

LAKESIDE UNION SCHOOL DISTRICT  
BOARD OF TRUSTEES  
REGULAR MEETING  
AGENDA

Lakeside School Auditorium  
14535 Old River Road  
Bakersfield, CA 93311

January 14, 2025  
6:30 P.M.

Any materials required by law to be made available to the public prior to a meeting of the Board of Trustees of the District can be inspected at the following address during normal business hours: Lakeside Union School District Office, 14535 Old River Road, Bakersfield, CA 93311.

1. CALL TO ORDER, ROLL CALL AND FLAG SALUTE

BOARD OF TRUSTEES:     \_\_\_ Mario Buoni(MB)                     \_\_\_ Alan Banducci(AB)  
                                  \_\_\_ Tamara Jones(TJ)                     \_\_\_ Russell Robertson(RR)  
                                  \_\_\_ Darin Buoni(DB)

2. CAASPP PRESENTATION

3. PRESENTATION BY SASI I AND SASI II

4. CONSENT AGENDA *All the items listed under the Consent Calendar are considered by the Board to be routine and will be enacted by the Board in one action unless members of the board, staff or public request specific items to be discussed and/or removed from the Consent Calendar. It is recommended the following be approved or ratified:*

- A. Approve minutes of Regular meeting of December 10, 2024.
- B. Approve minutes of Organizational meeting of December 17, 2024.
- C. Approve minutes of Special meeting of December 17, 2024.
- D. Approve December End of Month Payroll - \$949,012.92 and January Mid Month Payroll \$50,824.90.
- E. Approve Batch #12

Moved \_\_\_\_\_ Seconded \_\_\_\_\_ Roll Call Vote: MB \_\_\_ AB \_\_\_ TJ \_\_\_ RR \_\_\_ DB \_\_\_  
Vote: Yes(Y) \_\_\_\_\_ No(N) \_\_\_\_\_ Abstained(A) \_\_\_\_\_ Absent(AB) \_\_\_\_\_

5. HEARING OF STAFF AND/OR CITIZENS *This agenda item is included to allow members of the public opportunity to ask questions or discuss non-agenda items with the Board. There will be a three-minute time limit per person or twenty minutes total per item. (BB9323)*

6. DISCUSSION OR ACTION ITEM

- A. General Control

- (1) Report on Williams Settlement Complaints.
- (2) Approval of Donald E. Suburu Schools School Accountability Report Card (SARC).

Moved \_\_\_\_\_ Seconded \_\_\_\_\_ Roll Call Vote: MB \_\_\_\_\_ AB \_\_\_\_\_ TJ \_\_\_\_\_ RR \_\_\_\_\_ DB \_\_\_\_\_  
Vote: Yes(Y) \_\_\_\_\_ No(N) \_\_\_\_\_ Abstained(A) \_\_\_\_\_ Absent(AB) \_\_\_\_\_

- (3) Approval of Lakeside Schools School Accountability Report Card (SARC).

Moved \_\_\_\_\_ Seconded \_\_\_\_\_ Roll Call Vote: MB \_\_\_\_\_ AB \_\_\_\_\_ TJ \_\_\_\_\_ RR \_\_\_\_\_ DB \_\_\_\_\_  
Vote: Yes(Y) \_\_\_\_\_ No(N) \_\_\_\_\_ Abstained(A) \_\_\_\_\_ Absent(AB) \_\_\_\_\_

B. Budget and Finance

- (1) Discussion and Possible Action to Surplus District Owned Vehicles.

Moved \_\_\_\_\_ Seconded \_\_\_\_\_ Roll Call Vote: MB \_\_\_\_\_ AB \_\_\_\_\_ TJ \_\_\_\_\_ RR \_\_\_\_\_ DB \_\_\_\_\_  
Vote: Yes(Y) \_\_\_\_\_ No(N) \_\_\_\_\_ Abstained(A) \_\_\_\_\_ Absent(AB) \_\_\_\_\_

- (2) Approval of Resolution #01142025 – Impound of Local Tax Revenues to Anticipate Pending Claims and/or Litigation.

Moved \_\_\_\_\_ Seconded \_\_\_\_\_ Roll Call Vote: MB \_\_\_\_\_ AB \_\_\_\_\_ TJ \_\_\_\_\_ RR \_\_\_\_\_ DB \_\_\_\_\_  
Vote: Yes(Y) \_\_\_\_\_ No(N) \_\_\_\_\_ Abstained(A) \_\_\_\_\_ Absent(AB) \_\_\_\_\_

- (3) Presentation of Lakeside Union School District Audit Report for June 30, 2024.
- (4) Presentation of Lakeside Union School District Prop 39 Audit Report for June 30, 2024.
- (5) Approval 2025-30 California Community Schools Partnership Program (CCSPP): Implementation Grant, Cohort 4.

Moved \_\_\_\_\_ Seconded \_\_\_\_\_ Roll Call Vote: MB \_\_\_\_\_ AB \_\_\_\_\_ TJ \_\_\_\_\_ RR \_\_\_\_\_ DB \_\_\_\_\_  
Vote: Yes(Y) \_\_\_\_\_ No(N) \_\_\_\_\_ Abstained(A) \_\_\_\_\_ Absent(AB) \_\_\_\_\_

- (6) Approval Construction Inspection Services Cost Proposal for the Lakeside School Music And Health Room.

Moved \_\_\_\_\_ Seconded \_\_\_\_\_ Roll Call Vote: MB \_\_\_\_\_ AB \_\_\_\_\_ TJ \_\_\_\_\_ RR \_\_\_\_\_ DB \_\_\_\_\_  
Vote: Yes(Y) \_\_\_\_\_ No(N) \_\_\_\_\_ Abstained(A) \_\_\_\_\_ Absent(AB) \_\_\_\_\_

C. Personnel

- (1) Approval to Hire Matthew Andrade, 6.5 Hour Instructional Aide at Lakeside.

Moved \_\_\_\_\_ Seconded \_\_\_\_\_ Roll Call Vote: MB \_\_\_\_\_ AB \_\_\_\_\_ TJ \_\_\_\_\_ RR \_\_\_\_\_ DB \_\_\_\_\_  
Vote: Yes(Y) \_\_\_\_\_ No(N) \_\_\_\_\_ Abstained(A) \_\_\_\_\_ Absent(AB) \_\_\_\_\_

- (2) Approval to Hire Elizabeth Gallegos, 2 Hour Supervision Aide at Suburu.

Moved \_\_\_\_\_ Seconded \_\_\_\_\_ Roll Call Vote: MB \_\_\_\_\_ AB \_\_\_\_\_ TJ \_\_\_\_\_ RR \_\_\_\_\_ DB \_\_\_\_\_  
Vote: Yes(Y) \_\_\_\_\_ No(N) \_\_\_\_\_ Abstained(A) \_\_\_\_\_ Absent(AB) \_\_\_\_\_

- (3) Approval to Hire Jordan Hernandez, 8 Hour Utility Worker/Custodian at Lakeside.

Moved \_\_\_\_\_ Seconded \_\_\_\_\_ Roll Call Vote: MB \_\_\_\_\_ AB \_\_\_\_\_ TJ \_\_\_\_\_ RR \_\_\_\_\_ DB \_\_\_\_\_  
Vote: Yes(Y) \_\_\_\_\_ No(N) \_\_\_\_\_ Abstained(A) \_\_\_\_\_ Absent(AB) \_\_\_\_\_

7. CLOSED SESSION

A. Conference with Labor Negotiators (G.C. 54957.6)

- Employee Organizations: LTA and CSEA
- Labor Negotiators: Ty Bryson

8. OPEN SESSION

9. REPORT OF CLOSED SESSION

10. REPORTS AND CORRESPONDENCE

A. Enrollment Lakeside 889 Suburu 812 Total 1701

B. Correspondence

C. CSEA

D. CTA

E. Board Members Reports *Each Board member may report about various matters involving the District. There will be no Board discussion except to ask questions and refer matters to staff and no action will be taken unless placed on an agenda for a subsequent meeting.*

F. Superintendent Report

11. ITEMS NOT ON THE AGENDA *Note: The Board is generally prohibited from discussing items, not on the agenda. Under limited circumstances, the Board may discuss and act on items not on the agenda if they involve an emergency affecting the safety of persons or property, or a work stoppage, or if the need to act came to the attention of the District too late to be included on the posted agenda.*

12. ADVANCE PLANNING

A. Future Meeting Dates

- (1) Regular Board Meeting – February 11, 2024 at 6:30 p.m. in the Lakeside School Auditorium.

