supported by Albany principals, who are united in

proposing an AM/PM Kindergarten program during construction years. The Superintendent asked the Board to make a decision whether to keep OV students on campus during construction, to use an AM/PM or EB/LB model, and how the AMS Annex would be used. The Board decided that there should be no students on the OV campus during active construction, that there would be two elementary grades at the AMS Annex with AMS using the remainder of the Annex. The Board asked Staff to come back to the next Board meeting with two plans, that kept students off the OV campus during active construction, one using the EB/LB model and one using the AM/PM model.

Further, the Board asked that Staff look at all viable options for portables within the City of Albany boundaries and to determine the locations of the portables. The Board wished to know if the principals supported any of the plans, and if the agreement was not unanimous, then give the numbers of those in agreement and not in agreement.

In addition, the Board directed Staff to ask the Division of State Architects (DSA) if it is possible to only seismically retrofit Ocean View School without triggering ADA compliance upgrades. The Board also agreed that the Board President and the Superintendent would meet with the City of Albany Mayor and the City Manager to discuss the possibility of a partnership.

On January 14, 2019, the Board President and Superintendent met with the City of Albany Mayor and the City Manager to inquire about the availability of city land for student housing. These discussions are progressing and included the possibility of placing portables adjacent to Albany Aquatic Center, the tennis courts in Memorial Park and Ocean View Park, and at Pierce Street Park.

The Superintendent also reached out to the UC Berkeley staff person in charge of Real Estate Acquisitions and Development to inquire if there is any UCB property that could house elementary students. They are requesting additional information to get an understanding of what AUSD's needs will be in terms of space/access/timing and an overview of the renovation project itself, so they can better understand our needs.

The Superintendent also reached out to the general manager of Golden Gate Fields to determine if they were interested in re-engaging in a discussion about temporary housing for students. The general manager responded that their position has not changed and that temporary housing was not feasible.

Based on available information, Staff is presenting the requested plans.

## **STRATEGIC OBJECTIVES ADDRESSED:**



**Objective #1:** *Assess and Increase Academic Success. Goal: We will provide a comprehensive educational experience with expanded opportunities for engagement, assessment, and academic growth so that all students will achieve their fullest potential.e.*



**Objective #2:** *Support the Whole Child. Goal: We will foster the social and emotional growth of all students, implement an array of strategies to increase student engagement, identify individual socio-emotional and behavioral needs, and apply collaborative appropriate interventions.*



**Objective #3:** *Communicate and Lead Together. Goal: All stakeholders will collaborate and communicate about decisions that guide the sites and district.*

**RECOMMENDATION:** For the Board of Education to discuss and take action on the Plan for Temporary Housing for Elementary Students.

# Temporary Housing for Elementary Students

January 22, 2019

# Board of Education Direction to Staff

- OV students not on campus during active construction
- 2 elementary grades at the Annex
- All viable options for portables within the City of Albany boundaries
- AM/PM Kindergarten plan and an EB/LB Kindergarten plan
- Determination from DSA if seismic work can be done without ADA compliance being triggered
- Board President and Superintendent engage with City Manager and Mayor in a discussion about process and possibilities

## EB/LB Model - *Principals do not recommend - unanimous decision.*

- **Would Require:**
  - 2 OV grades at AMS
  - 2 OV grades at AHS
  - 2 OV grades for up to 200 students
    - 4 classrooms for Kindergarten students (approximately 100 students)
    - 4 classrooms for 1 more grade level (approximately 100 students)
- **Option 1:** Increase class sizes. Would reduce the number of classrooms needed by 7, depending on enrollment. This may include creating combinations classes. Would still need 1-2 portables.
  - Grades K-1 at 26:1
  - Grades 2-3 at 28:1
  - Grades 4-5 at 29:1



## EB/LB Model - *Principals do not recommend - unanimous decision.*

- **Option 2:** Keep classes sizes relatively the same as this year and find a place for 8 additional classrooms.
  - 4 additional classrooms at MA (Modulars)
  - 4 additional classrooms at CO (Modulars)

Timeline to build/drop: February 2019 - July 2020

- Hire architect to draw plans - 4 months
- DSA - 5 months
- Construction - 8 months
- Construction of OV postponed until July 2020