13. ADJOURNMENT

Time: \_\_\_\_\_

Moved \_\_\_\_\_ Seconded \_\_\_\_\_ Roll Call Vote: MB \_\_\_\_\_ AB \_\_\_\_\_ TJ \_\_\_\_\_ RR \_\_\_\_\_ DB \_\_\_\_\_  
Vote: Yes(Y) \_\_\_\_\_ No(N) \_\_\_\_\_ Abstained(A) \_\_\_\_\_ Absent(AB) \_\_\_\_\_

For information regarding how, to whom, and when a request for disability-related modification or accommodation, including auxiliary aids or services, may be made by a person with a disability who requires a modification or accommodation to participate in the public meeting, please contact Ty Bryson, District Superintendent.



LAKESIDE UNION SCHOOL DISTRICT  
BOARD OF TRUSTEES  
REGULAR BOARD MEETING  
MINUTES

Lakeside School Auditorium  
14535 Old River Road  
Bakersfield, CA 93311

December 10, 2024  
6:30 P.M.

BOARD MEMBERS PRESENT: Trustees Buoni, Banducci, Jones, Robertson, and D. Buoni

BOARD MEMBERS ABSENT:

1. Call to Order, Flag Salute The regular meeting convened at 6:30 p.m.
2. Consent Calendar Approval of Consent Agenda. Motion by Trustee Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.  
By this action the Board:
  - A. Approved minutes of Regular Meeting of November 12, 2024.
  - B. Approved November End of Month Payroll and December Mid-Month Payroll.
  - C. Approved B-Warrants #7, #8, #9, #10, #11
3. Hearing of Staff and/or Citizens None.
4. Discussion or Action Items
  - A. Budget and Finance
    - (1) Approval of First Interim Report and Authorization to Make Budget Adjustments Required to Implement the Report Motion by Trustee Jones, seconded by Trustee Banducci. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.
    - (2) Approval of Resolution #12102024 – Annual Accounting of Capital Facilities Fund #25 for 2023-2024. Motion by Trustee Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.
    - (3) Approval of Resolution #12102024A – Annual Accounting of Overcrowding Mitigation Fund #94 for 2023-2024. Motion by Trustee Jones, seconded by Trustee Banducci. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.

- (4) Discussion and Possible Action for Drinking Fountain Installation at Lakeside School. Motion by Trustee Jones to use Bakersfield Plumbing, seconded by Trustee Buoni. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.
- (5) Discussion and Possible Action to Replace Doors at Lakeside School. Motion by Trustee Jones to use All American Glass, seconded by Trustee Banducci. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.
- (6) Discussion and Possible Action to Surplus District Owned Vehichles. Motion by Trustee Jones to Surplus Vehichles, seconded by Trustee Buoni. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.

B. General Control

- (1) Approval of Lakeside School Comprehensive Safe School Plan for 2025-2026. Motion by Trustee Banducci, seconded by Trustee Buoni. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.

C. Buildings and Grounds

- (1) Discussion and Possible Action on Bid Results for Construction of the Music and Health Room at Lakeside School. Motion by Trustee Jones to use Black Hall Construction, seconded by Trustee Buoni. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.
- (2) Approval of Resolution #12102024B – Support of the New Construction Project at Donald E. Suburu School. Motion by Trustee Buoni, seconded by Trustee Banducci. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.
- (3) Approval of Resolution #12102024C – School Facilities.. Motion by Trustee Banducci, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.

5. Closed Session 6:51 pm

A. Conference with Labor Negotiators (G.C. 54957.6)

- Employee Organizations: LTA and CSEA
- Labor Negotiators: Ty Bryson

6. Open Session 7:03 pm

7. Report of Closed Session None

8. Discussion or Action Items

A. Personnel

- (1) Approval to Hire Carmen Hernandez, 6.5 Hour Instructional Aide II at Suburu. Motion by Trustee Jones, seconded by Trustee Buoni. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.
- (2) Approval to Hire Michael Springstead, 8 Hour Maintenance II at Lakeside. Motion by Trustee Jones, seconded by Trustee Banducci. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.
- (3) Approval to Hire Rhiauna Thomas, 6.5 Hour Instructional Aide at Lakeside. Motion by Trustee Jones, seconded by Trustee Buoni. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.
- (4) Approval to Hire Kayla Rayford, 6.75 Hour Instructional Aide at Lakeside. Motion by Trustee Buoni, seconded by Trustee Banducci. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.
- (5) Approval to Hire Mariela Ruiz on a Provisional Internship Permit (PIP) as a TK Teacher at Lakeside. Motion by Trustee Banducci, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.
- (6) Approval to Hire Bryson Dunn, 4 Hour Instructional Aide at Lakeside. Motion by Trustee Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.
- (7) Approval to Hire Blanca Rodriguez, 8 Hour Food Service Coord./Utility at Lakeside. Motion by Trustee Banducci, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.
- (8) Approval of Tentative Agreement Between the Lakeside Union School District and the Lakeside/Suburu Teachers Association, CTA/NEA. Motion by Trustee Jones to remove due to no AB1200 being filed, seconded by Trustee Buoni. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.
- (9) Hearing and Public Comment of the CSEA Lakeside Chapter #730 Association Initial Reopener Proposal to the Lakeside Union School District for the 2024-2025 School Year. Cesar Luna spoke on behalf of CSEA said they are looking forward to negotiating on December 20th and hopes that they can come to an agreement on issues that are important to the bargaining unit.
- (10) Close Hearing and Public Comment.

- (11) Adoption of the CSEA Lakeside Chapter #730 Association Initial Reopener Proposal to the Lakeside Union School District Regarding Collective Bargaining Negotiations for the 2024-2025 School Year. Motion by Trustee Jones, seconded by Trustee Buoni. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.
- (12) Hearing and Public Comment of the Lakeside Union School Districts Initial Reopener Proposal to CSEA Lakeside Chapter #730 Association.
- (13) Close Hearing and Public Comment.
- (14) Adoption of the Lakeside Union School District Initial Reopener Proposal to CSEA Lakeside Chapter #730 Association Regarding Collective Bargaining Negotiations for the 2024-2025 School Year. Motion by Trustee Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.

9. Reports and Correspondence

- A. Enrollment                      Lakeside 887                      Suburu 805                      Total 1692
- B. Correspondence – District received a letter from KCSOS regarding CCASP scores, we Are one of nineteen schools who are in differentiated assistance. We do not want to drop Any lower so we are working together with teachers, administration, and the county Office on ways to move forward.
- C. CSEA – None
- D. CTA – None
- E. Board Members Reports - None
- F. Superintendent Report Mr. Bryson said construction projects are picking up. We are getting in put from DSA on plans that have been submitted. Construction will start soon on the Music and Health Rooms. The new MOT and Special Services Office is on the ground and will be opening soon. This summer we will see more portable classrooms being added at both sites.

10. Items Not On The Agenda

11. Advance Planning

A. Future Meeting Dates

- (1) Organizational Board Meeting at Lakeside School Auditorium at 6:30 p.m. on December 17, 2024.

12. Adjournment Motion by Trustee Jones, seconded by Trustee Buoni. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.

The meeting was adjourned at 7:16 p.m.

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Secretary to the Board

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LAKESIDE UNION SCHOOL DISTRICT  
BOARD OF TRUSTEES  
ANNUAL ORGANIZATIONAL MEETING  
MINUTES

Lakeside School Auditorium  
14535 Old River Road  
Bakersfield, CA 93311

December 17, 2024  
6:30 P.M.