# Costs: EB/LB Model

## EB/LB Option #1: Increase class sizes and add 1-2 portables:

- On AUSD Property:
  - Lease: \$330,268 (1 portable) for 3 year lease
  - Purchase: \$525,943 (1 portable)
- On City Property
  - Lease: \$330,268 (1 portable) for 3 year lease
  - Lease space from City: cost unknown at this time

## EB/LB Option #2: Modulares at School Sites: Do not increase class sizes

- Cornell: 2 story replaces 4 single-story portables (total 8 classrooms) - \$7.0m
- Marin: 2 story replaces 4 single-story portables (total 8 classrooms) - \$7.0m
- Cost of delay of school construction plus cost of modulares - \$1.6m + \$14 million (modulars) = \$15.6m

*This includes removal of existing portables, new modulares, and hook up costs.*

# Challenges Specific to EB/LB

- Prep Schedules (library, PE--additional staff may be needed)
- Overcrowding at lunch, recess at CO & MA -- additional staff may be needed & staggering of lunch schedules
- Traffic/parking - parent drop off/pick up
- Playground space for an additional 100 students on each site
- Support services is also a challenge -- staff may need to travel between sites
- There would be no additional before/after school care due to lack of space

# AM/PM Model

- 2 grades at AMS Annex
- 3 grades at AHS
  - 2 grades at New Addition &
  - 1 additional grade w/3-4 classrooms needed)
- AM/PM TK at ACC (*this includes space available for before/after care*)
- AM/PM Kindergarten at CO and MA (*this includes space available for before/after care*)

***Principals unanimously recommend.***

## Costs: AM/PM Model

3 portables + hook-up costs on AUSD Property adjacent to Albany Aquatic Center (basketball courts). There is no room for 4 portables.

- Lease = \$ 825,807 (3 year lease)
- Purchase = \$1,432,849

*Or*

4 portables + hook-up costs on City Property (tennis courts on Memorial Park)

- Portable Lease = \$1,101,076 (3 year lease)
- Portable Purchase = \$1,910,466
- Lease from City of Albany unknown at this time

*If we also increase class size, we may not need as many portables - depends on enrollment.*

# History of Enrollment: Cornell and Marin

- Marin (current enrollment = 507)
  - 2010-11 = 542
  - 2011-12 = 512
  - 2012-13 = 514
  - 2013-14 = 538
- Cornell (current enrollment = 564)
  - 2010-11 = 588
  - 2011-12 = 562
  - 2012-13 = 590
  - 2013-14 = 587
- OV (current enrollment = 528) students need to accommodate

# Seismic Retrofit for OV - Response from DSA

DSA confirms that OV cannot be retrofitted without triggering ADA accessibility upgrades throughout the campus.

\*\*\*Detailed information is in the Board Packet\*\*\*

# Cost Analysis - Build/Renovate vs. Seismic Upgrades

	<b>80% New / 20% Renovated OV School</b>	<b>Existing OV School</b>
Plans	Current Design-Build Proposal	Seismic Upgrade Only (Includes DDSA Required ADA upgrades)
Total Sq. Ft.	52,000 sq. ft.	41,000 sq. ft.
Total Cost:	\$42m	\$17.5m



## TK & Kindergarten Enrollment

- Kindergarten Parent Night is on January 29th at 6:30 - 8:00 at OV MPR
- Kindergarten enrollment begins on February 1st

## OV Seismic Retrofit - Response from DSA

**From: Mark Smith** - *Senior Architect - Certified Access Specialist*

**Phone** 510.622.1830

**Email** [mark.smith@dgs.ca.gov](mailto:mark.smith@dgs.ca.gov)

I think you're looking for the regulatory triggers that would require Path Of Travel (POT) improvements for two types of alteration projects:

1. **Structural strapping.** In general, if a structural alteration can be considered anything close to a "structural repair", then there is a direct trigger at the title to CBC 11B-202.4: "Path of travel requirements in ... and structural repairs."
2. **Flooring replacement.** This trigger is not in Code, but invoked by way of interpretation. This determination is based, in part, on a US DOJ Technical Assistance letter (DOJ File 202-PL-500, Document 311, dated 5/20/93) that states that "the replacement of carpeting would be considered an alteration." This is an alteration because it can affect whether or not an individual in a wheelchair can travel in the store. The new floor must comply with, for example, requirements for a nonslip surface or with carpeting requirements, if applicable.

*Mark is referring us to CA Building Code Section 11B-202.4. I have included the relevant section from DSA's publication "IR 11B-10," which provides DSA's interpretation on this requirements applicability.*

- 2.1 Path of Travel Elements:** Under the CBC, alteration, addition and structural repair projects may trigger requirements for upgrades to accessibility elements outside the project's area of work. These "path of travel" upgrade requirements are found in:
- **11B-202.4 Path of travel requirements in alterations, additions and structural repairs.** *When alterations or additions are made to existing buildings or facilities, an accessible path of travel to the specific area of alteration or addition shall be provided.*
  - *The primary path of travel shall include:*
    - A primary entrance to the building or facility,
    - Toilet and bathing facilities serving the area,
    - Drinking fountains serving the area,
    - Public telephones serving the area, and
    - Signs.

**From Juan Barroso:**

Based on my personal experience with more than 200 DSA projects, DSA will require that a seismic upgrade project include "upgrades to accessibility elements outside the project's area of work." Upgrades typically will include parking areas, sidewalks, door hardware, lighting, toilets, drinking fountains, signage, etc.

Further, hazardous materials will have to be removed prior to any work being performed (US EPA Regulations). And I still believe that a lot of the finishes, electrical, fire alarm, hvac systems would have to be removed in order to gain access to the areas of the seismic work. This would trigger the energy efficiency upgrades because these systems are so old, they can not be “replaced in kind.”

As a final note, Alten’s team went on the roof of the Ocean View MPR and found that the existing masonry perimeter wall is not substantial enough to carry the force of the anchor bolts proposed to be installed from the outside. Their pricing reflected doing this work from inside the space at a higher cost than they anticipated.

**ALBANY UNIFIED SCHOOL DISTRICT  
BOARD AGENDA BACKUP**

**Regular Meeting of January 22, 2019**

**ITEM:** 2019-2020 GOVERNOR'S BUDGET PROPOSAL

**PREPARED BY:** JACKIE KIM, CHIEF BUSINESS OFFICIAL

**TYPE OF ITEM:** REVIEW AND DISCUSSION

**PURPOSE:** To review and discuss with the Board the projected financial impacts of the Governor's 2019-2020 Budget Proposal.

**BACKGROUND INFORMATION:** At the December 17, 2018 Regular Board Meeting, the Board approved the First Interim Financial Report for 2018-2019. On January 10, 2019, the Governor released his initial budget proposal for the 2019-2020 fiscal year.

**DETAILS:** The Governor's Budget Proposal marks the basis for building the Albany Unified School District budget for the following year. Subsequent steps are required both within the State level and within the District level in order to reasonably project the financials.

**State Level:**

1. Legislative Budget Subcommittee Meetings
2. Governor's May Revise Budget Proposal
3. Full Legislative Budget Meetings
4. Legislative Vote on Proposed Budget
5. Governor line-item vetoes and approves the budget prior to June 30

**District Level:**

6. Review enrollment and staffing ratios
7. Review and Discuss financials
8. Review and Discuss staffing and programs
9. Continue Local Control Accountability Plan engagement meetings
10. Review and Discuss the Local Control Accountability Plan and Budget
11. Board approves the Local Control Accountability Plan and Budget prior to June 30

**KEY QUESTIONS/ANSWERS:**

Q: What is the Governor's Budget Proposal?

A: The proposal outlines the upcoming goals and priorities set by the Governor for the legislation to review and discuss.

Q: How reasonable is it to assume what is proposed by the Governor ends up becoming enacted by June?

A: The previous Governor's proposals were somewhat reliable indicators of what would be approved and enacted by the legislature. However, we have a new Governor who has the task of creating a budget in times of stock market volatility, changing priorities, and the possibility of a future recession. We also have several newly elected legislators who may differ from the

Governor's proposal. Districts use this information provided, but will always need to remain cautious that what is proposed in January does not always become enacted in June.