BOARD MEMBERS PRESENT: Trustees Buoni, Jones, Robertson, and D. Buoni

BOARD MEMBERS ABSENT: Trustee Banducci

OTHERS PRESENT: See Attached

1. Call To Order and Roll Call The organizational meeting convened at 6:30 P.M.

2. Items of Business

- A. Election of Board President for 2025. Darin Buoni was elected Board President. Motion by Trustee Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 1.
- B. Election of Board Vice President for 2025. Russell Robertson was elected Vice President. Motion by Trustee Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 1.
- C. Election of Board Clerk for 2025. Tamara Jones was elected Clerk of the Board. Motion by Trustee Robertson, seconded by Trustee Buoni. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 1.
- D. Election of Trustee Representative for Annual Meeting of Kern County Committee on School Reorganization. Alan Banducci was elected to this position. Motion by Trustee Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 1.
- E. Election of Alternate Trustee Representative for Annual Meeting of Kern County Committee on School Reorganization. Mario Buoni was elected to this position. Motion by Trustee Buoni, seconded by Trustee D. Buoni. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 1.
- F. Approval of Board Meeting Dates to be 2<sup>nd</sup> Tuesday of each Month excluding July. Motion by Trustee Jones, seconded by Trustee Buoni. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 1.

- G.. Approval of Board Meeting Time. 6:30 p.m. was Motion by Trustee Jones, seconded by Trustee Robertson. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 1.
- H. Approval of Board Meeting Location(s). Lakeside Auditorium. Motion by Trustee Jones, seconded by Trustee Robertson. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 1.
5. Adjournment Motion by Trustee Jones, seconded by Trustee Buoni. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 1.

The meeting was adjourned at 6:38 p.m.

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Secretary to the Board

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LAKESIDE UNION SCHOOL DISTRICT  
BOARD OF TRUSTEES  
SPECIAL BOARD MEETING  
MINUTES

Lakeside School Auditorium  
14535 Old River Road  
Bakersfield, CA 93311

December 17, 2024  
Immediately Following the Organizational Board Meeting

BOARD MEMBERS PRESENT: Trustees Buoni, Jones, Robertson, D. Buoni

BOARD MEMBERS ABSENT: Trustee Banducci

OTHERS PRESENT: See Attached

1. Call to Order, Roll Call The special meeting convened at 6:38 p.m.

2. Discussion or Action Items

A. General Control

- (1) Approval of Request for Allowance of Attendance Due to Emergency Conditions. Motion by Trustee Jones, seconded by Trustee Robertson. Approved – Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 1

B. Personnel

- (1) Approval of Tentative Agreement Between the Lakeside Union School District and the Lakeside/Suburu Teachers Association, CTA/NEA. Motion by Trustee Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 1.
- (2) Approval to Hire Elijah Adamson, 5.5 Hour Instructional Aide at Suburu. Motion by Trustee Robertson, seconded by Trustee Buoni. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 1.
- (3) Approval to Hire Janette Pulido, 11 Month Bus Driver/Utility Worker at Lakeside. Motion by Trustee Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 1.
- (4) Approval to Hire Lilliana Castro, 12 Month Bus Driver/Utility Worker at Lakeside. Motion by Trustee Jones, seconded by Trustee Buoni. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 1.
- (5) Approval to Hire Kevin Copeland, Maintenance I at for the District. Motion by Trustee Robertson, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 1.

3. Advance Planning



A. Future Meeting Dates

- (1) Regular Board Meeting at Lakeside School Auditorium at 6:30 p.m. on January 14, 2025.

4. Adjournment Motion by Trustee Jones, seconded by Trustee Robertson. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 1.

The meeting was adjourned at 6:44 p.m.

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Secretary to the Board

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APY250 L.00.06

KERN COUNTY SUPERINTENDENT OF SCHOOLS  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 12/17/2024

12/17/24 PAGE 1

DISTRICT: 040 LAKESIDE UNION SCHOOL DISTRICT  
BATCH: 0012 PAYMENTS  
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	REQ#	REFERENCE	IN	FD-RESC-Y-OBJT	SO-GOAL-FUNC-STE-T2-TY3-TYP4	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
45080625	000473/	A-1 BATTERY CO.									
		PV-250324			01-8150-0-4300.00-0000-8100-000-0000-0000				100416		177.15
					WARRANT TOTAL						\$177.15
45080626	002365/	ADVANCED DATA STORAGE									
		PV-250339			01-0000-0-5800.00-0000-2700-001-00-000-0000				0194371		55.64
					WARRANT TOTAL						\$55.64
45080627	001853/	AMAZON CAPITAL SERVICES									
		PV-250325			01-6300-0-4300.00-1110-1000-001-00-000-0000				1KXV-MW93-KN97		129.68
					WARRANT TOTAL						\$129.68
45080628	002445/	AMPLIFY									
		250064			PO-250064	1.	01-3010-0-4200.00-1110-1000-001-00-000-0000				
					WARRANT TOTAL						27,594.00
45080629	000340/	AT&T									\$27,594.00
		PV-250327			01-0000-0-5900.00-0000-7200-000-00-000-0000				22690720		25.38
					01-0000-0-5900.00-0000-7200-000-00-000-0000				22638918		175.55
					01-0000-0-5900.00-0000-7200-000-00-000-0000				22624780		66.64
					01-0000-0-5900.00-0000-7200-000-00-000-0000				22624853		14.51
					WARRANT TOTAL						\$282.08
45080630	201800/	AT&T ETHERNET									
		PV-250326			01-0000-0-5900.00-0000-7200-000-00-000-0000				ETHERNET		967.98
					WARRANT TOTAL						\$967.98
45080631	002151/	BENCHMARK EDUCATION COMPANY									
		250062			PO-250062	1.	01-1100-0-4100.00-1110-1000-002-00-000-0000				
					WARRANT TOTAL				555234		5,152.70
45080632	000132/	CALIFORNIA WATER SERVICE									
		PV-250329			01-0000-0-5500.00-0000-8100-002-00-000-0000				WATER		1,400.50
					WARRANT TOTAL						\$1,400.50
45080633	002360/	CESAR LUNA									
		PV-250330			01-8150-0-4300.00-0000-8100-000-00-000-0000				MAINTENANCE SUPPLIES		10.32

KERN COUNTY SUPERINTENDENT OF SCHOOLS  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 12/17/2024

DISTRICT: 040 LAKESIDE UNION SCHOOL DISTRICT  
BATCH: 0012 PAYMENTS  
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	REQ#	NAME (REMIT)	REFERENCE	LN	FD-RESC-Y-OBJT	SO-GOAL-FUNC-STE-T2-TY3-TYP4	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
45080634	000381/		CHAMPION HARDWARE									
			PV-250331			01-0000-0-5800.00-0000-8100-001-00-000-0000			53322			130.00
						01-0000-0-5800.00-0000-8100-001-00-000-0000			53321			195.00
						01-0000-0-5800.00-0000-8100-002-00-000-0000			53313			195.00
						WARRANT TOTAL						\$520.00
90127690	002205/		CINTAS CORPORATION									
						01-8150-0-4300.00-0000-8100-000-000-0000			99	EFT		
			PV-250332			01-8150-0-4300.00-0000-8100-000-000-0000			4197699736			161.18
						01-8150-0-4300.00-0000-8100-000-000-0000			4198726494			135.61
						01-8150-0-4300.00-0000-8100-000-000-0000			4203013456			164.85
						01-8150-0-4300.00-0000-8100-000-000-0000			4205892808			172.30
						01-8150-0-4300.00-0000-8100-000-000-0000			4206651488			196.26
						01-8150-0-4300.00-0000-8100-000-000-0000			4207338179			196.26
						01-8150-0-4300.00-0000-8100-000-000-0000			4208083725			196.26
						01-8150-0-4300.00-0000-8100-000-000-0000			4208805195			196.26
						01-8150-0-4300.00-0000-8100-000-000-0000			4209516062			196.26
						01-8150-0-4300.00-0000-8100-000-000-0000			4200751930			115.73
						01-8150-0-4300.00-0000-8100-000-000-0000			4206440162			90.73
						01-8150-0-4300.00-0000-8100-000-000-0000			4207155726			90.73
						01-8150-0-4300.00-0000-8100-000-000-0000			4207886285			90.73
						01-8150-0-4300.00-0000-8100-000-000-0000			4208609493			90.73
						01-8150-0-4300.00-0000-8100-000-000-0000			4209331449			90.73
						01-8150-0-4300.00-0000-8100-000-000-0000			4210136788			90.73
						01-8150-0-4300.00-0000-8100-000-000-0000			4212539216			97.88
						01-8150-0-4300.00-0000-8100-000-000-0000			4212542483			201.19



APY250 L.00.06

KERN COUNTY SUPERINTENDENT OF SCHOOLS  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 12/17/2024