### FINANCIAL INFORMATION:

Total cumulative additional funding is approximately \$1.54 million over four years. The cumulative change in COLA accounts for \$906,000, and the cumulative change in STRS accounts for approximately \$634,000.

19-20 Governor's Budget - Combined					
	2018-19 1st Interim Budget	2019-20 Projected Budget	2020-21 Projected Budget	2021-22 Projected Budget	2022-23 Projected Budget
<b>TOTAL REVENUES</b>	47,142,077	46,526,858	47,423,702	48,361,223	49,360,583
<b>TOTAL EXPENDITURES</b>	48,942,698	47,726,930	49,203,497	50,392,099	51,548,109
<b>Net Increase (Decrease)</b>	<b>(1,800,621)</b>	<b>(1,200,072)</b>	<b>(1,779,795)</b>	<b>(2,030,876)</b>	<b>(2,187,526)</b>
<b>Estimated Ending Balance</b>	<b>6,160,369</b>	<b>4,960,297</b>	<b>3,180,502</b>	<b>1,149,627</b>	<b>(1,037,899)</b>
<b>Reserves</b>	<b>5,684,344</b>	<b>4,518,428</b>	<b>2,772,789</b>	<b>776,069</b>	<b>(1,377,302)</b>
<b>Reserve Percentage</b>	<b>11.61%</b>	<b>9.47%</b>	<b>5.64%</b>	<b>1.54%</b>	<b>-2.67%</b>

This update is based on the Governor's proposal, which is the first step in the state budget process. Both houses of the State Legislature will provide their budget plans, which may differ from the Governor's proposal.

### STRATEGIC GOALS ADDRESSED: This Board Item addresses



**Objective #3:** Communicate and Lead Together.

**Goal:** All stakeholders will collaborate and communicate about decisions that guide the sites and district.

**RECOMMENDATION:** To review and discuss with the Board the projected financial impacts of the Governor's 2019-2020 Budget Proposal.



# ALBANY UNIFIED SCHOOL DISTRICT

*Val Williams, Superintendent*  
*1200 Solano Ave., Albany CA 94706*

**Governor's Budget Update**  
**Board Meeting January 22, 2019**



# Themes for the 2019-20 Governor's Budget

1

© 2019 School Services of California, Inc.

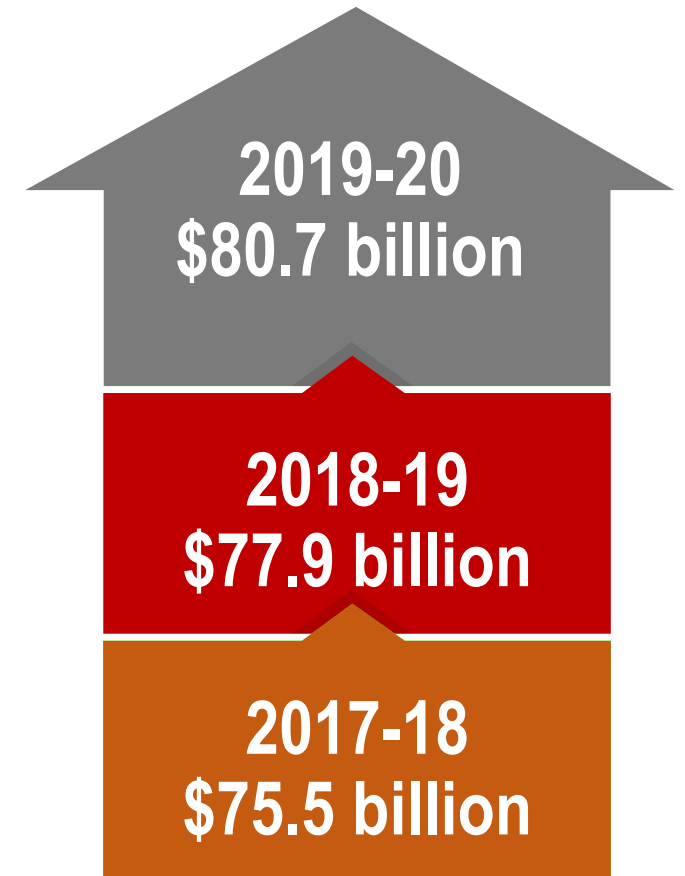
- **Local educational agencies (LEAs) will continue to face budget challenges as Local Control Funding Formula (LCFF) funding flattens and costs rise**
- **The education budget contains some new proposals, but Governor Newsom's early childhood education initiative will take center stage**
- **Governor Newsom is proposing \$10 million in one-time non-Proposition 98 funding to plan for and develop a longitudinal intersegmental student data system**
- **Governor Newsom continuously expressed his support for this type of data system during the campaign and his proposal is consistent with his "cradle-to-career" education strategy that looks to connect all of the education segments**