12/17/24 PAGE 4

DISTRICT: 040 LAKESIDE UNION SCHOOL DISTRICT  
BATCH: 0012 PAYMENTS  
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	REQ#	REFERENCE	LN	FD-RESC-Y-OBJT	SO-GOAL-FUNC-STE-T2-TY3-TYP4	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
45080640	001607/	GOLDEN EMPIRE FLEET SERVICE									
		PV-250340				01-0000-0-5800.00-0000-3600-000-00-000-0000		87872		3,380.70	
						01-0000-0-5800.00-0000-3600-000-00-000-0000		87863		877.87	
											\$4,258.57
45080641	001038/	GORDON SERVICES									
		PV-250341				01-0000-0-5800.00-0000-2700-002-00-000-0000		6122			1,677.20
											\$1,677.20
45080642	002626/	HADEN MANN									
		PV-250343				01-0000-0-5200.00-0000-8100-000-00-000-0000			NOVEMBER MILEAGE		18.76
											\$18.76
90127692	000174/	IMAGE 2000									
		PV-250344				01-0000-0-4300.00-1110-1000-001-00-000-0000		733006		860.05	
						01-0000-0-4300.00-1110-1000-002-00-000-0000		702118		0.74	
						01-0000-0-4300.00-1110-1000-002-00-000-0000		732793		860.05	
											\$1,720.84
45080643	002476/	ISAAC MEZA									
		PV-250345				01-6762-0-4300.00-1110-1000-000-00-136-0000			MUSIC	265.00	
						01-6762-0-5200.00-1110-1000-000-00-000-0000			NOVEMBER MILEAGE	135.07	
											\$400.07
45080644	000094/	KERN COUNTY SUPT OF SCHOOLS									
		PV-250347				01-0000-0-5800.00-0000-3600-000-00-000-0000		501486			2,250.00
											\$2,250.00
45080645	000660/	M&S SECURITY SERVICES									
		PV-250349				01-0000-0-5800.00-0000-8100-001-00-000-0000		107233		400.00	
						01-0000-0-5800.00-0000-8100-001-00-000-0000		115333		20.00	
						01-0000-0-5800.00-0000-8100-001-00-000-0000		108568		6.00	
						01-0000-0-5800.00-0000-8100-001-00-000-0000		110641		43.62	

DISTRICT: 040 LAKESIDE UNION SCHOOL DISTRICT  
BATCH: 0012 PAYMENTS  
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	REQ#	NAME (REMIT)	REFERENCE	LN	FD-RESC-Y-OBJT	SO-GOAL-FUNC-STE-T2-TY3-TYP4	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
45080646	000362/					01-0000-0-5800.00-0000-8100-001-00-000-0000				111796		13.62
						01-0000-0-5800.00-0000-8100-001-00-000-0000				112679		21.57
						01-0000-0-5800.00-0000-8100-001-00-000-0000				114684		6.30
						01-0000-0-5800.00-0000-8100-001-00-000-0000				115637		6.00
						01-0000-0-5800.00-0000-8100-001-00-000-0000		WARRANT TOTAL		116191		20.00
												\$537.11
						NORRIS SCHOOL DISTRICT						
						PV-250350	01-0000-0-5800.00-0000-7200-000-00-000-0000	WARRANT TOTAL			CERT. SUB SYSTEM	6,240.97
45080647	000061/					P G & E						\$6,240.97
						PV-250351	01-0000-0-5500.00-0000-8100-001-00-000-0000				LAKESIDE POWER	13,627.29
							01-0000-0-5500.00-0000-8100-001-00-000-0000				LAKESIDE GAS	2,900.09
							01-0000-0-5500.00-0000-8100-002-00-000-0000	WARRANT TOTAL			SUBURU POWER	16,537.00
												\$33,064.38
45080648	000463/					PITNEY BOWES - PURCHASE POWER						
						PV-250352	01-0000-0-5900.00-0000-7200-000-00-122-0000	WARRANT TOTAL			POSTAGE	150.90
												\$150.90
45080649	002160/					PLC HEATING & AIR						
						PV-250353	01-8150-0-5800.00-0000-8100-001-00-000-0000				I241115340	1,055.00
							01-8150-0-5800.00-0000-8100-002-00-000-0000				I241125365	360.00
							01-8150-0-5800.00-0000-8100-002-00-000-0000	WARRANT TOTAL			I241125367	180.00
												\$1,595.00
45080650	000173/					PRICE DISPOSAL INC.						
						PV-250355	01-8150-0-5500.00-0000-8100-000-00-000-0000	WARRANT TOTAL			n4855139136	1,950.98
												\$1,950.98
45080651	001845/					JENNIFER RODRIGUES						
						PV-250346	01-6500-0-5200.00-5770-1110-001-00-000-0000				MILEAGE	45.56

KERN COUNTY SUPERINTENDENT OF SCHOOLS  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 12/17/2024

DISTRICT: 040 LAKESIDE UNION SCHOOL DISTRICT  
 BATCH: 0012 PAYMENTS  
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	REQ#	REFERENCE LN	FD-RESC-Y-OBJT	SO-GOAL-FUNC-STE-T2-TY3-TYP4	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
45080652	002544/	SILVAS OIL COMPANY			01-0000-0-5800.00-0000-3600-000-00-000-0000					\$45.56
									WARRANT TOTAL	
45080653	002566/	SLATER PLUMBING			01-0000-0-5800.00-0000-3600-000-00-000-0000					2,890.26
									WARRANT TOTAL	\$2,890.26
45080654	002586/	INC. TELESPEECH THERAPY			01-0000-0-5800.00-0000-8100-002-00-000-0000					225.00
									WARRANT TOTAL	\$225.00
45080655	001891/	TOP DOG SWIMMING POOL			01-0000-0-5800.00-5001-3150-000-00-134-0000					13,860.00
					01-6500-0-5800.00-5001-3150-000-00-000-0000					13,860.00
									WARRANT TOTAL	\$27,720.00
45080656	000454/	VERIZON WIRELESS			01-0000-0-4300.00-0000-8100-001-00-138-0000					167.44
									WARRANT TOTAL	\$167.44
90127693	002193/	VERNON C. SORENSON MD			01-0000-0-5900.00-0000-7200-000-00-000-0000					478.00
									WARRANT TOTAL	\$478.00
					99 EFT					
45080657	002480/	WELLS FARGO VENDOR FINANCIAL			01-0000-0-5800.00-0000-3600-000-00-000-0000					120.00
					01-0000-0-5800.00-0000-3600-000-00-000-0000					45.00
					01-0000-0-5800.00-0000-3600-000-00-000-0000					45.00
									WARRANT TOTAL	\$210.00
45080658	002180/	WESTERN TREE CARE			01-0000-0-5600.00-0000-2700-001-00-000-0000					2,235.19
					01-0000-0-5600.00-0000-2700-001-00-000-0000					1,031.98
									WARRANT TOTAL	\$3,267.17
					01-0000-0-5800.00-0000-8100-001-00-000-0000					2,100.00

WARRANT	VENDOR/ADDR	REQ#	NAME (REMIT)	REFERENCE	LN	FD-RESC-Y-OBJT	SO-GOAL-FUNC	STE-T2-TY3-TYP4	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
45080659	002356/		WEX BANK									\$2,100.00
				PV-250366		01-0000-0-4300	00-0000-3600	00-00-0000-0000			FUEL	
											WARRANT TOTAL	
												1,000.00
												\$1,000.00
											TOTAL AMOUNT OF CHECKS:	\$175,505.11*
											TOTAL AMOUNT OF ACH:	\$0.00*
											TOTAL AMOUNT OF EFT:	\$5,329.05*
											TOTAL AMOUNT:	\$180,834.16*



WARRANT	VENDOR/ADDR	REQ#	NAME (REMIT)	REFERENCE LN	FD-RESC-Y-OBJT	DEPOSIT TYPE	SO-GOAL-FUNC	STE-T2-TY3-TYP4	ABA NUM	DESCRIPTION	ACCOUNT NUM	AMOUNT
45080660	001326/		TAFT CITY SCHOOL DISTRICT									
			PV-250359		13-5310-0-4700	.00-0000-3700-000-000-0000				181		32,647.40
					13-5310-0-4700	.00-0000-3700-001-00-000-0000				180		40,655.91
												\$73,303.31
												\$73,303.31*
												\$0.00*
												\$0.00*
												\$73,303.31*

\*\*\* FUND

TOTALS \*\*\*

TOTAL NUMBER OF CHECKS:

TOTAL ACH GENERATED:

TOTAL EFT GENERATED:

TOTAL PAYMENTS:

1

0

0

1

TOTAL AMOUNT OF CHECKS:

TOTAL AMOUNT OF ACH:

TOTAL AMOUNT OF EFT:

TOTAL AMOUNT:

\$73,303.31\*

\$0.00\*

\$0.00\*

\$73,303.31\*

KERN COUNTY SUPERINTENDENT OF SCHOOLS  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 12/17/2024

DISTRICT: 040 LAKESIDE UNION SCHOOL DISTRICT  
BATCH: 0012 PAYMENTS  
FUND : 21 BUILDING FUND - BOND PROCEEDS

WARRANT	VENDOR/ADDR	NAME (REMIT)	REQ#	REFERENCE	LN	FD-RESC-Y-OBJT	SO-GOAL-FUNC	STE-T2-TY3-TYP4	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
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45080661 002160/ PLC HEATING & AIR

PV-250354	21-0000-0-5800.00-0000-8100-002-00-000-0000	WARRANT TOTAL	i241204386									15,967.23
												\$15,967.23

*** FUND	TOTALS ***	TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:	\$15,967.23*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
		TOTAL PAYMENTS:	1	TOTAL AMOUNT:	\$15,967.23*

KERN COUNTY SUPERINTENDENT OF SCHOOLS  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 12/17/2024

DISTRICT: 040 LAKESIDE UNION SCHOOL DISTRICT  
 BATCH: 0012 PAYMENTS  
 FUND : 25 CAPITAL FACILITIES FUND

WARRANT	VENDOR/ADDR	NAME (PERMIT)	REQ#	REFERENCE LN	FD-RESC-Y-OBJT	SO-GOAL-FUNC-STE-T2-TY3-TYP4	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
45080662	002584/	BURTC CONSTRUCTION								
		PV-250328			25-0000-0-5800.00-0000-8500-001-00-000-0000			24-163*01		13,081.00
					WARRANT TOTAL					\$13,081.00
45080663	002601/	CONSTRUCTION INSPECTION								
		PV-250335			25-0000-0-5800.00-0000-8500-000-000-0000			2024158		1,980.00
					WARRANT TOTAL					\$1,980.00
45080664	002552/	CONTROL FIRE PROTECTION								
		PV-250334			25-0000-0-5800.00-0000-8500-002-00-000-0000			75016		700.00
					WARRANT TOTAL					\$700.00
45080665	002588/	INC KRAZAN & ASSOCIATED								
		PV-250348			25-0000-0-5800.00-0000-8500-001-00-000-0000			B630125		2,507.00
					25-0000-0-5800.00-0000-8500-001-00-000-0000			B630215		986.00
					WARRANT TOTAL					\$3,493.00
45080666	002514/	SCHOOL FACILITY CONSULTANTS								
		PV-250357			25-0000-0-5800.00-0000-8500-000-000-0000			22270		557.50
					WARRANT TOTAL					\$557.50
*** FUND	TOTALS ***				TOTAL NUMBER OF CHECKS:	5		TOTAL AMOUNT OF CHECKS:		\$19,811.50*
					TOTAL ACH GENERATED:	0		TOTAL AMOUNT OF ACH:		\$0.00*
					TOTAL EFT GENERATED:	0		TOTAL AMOUNT OF EFT:		\$0.00*
					TOTAL PAYMENTS:	5		TOTAL AMOUNT:		\$19,811.50*
*** BATCH	TOTALS ***				TOTAL NUMBER OF CHECKS:	42		TOTAL AMOUNT OF CHECKS:		\$284,587.15*
					TOTAL ACH GENERATED:	0		TOTAL AMOUNT OF ACH:		\$0.00*
					TOTAL EFT GENERATED:	4		TOTAL AMOUNT OF EFT:		\$5,329.05*
					TOTAL PAYMENTS:	46		TOTAL AMOUNT:		\$289,916.20*
*** DISTRICT	TOTALS ***				TOTAL NUMBER OF CHECKS:	42		TOTAL AMOUNT OF CHECKS:		\$284,587.15*
					TOTAL ACH GENERATED:	0		TOTAL AMOUNT OF ACH:		\$0.00*
					TOTAL EFT GENERATED:	4		TOTAL AMOUNT OF EFT:		\$5,329.05*
					TOTAL PAYMENTS:	46		TOTAL AMOUNT:		\$289,916.20*

**Quarterly Report on Williams Uniform Complaints**  
**[Education Code § 35186]**

District: Lakeside Union School District

Person completing this form: Kimberly Scogin

Title: Business Manager

Quarterly Report Submission Date:  
(check one)

☐

Oct 1, 2024 (for period Jul 1 – Sep 30)

☒

Jan 1, 2025 (for period Oct – Dec 31)

☐

April 1, 2025 (for period Jan 1 – Mar 31)

☐

July 1, 2025 (for period Apr 1 – Jun 30)

Date for information to be reported publicly at governing board meeting: January 14, 2025

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	-0-		
Teacher Vacancy or Mis-assignment	-0-		
Facilities Conditions	-0-		
TOTALS	-0-		

**Ty Bryson**

Print Name of District Superintendent

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

# Donald E. Suburu School

## 2023-2024 School Accountability Report Card

(Published During the 2024-2025 School Year)

### General Information about the School Accountability Report Card (SARC)

#### SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fq/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

A hard copy of the School Accountability Report Card is available at your School Office, upon request.

#### DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

#### California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

#### Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

### Admission Requirements for the University of California (UC)

Admission requirements for the UC follow guidelines set forth in the Master Plan, which requires that the top one-eighth of the state's high school graduates, as well as those transfer students who have successfully completed specified college course work, be eligible for admission to the UC. These requirements are designed to ensure that all eligible students are adequately prepared for University-level work. For general admissions requirements, please visit the UC Admissions Information website at <https://admission.universityofcalifornia.edu/>.

### Admission Requirements for the California State University (CSU)

Eligibility for admission to the CSU is determined by three factors: (1) Specific high school courses, (2) Grades in specified courses and test scores, and (3) Graduation from high school. Some campuses have higher standards for particular majors or students who live outside the local campus area. Because of the number of students who apply, a few campuses have higher standards (supplementary admission criteria) for all applicants. Most CSU campuses have local admission guarantee policies for students who graduate or transfer from high schools and colleges that are historically served by a CSU campus in that region. For admission, application, and fee information, see the CSU website at <https://www2.calstate.edu/>.

## 2024-25 School Contact Information

School Name	Donald E. Suburu School
Street	7315 Harris Rd.
City, State, Zip	Bakersfield, CA 93313-9326
Phone Number	661.665.8190
Principal	Valerie Hudson
Email Address	vhudson@lakesideusd.org
School Website	<a href="https://www.lakesideusd.org/Domain/9">https://www.lakesideusd.org/Domain/9</a>
Grade Span	K-5
County-District-School (CDS) Code	15635526115042

## 2024-25 District Contact Information

District Name	Lakeside Union School District
Phone Number	661.836.6658
Superintendent	Ty Bryson
Email Address	tbryson@lakesideusd.org
District Website	<a href="http://www.lakesideusd.org/">www.lakesideusd.org/</a>

## 2024-25 School Description and Mission Statement

### Principal's Message

Welcome to Suburu School! The purpose of this School Accountability Report Card is to provide parents and the community with information about academic achievements, adequacy of instructional materials, status of campus facilities, student safety practices, qualifications of professional staff, and progress in meeting state standards.

As part of our program, in addition to our regular core subjects, we provide un-interrupted time for intensive intervention,



## 2024-25 School Description and Mission Statement

strategic intervention, and enrichment groups that are designed to meet the specific needs of every child on our campus. Teachers use regular Common Formative Assessments to make informed decisions about their teaching and student learning. Chapter and unit assessments, quarterly benchmark exams, and interim assessments, are used to monitor student progress towards reaching proficiency on the Common Core State Standards. Our teachers meet in Professional Learning Teams weekly to collaborate, where they focus on developing lessons and planning best teaching strategies to maximize student learning. Collaborative efforts among administration, teaching staff, and parents will ensure students thrive in an environment which fosters emotional and academic success.