## Proposition 98

© 2019 School Services of California, Inc.

- With the enactment of Proposition 98 in 1988, voters amended the State Constitution to set a minimum funding level for K-12 education and community colleges
- The 2019-20 minimum guarantee is \$80.7 billion
  - A \$2.8 billion (3.6%) increase from last year's revised State Budget





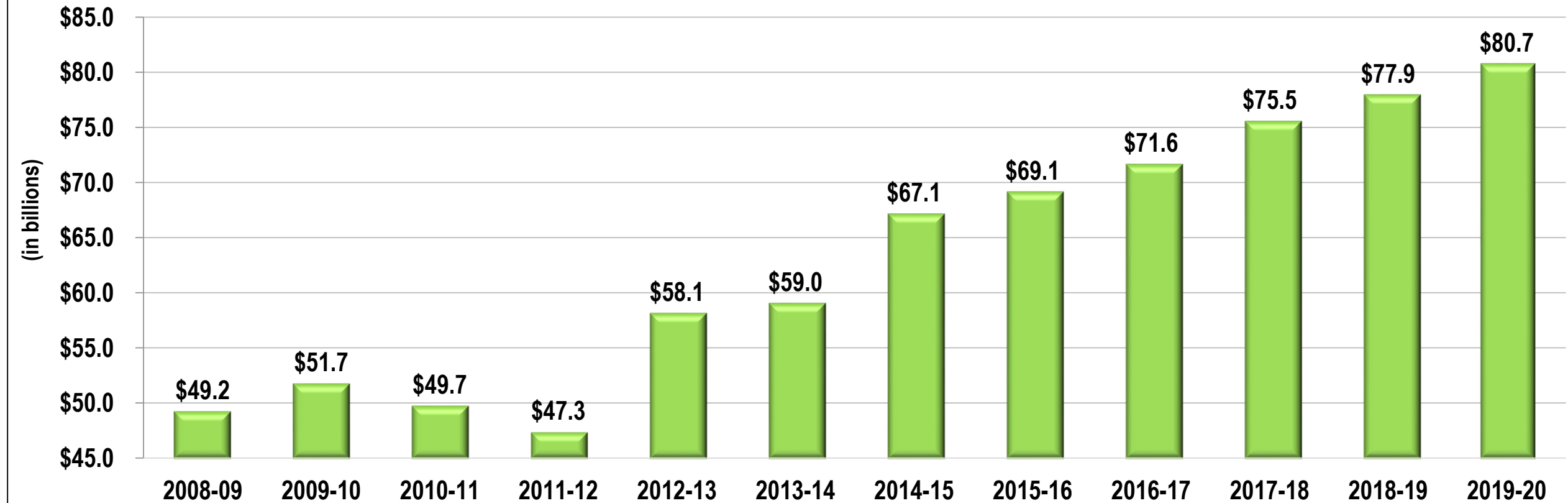


# Proposition 98

3

© 2019 School Services of California, Inc.

**Proposition 98 Funding Over Time  
2008-09 to 2019-20**





# 2019-20 LCFF Funding Factors

© 2019 School Services of California, Inc.