The California Common Core Standards are being taught in every classroom. You may access these standards on the California Department of Education website at <http://www.cde.ca.gov/>. In the spring, students in third, fourth, and fifth grades, participate in the computerized assessment called the California Assessment of Student Performance and Progress (CAASPP), in English Language Arts and Mathematics. Districts and parents receive Student Score Reports from this assessment in the summer.

### Suburu's Mission

Suburu School is committed to a quality educational program, responsive to the needs of its students within a safe nurturing environment. The staff, students, parents, and community, assume responsibility for each student's academic and personal success. Recognizing the worth and dignity of each student, Suburu prepares all students to achieve to their fullest potential. Our goal is to produce students who make informed decisions, as they become responsible citizens and productive members of society.

### School Vision

A place where students of the Suburu Community become college and career ready and independent lifelong learners.

### Suburu School Profile

Suburu School currently services 806 students in Special Day Class Preschool through fifth grade. Per Kern Integrated Data System (KiDS) the student body includes 99 receiving special education services, 135 identified as English Learners, 42 identified as Homeless, and 559 receiving free or reduced-price lunch. Located in a suburban area in the Castle and Cooke development of Silver Creek, Suburu School is a small friendly community school. All staff members are committed to providing a quality educational program, responsive to the needs of its students within a safe, nurturing environment.

## About this School

### 2023-24 Student Enrollment by Grade Level

Grade Level	Number of Students
Kindergarten	162
Grade 1	98
Grade 2	120
Grade 3	126
Grade 4	123
Grade 5	100
Grade 6	6
Total Enrollment	735

## 2023-24 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	50.3
Male	49.7
American Indian or Alaska Native	0.3
Asian	4.9
Black or African American	4.1
Filipino	1.9
Hispanic or Latino	68.4
Native Hawaiian or Pacific Islander	0.1
Two or More Races	5.2
White	11.4
English Learners	18.2
Foster Youth	0.8
Homeless	3.3
Socioeconomically Disadvantaged	71.7
Students with Disabilities	10.9

### A. Conditions of Learning State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.



## 2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	27.90	87.50	52.30	88.71	228366.10	83.12
Intern Credential Holders Properly Assigned	2.00	6.25	3.60	6.20	4205.90	1.53
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	2.00	6.25	3.00	5.09	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.00	0.00	0.00	0.00	12115.80	4.41
Unknown/Incomplete/NA	0.00	0.00	0.00	0.00	18854.30	6.86
<b>Total Teaching Positions</b>	<b>31.90</b>	<b>100.00</b>	<b>58.90</b>	<b>100.00</b>	<b>274759.10</b>	<b>100.00</b>

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## 2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	29.90	93.75	55.60	91.65	234405.20	84.00
Intern Credential Holders Properly Assigned	0.80	2.59	0.80	1.37	4853.00	1.74
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	1.10	3.63	3.80	6.30	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.00	0.00	0.40	0.66	11953.10	4.28
Unknown/Incomplete/NA	0.00	0.00	0.00	0.00	15831.90	5.67
<b>Total Teaching Positions</b>	<b>31.90</b>	<b>100.00</b>	<b>60.70</b>	<b>100.00</b>	<b>279044.80</b>	<b>100.00</b>

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## 2022-23 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	24.00	74.91	47.30	78.00	231142.40	100.00
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	5566.40	2.00
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	8.00	25.09	13.30	22.00	14938.30	5.38
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.00	0.00	0.00	0.00	11746.90	4.23
Unknown/Incomplete/NA	0.00	0.00	0.00	0.00	14303.80	5.15
<b>Total Teaching Positions</b>	<b>32.00</b>	<b>100.00</b>	<b>60.70</b>	<b>100.00</b>	<b>277698</b>	<b>100</b>

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

Authorization/Assignment	2020-21	2021-22	2022-23
Permits and Waivers	2.00	0.00	5
Misassignments	0.00	1.10	3
Vacant Positions	0.00	0.00	0
<b>Total Teachers Without Credentials and</b>	<b>2.00</b>	<b>1.10</b>	<b>8</b>

## Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

Indicator	2020-21	2021-22	2022-23
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00	0
Local Assignment Options	0.00	0.00	0
<b>Total Out-of-Field Teachers</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>



## Class Assignments

Indicator	2020-21	2021-22	2022-23
<b>Misassignments for English Learners</b> (a percentage of all the classes with English learners taught by teachers that are misassigned)	0.00	3.3	26
<b>No credential, permit or authorization to teach</b> (a percentage of all the classes taught by teachers with no record of an authorization to teach)	12.50	1.3	1.3

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

## 2024-25 Quality, Currency, Availability of Textbooks and Other Instructional Materials

All textbooks used in the core curriculum are aligned to the California Content Standards and Frameworks. Instructional materials for grades K-5 are selected from the state's list of standards-based materials and adopted by the State Board of Education. District textbook review and adoption activities occur the year following the state's adoption. On October 4, 2013, the SBE adopted the new Common Core State Standards.

On October 8, 2024, the Lakeside Union School District's Board of Trustees held a public hearing to certify the extent to which textbooks and instructional materials have been provided to students. The Board of Trustees adopted a Resolution which certifies as required by Education Code §60119 (1) that each pupil has a textbook or instructional materials, or both, to use in class and to take home, and (2) that sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in math, science, history-social science, and English/language arts, including the English language development component of an adopted program, and (3) that sufficient textbooks or instructional materials were provided to each pupil enrolled in foreign language or health classes.

### Library Resources

Our library is open between 8:15am and 2:30pm daily. Students have access to a wide variety of books for all reading levels. Four computers are accessible for students to use Accelerated Reader and/or research on the internet. Students visit the library a minimum of once a week with their teacher and is available for students during their recess to check-out books, use the computers, and to study.

### Technology Resources

All students Transitional Kindergarten to fifth grade have access to a chromebook with internet access at school. All classrooms have access to LCD projectors, document cameras, and interactive whiteboards to enhance delivery of class lessons. Parents/Guardians are required to sign an Internet Permission Form for their child before access to the internet is granted.

Year and month in which the data were collected

October 2024

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Benchmark Advanced Adopted 2016	Yes	0%
Mathematics	McGraw Hill Publishing Company; My Math Adopted 2014	Yes	0%

<b>Science</b>	Savvas Learning Company; Elevate Science Adopted 2021	Yes	0%
<b>History-Social Science</b>	Studies Weekly: CA Studies Weekly-Social Studies Adopted 2018	Yes	0%
<b>Foreign Language</b>	N/A		
<b>Health</b>	N/A		
<b>Visual and Performing Arts</b>	N/A		

Note: Cells with N/A values do not require data.

<b>School Facility Conditions and Planned Improvements</b>	
<p><b>School Facilities</b>  Suburu School provides a safe clean environment for learning through proper facilities maintenance and campus supervision. Original facilities were built in 1997; ongoing maintenance and improvements ensure campus facilities remain up to date and provide adequate space for students and staff.</p> <p><b>Campus Maintenance</b>  The district administers a scheduled maintenance program to ensure that all classrooms and facilities are well-maintained and in good repair. The district's maintenance department manages larger projects that may require third party contractors. School custodians and the grounds and maintenance staff are qualified and equipped to handle routine repairs and maintenance projects.</p> <p>A universal work order process is used districtwide. Teachers and classified staff prepare and submit Maintenance Requests to the principal for approval and the principal authorizes maintenance requests for site custodians or site maintenance to complete. The district's maintenance department prioritizes large scale incoming requests at Suburu, based upon the nature of the project. Safety issues are always given the highest priority and resolved immediately by either a site custodian or other district Maintenance and Operations staff.</p> <p>Suburu School is proud of its high standards regarding campus maintenance and general housekeeping practices. Custodial staff are supervised by and collaborate with the district's Maintenance and Operations Director to ensure classrooms and campus grounds are well maintained and kept safe and functioning. Custodians follow an established set of cleaning standards, schedules, and policies for maintaining a clean and safe environment for learning. Upon hire and on a regular basis, custodians participate in formal training that covers state mandated health and safety topics.</p> <p>The principal and vice principal meet with the lead day custodian and/or grounds and maintenance employees to discuss school facilities and safety issues, custodial responsibilities, school activities schedule, and housekeeping needs. Every morning before school begins, the day custodians and/or maintenance employee, secure the school gates and inspect school facilities for safety hazards and maintenance issues that require attention before staff and students arrive on campus. Any graffiti or signs of vandalism are removed immediately. Custodians check and clean restrooms as needed multiple times a day, as a proactive measure in keeping facilities stocked, safe, and sanitary.</p> <p>Two full-time day custodians, one part-time day custodian, and one grounds and maintenance employee, are assigned to Suburu School for routine maintenance, daily custodial duties, and special events. The day custodians' routine includes general maintenance duties; preparing facilities for mealtime activities; serving meals, cleaning the cafeteria after meals are served; cleaning restrooms and classrooms; and fulfilling basic custodial needs for students and staff. Two full-time evening custodians are responsible for cleaning classrooms and restrooms, and are available for after school and evening events. One full-time maintenance/groundskeeper is responsible for general maintenance and repair of facilities, blowing blacktop playing areas, and maintaining the landscape and the irrigation system. The district's Maintenance and Operations director follows-up regularly to ensure custodians/maintenance are following district's cleaning standards and to survey campus facilities to identify deficiencies that may need corrected to maintain high safety and cleanliness standards.</p>	
<b>Year and month of the most recent FIT report</b>	January 2024