- The State Budget proposes \$2 billion towards LCFF to fund the 3.46% statutory COLA
  - ▣ This brings LCFF funding to \$63 billion (up from \$61 billion in 2018-19)
- The K-12 COLA is 3.46% for 2019-20 and is applied to the LCFF base grants for each grade span

Grade Span	2018-19 Base Grant Per ADA	3.46% COLA	2019-20 Base Grant Per ADA
K-3	\$7,459	\$258	\$7,717
4-6	\$7,571	\$262	\$7,833
7-8	\$7,796	\$270	\$8,066
9-12	\$9,034	\$313	\$9,347



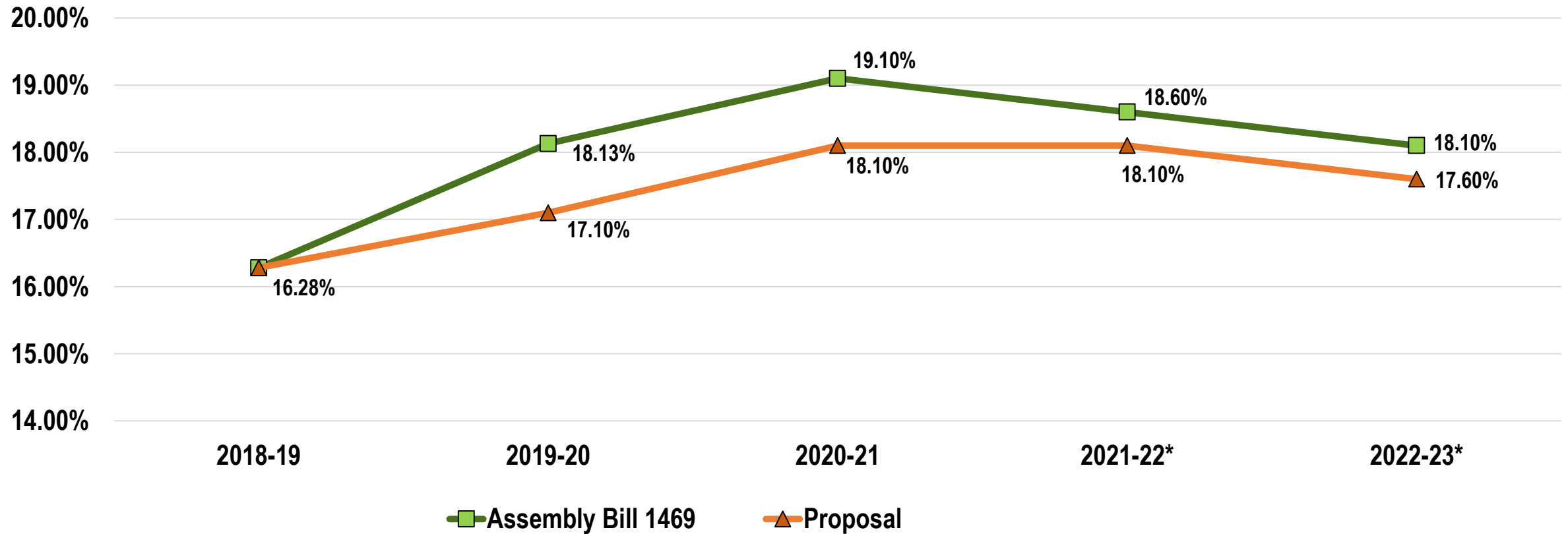
# COLA Percentage Comparison

Fiscal Year	2018-19 1 <sup>st</sup> Interim	Governor's Budget	Difference
2019-20	2.57%	3.46%	0.89%
2020-21	2.67%	2.86%	0.19%
2021-22	3.42%	2.92%	(0.50%)
2022-23	3.26%	2.90%	(0.36%)



# CalSTRS Employer Contribution Rates – Current Law Versus Governor’s Proposal

© 2019 School Services of California, Inc.



\*Beginning in 2021-22, the CalSTRS Board has authority to increase/decrease the employer contribution rate (with some restrictions) to fully fund the unfunded liability by 2046

# Change in COLA & STRS Comparison

© 2019 School Services of California, Inc.

Fiscal Year	Cumulative Additional Funding Due To		
	COLA	STRS	Total
2019-20	280,322	218,672	498,994
2020-21	352,117	212,175	564,292
2021-22	195,262	101,735	296,997
2022-23	77,657	101,735	179,392
Total	905,358	634,317	1,539,675

Fiscal Year	Net Increase(Decrease) Comparison		
	1st Interim	Governor's Budget	Total
2019-20	(1,699,066)	(1,200,072)	498,994
2020-21	(2,344,087)	(1,779,795)	564,292
2021-22	(2,327,873)	(2,030,876)	296,997
2022-23	(2,366,918)	(2,187,526)	179,392
Total	(8,737,944)	(7,198,269)	1,539,675

Fiscal Year	<u>Single Year</u> Effect Due To Changes In		
	COLA	STRS	Total

2019-20	280,322	218,672	498,994
2020-21	71,795	(6,497)	65,298
2021-22	(156,855)	(110,440)	(267,295)
2022-23	(117,605)	0	(117,605)



# Five Year Summary Comparison

## 18-19 1st Interim Budget- Combined

	2018-19 1st Interim Budget	2019-20 Projected Budget	2020-21 Projected Budget	2021-22 Projected Budget	2022-23 Projected Budget
TOTAL REVENUES	47,142,077	46,246,536	47,071,585	48,165,961	49,282,927
TOTAL EXPENDITURES	48,942,698	47,945,602	49,415,672	50,493,834	51,649,845
Net Increase (Decrease)	(1,800,621)	(1,699,066)	(2,344,087)	(2,327,873)	(2,366,918)
Estimated Ending Balance	6,160,369	4,461,303	2,117,216	(210,657)	(2,577,575)
Reserves	5,684,344	4,019,434	1,709,503	(584,214)	(2,916,976)
Reserve Percentage	11.61%	8.38%	3.46%	-1.16%	-5.65%

## 19-20 Governor's Budget - Combined

	2018-19 1st Interim Budget	2019-20 Projected Budget	2020-21 Projected Budget	2021-22 Projected Budget	2022-23 Projected Budget
TOTAL REVENUES	47,142,077	46,526,858	47,423,702	48,361,223	49,360,583
TOTAL EXPENDITURES	48,942,698	47,726,930	49,203,497	50,392,099	51,548,109
Net Increase (Decrease)	(1,800,621)	(1,200,072)	(1,779,795)	(2,030,876)	(2,187,526)
Estimated Ending Balance	6,160,369	4,960,297	3,180,502	1,149,627	(1,037,899)
Reserves	5,684,344	4,518,428	2,772,789	776,069	(1,377,302)
Reserve Percentage	11.61%	9.47%	5.64%	1.54%	-2.67%



## What Does this Mean for AUSD?

- If the Enacted State Budget reflects the Governor's Proposal, the District would receive an additional \$1.54 million over four years:
  - ▣ Cumulative Effect on COLA: \$906,000
  - ▣ Cumulative Change to STRS: \$634,000
- This update is based on the Governor's Proposal!
  - ▣ First step in the state budget process
  - ▣ Still needs approval by the State Legislature
- Based on the above factors, the District would need to reduce expenditures by approximately an additional \$300,000 in order to maintain its minimum economic uncertainty reserve through 2021-22.
  - ▣ If the STRS factor remains unchanged (i.e. Enacted Budget does not include the Governor's proposal), the District would need to reduce expenditures by an additional \$160,000.





# AB 1200 Oversight Changes

10

© 2019 School Services of California, Inc.

- Under previous laws, the Fiscal Crisis & Management Assistance Team (FCMAT) would only engage districts upon the request of the district or COE
- As a result of changes in the 2018-19 Budget Act, FCMAT will now automatically engage under the following conditions:
  - Disapproved budget
  - Negative interim report
  - Three consecutive qualified reports
  - Downgrade of interim certification
  - “Lack of going concern” designation





# Next Steps

11

## ● State level

- ❑ Budget committee hearings
- ❑ Next update – May Revision

## ● District level

- ❑ March 12, 2019 – Second Interim Financial Report
- ❑ May 10, 2018 – Governor's May Revise
- ❑ June 11, 2019 – 2019/20 Budget Public Hearing
- ❑ June 25, 2019 – 2019/20 Budget Adoption