## School Facility Conditions and Planned Improvements

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
<b>Systems:</b> Gas Leaks, Mechanical/HVAC, Sewer	X			HVAC professionals are on call and remediate any problem that arises.
<b>Interior:</b> Interior Surfaces	X			Interior surfaces are in good condition.
<b>Cleanliness:</b> Overall Cleanliness, Pest/Vermin Infestation	X			Facility is cleaned and a pest control company is on a regular spray schedule.
<b>Electrical</b>	X			All electrical is in good working order.
<b>Restrooms/Fountains:</b> Restrooms, Sinks/ Fountains	X			All restrooms and fountains are in good working order.
<b>Safety:</b> Fire Safety, Hazardous Materials	X			All safety concerns are addressed immediately.
<b>Structural:</b> Structural Damage, Roofs	X			Minimal structural issues at this time.
<b>External:</b> Playground/School Grounds, Windows/ Doors/Gates/Fences	X			The school grounds, windows, doors, gates, and fences are in good working order. All safety concerns are addressed immediately.

## Overall Facility Rate

Exemplary	Good	Fair	Poor
X			

## B. Pupil Outcomes

### State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

#### Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

#### College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

### Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
English Language Arts/Literacy (grades 3-8 and 11)	31	27	36	35	46	47
Mathematics (grades 3-8 and 11)	23	22	17	16	34	35

### 2023-24 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus

the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	359	355	98.89	1.11	27.32
Female	190	189	99.47	0.53	29.10
Male	169	166	98.22	1.78	25.30
American Indian or Alaska Native	--	--	--	--	--
Asian	19	19	100.00	0.00	42.11
Black or African American	21	21	100.00	0.00	23.81
Filipino	--	--	--	--	--
Hispanic or Latino	241	239	99.17	0.83	25.10
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	28	27	96.43	3.57	33.33
White	42	41	97.62	2.38	29.27
English Learners	66	65	98.48	1.52	7.69
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	272	270	99.26	0.74	25.19
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	41	41	100.00	0.00	4.88

## 2023-24 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.



Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	359	356	99.16	0.84	21.91
Female	190	190	100.00	0.00	18.95
Male	169	166	98.22	1.78	25.30
American Indian or Alaska Native	--	--	--	--	--
Asian	19	19	100.00	0.00	42.11
Black or African American	21	21	100.00	0.00	14.29
Filipino	--	--	--	--	--
Hispanic or Latino	241	239	99.17	0.83	17.57
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	28	27	96.43	3.57	25.93
White	42	42	100.00	0.00	33.33
English Learners	66	65	98.48	1.52	4.62
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	272	270	99.26	0.74	19.26
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	41	41	100.00	0.00	7.32



## CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA for Science. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
Science (grades 5, 8 and high school)	19.23	16.19	19.10	21.56	30.29	30.73

## 2023-24 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	106	105	99.06	0.94	16.19
Female	61	61	100.00	0.00	16.39
Male	45	44	97.78	2.22	15.91
American Indian or Alaska Native	0	0	0	0	0
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	--	--	--	--	--
Hispanic or Latino	72	71	98.61	1.39	11.27
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	11	11	100.00	0.00	27.27
English Learners	18	18	100.00	0.00	0.00
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	78	77	98.72	1.28	10.39
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

## B. Pupil Outcomes

### State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

## 2023-24 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT requires only participation results for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
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## C. Engagement

### State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

#### 2024-25 Opportunities for Parental Involvement

##### Parent Involvement

Staff members at Suburu School believe that a successful educational experience for each student results from parents/guardians, students, staff, and our community working together. Parents/guardians are encouraged to be involved in their child's learning environment by attending school events, including awards ceremonies, band and choir concerts, serving on a school committee, volunteering in the classroom, or helping in the library.

Back to School Night, Book Fair, Open House, Parents as Partners Night, Reading Week, holiday festivals, family dances, and other Parent Teacher Club (PTC) sponsored activities, provide wonderful experiences for parents/guardians to interact with the school community while supporting their child's efforts. As a member of the PTC, English Language Advisory Council (ELAC), District English Language Advisory Council (DELAC), School Site Council (SSC), Local Control and Accountability Plan (LCAP) meetings, and participating in Community Meetings to provide parents the opportunity to be involved in the decision-making process and have input on school activities, programs, and financial planning.

Parent Involvement Policy is promoted to facilitate the accomplishment of the following goals set forth:

- To engage parents positively in their children's education.
- To provide parents with strategies and techniques that may be utilized to improve their children's academic success and assist their learning at home.
- To build effective communication between the home and school.

Suburu School supports parent involvement in all school activities and programs by emphasizing communication between the school and home in both English and Spanish. Mass e-mail, text messaging, telephone calls, fliers sent home, Student Information System Parent Portal to access current grades in grades SDC Preschool-5th Grade and other information including attendance, ConnectEd access for math assistance at home, BenchmarkEd for English Language Arts and English Language Development assistance at home, parent conferences and progress notices are also used to keep parents up to date on school information and student progress. The school's website is a valuable resource for general information about the school and its programs, schedules, staff, and educational resources for both parents and students. Parents/guardians may submit their email address to the school if they choose to receive information on upcoming school activities and events. District and school site notifications are also sent via ParentSquare. School staff encourages parents/guardians to present ideas and suggestions at meetings, on an individual basis, or by written communication. An Events Calendar is sent home with students periodically and placed on the school's website to provide parents and students with information on upcoming events well in advanced. Parents may contact the school office at (661) 665-8190 for more information about Suburu School or to volunteer their talents.



## 2023-24 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	800	774	209	27.0
Female	398	386	100	25.9
Male	402	388	109	28.1
Non-Binary	--	--	--	--
American Indian or Alaska Native	--	--	--	--
Asian	39	38	7	18.4
Black or African American	37	34	10	29.4
Filipino	15	15	2	13.3
Hispanic or Latino	542	525	142	27.0
Native Hawaiian or Pacific Islander	--	--	--	--
Two or More Races	39	39	14	35.9
White	90	88	26	29.5
English Learners	158	155	35	22.6
Foster Youth	13	--	--	--
Homeless	46	44	19	43.2
Socioeconomically Disadvantaged	614	593	169	28.5
Students Receiving Migrant Education Services	--	--	--	--
Students with Disabilities	107	105	29	27.6

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

## C. Engagement

### State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

## Suspensions and Expulsions

This table displays suspensions data.

Suspensions								
School 2021-22	School 2022-23	School 2023-24	District 2021-22	District 2022-23	District 2023-24	State 2021-22	State 2022-23	State 2023-24
2.28	1.31	3	3.19	5.24	6.15	3.17	3.6	3.28

This table displays expulsions data.

Expulsions								
School 2021-22	School 2022-23	School 2023-24	District 2021-22	District 2022-23	District 2023-24	State 2021-22	State 2022-23	State 2023-24
0	0	0	0	0	0	0.07	0.08	0.07

## 2023-24 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	3.00	0.00
Female	1.01	0.00
Male	4.98	0.00
Non-Binary	0.00	0.00
American Indian or Alaska Native	0.00	0.00
Asian	2.56	0.00
Black or African American	5.41	0.00
Filipino	0.00	0.00
Hispanic or Latino	2.58	0.00
Native Hawaiian or Pacific Islander	0.00	0.00
Two or More Races	5.13	0.00
White	3.33	0.00
English Learners	1.27	0.00
Foster Youth	15.38	0.00
Homeless	6.52	0.00
Socioeconomically Disadvantaged	3.42	0.00
Students Receiving Migrant Education Services	0.00	0.00
Students with Disabilities	3.74	0.00

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

## 2024-25 School Safety Plan

The Comprehensive School Site Safety Plan for Suburu School is developed in collaboration with local agencies and district administration to meet the requirements of Senate Bill 187. This plan includes child abuse reporting procedures, teacher notification of dangerous pupil procedures, disaster response procedures, safe arrival and departure procedures, sexual

## 2024-25 School Safety Plan

harassment policy, and dress code policy.

Suburu School's most recent safety plan was reviewed, updated, and shared with school staff in September 2024 and was officially approved at the November 12, 2024, board meeting. Students and staff participate in monthly fire and lockdown drills, as well as the Great California Shake-Out earthquake drill in October.

In addition, Suburu School has a dedicated safety team that meets quarterly to plan, update, and implement best practices for school safety. This team also participates in multiple trainings related to school safety to ensure our campus remains a secure environment for students and staff.

## D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

### 2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	23	1	6	
1	25		35	
2	26		5	
3	26		5	
4	32		4	
5	34			3
Other	11	12		

### 2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	22	2	5	
1	24		35	
2	23		6	
3	25		5	
4	31		4	
5	33		1	1
Other	14	12		



### 2023-24 Elementary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	22		5	
1	24		28	
2	23		5	
3	25		5	
4	30		4	
5	25		4	
Other	9	12		

### 2023-24 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	1:735

### 2023-24 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. The "Other" category is for all other student support services staff positions not listed.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	1
Library Media Teacher (Librarian)	0
Library Media Services Staff (Paraprofessional)	1
Psychologist	1.5
Social Worker	0
Nurse	.5
Speech/Language/Hearing Specialist	1
Resource Specialist (non-teaching)	0
Other	0

## Fiscal Year 2022-23 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2022-23 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$6,712.80	\$2,848.96	\$3,863.85	\$59,961.00
District	N/A	N/A	\$6,778.68	\$73,561
Percent Difference - School Site and District	N/A	N/A	-54.8	-20.4
State	N/A	N/A	\$10,771	\$94,129
Percent Difference - School Site and State	N/A	N/A	-94.4	-44.3

## Fiscal Year 2023-24 Types of Services Funded

In addition to state Local Control Funding Formula, Lakeside Union School District receives the following state and federal funding for special programs.

- English Language Acquisition Program, Teacher Training & Student Assistance
- Lottery: Instructional Materials
- Special Education
- State Lottery
- Title I, II, and III
- Transportation

## Fiscal Year 2022-23 Teacher and Administrative Salaries

This table displays the 2022-23 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$52,336	\$57,839
Mid-Range Teacher Salary	\$76,035	\$90,040
Highest Teacher Salary	\$99,767	\$118,647
Average Principal Salary (Elementary)	\$128,124	\$144,639
Average Principal Salary (Middle)	\$129,124	\$148,270
Average Principal Salary (High)	\$0	\$161,275
Superintendent Salary	\$197,343	\$229,986
Percent of Budget for Teacher Salaries	25%	31%
Percent of Budget for Administrative Salaries	4%	6%



Professional Development

All training and curriculum development in the Lakeside Union School District revolves around the California Common Core State Standards and best teaching practices. All training activities are focused on curriculum and driven by teacher and student needs. Staff development activities are selected through a collaborative effort of teaching staff and based upon assessment results, staff survey results, feedback from both teaching and administrative staff, school/district goals, and through weekly Professional Learning Community and Data Team Meetings.

Our Local Control Agency Plan (LCAP), developed by stakeholders, includes three primary goals: 1.) Ensure high quality instruction; 2.) Increase student achievement; 3.) Ensure a positive learning environment. The primary academic focus at Suburu School is reading fluency, reading comprehension, and vocabulary acquisition, to maximize student learning and work towards the three LCAP goals. Teachers are provided regular Professional Development by the principal, district technology coordinator, as well as other outside support that is evidence based. Programs currently being implemented at Suburu are: IlluminateEd, Zaner-Bloser Superkids Kindergarten-2nd Grade, Amplify Reading, STAR Early Literacy, Reading and Math. Teachers and administrators have received and continue to receive professional development during the school day and after school through in-services and workshops, on the currently implemented programs.

Suburu School continues to make every effort to meet the academic, emotional, and physical needs of each of our students. Counseling support is provided by two counselors, school administrators, teachers, and school psychologists.

Suburu School acquires highly qualified non-teaching support staff as needed through the Kern County SELPA for:

- Health services
- Speech and language therapy
- Occupational therapy
- Adapted and physical therapy
- Psychological services
- Deaf and hard of hearing services
- Vision, orientation, and mobility services

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2022-23	2023-24	2024-25
Number of school days dedicated to Staff Development and Continuous Improvement	6	6	6

# Lakeside School 2025-2026

## 2023-2024 School Accountability Report Card

(Published During the 2024-2025 School Year)



### General Information about the School Accountability Report Card (SARC)

#### SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fq/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

A hard copy of the School Accountability Report Card is available at your School Office, upon request.

#### DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

#### California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

#### Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.



### Admission Requirements for the University of California (UC)

Admission requirements for the UC follow guidelines set forth in the Master Plan, which requires that the top one-eighth of the state's high school graduates, as well as those transfer students who have successfully completed specified college course work, be eligible for admission to the UC. These requirements are designed to ensure that all eligible students are adequately prepared for University-level work. For general admissions requirements, please visit the UC Admissions Information website at <https://admission.universityofcalifornia.edu/>.

### Admission Requirements for the California State University (CSU)

Eligibility for admission to the CSU is determined by three factors: (1) Specific high school courses, (2) Grades in specified courses and test scores, and (3) Graduation from high school. Some campuses have higher standards for particular majors or students who live outside the local campus area. Because of the number of students who apply, a few campuses have higher standards (supplementary admission criteria) for all applicants. Most CSU campuses have local admission guarantee policies for students who graduate or transfer from high schools and colleges that are historically served by a CSU campus in that region. For admission, application, and fee information, see the CSU website at <https://www2.calstate.edu/>.

## 2024-25 School Contact Information

School Name	Lakeside School 2025-2026
Street	14535 Old River Rd.
City, State, Zip	Bakersfield, CA 93311-9756
Phone Number	661.831.3503
Principal	Kristin Angelo
Email Address	kangelo@lakesideusd.org
School Website	www.lakesideusd.org
Grade Span	P-8
County-District-School (CDS) Code	15635526009666

## 2024-25 District Contact Information

District Name	Lakeside Union School District
Phone Number	661.836.6658
Superintendent	Ty Bryson
Email Address	tbryson@lakesideusd.org
District Website	www.lakesideusd.org

## 2024-25 School Description and Mission Statement

### Principal's Message

Dear Parents,

Welcome to Lakeside School's Annual School Accountability Report Card. Information about our school is presented in the form of compliance with Proposition 98, which identifies the school accountability report card as a required component that every school in California must issue.

## 2024-25 School Description and Mission Statement

Our top two priorities at Lakeside School are safety and academic achievement. Lakeside School's commitment to excellence is characterized by a school community that values education and works together to serve the needs of all the students. We strive to maintain high expectations and a positive safe school climate with frequent home-school communication.

Our Lakeside community is a team of dedicated teachers, support staff, students and parents that are committed to preparing students for the 21st century. We welcome you to join us in our sharing of an outstanding academic climate for all students. We take great pride in our tradition of service to our school community.

...Learning Today, Leading Tomorrow

### District Mission

The Lakeside Union School District is committed to a quality educational program, responsive to the needs of its students within a safe nurturing environment. The staff, students, parents, and community assume responsibility for each student's academic and personal success. Recognizing the worth and dignity of each student, the Lakeside Union School District prepares all students to achieve to their fullest potential. Our goal is to produce students who make informed decisions, as they become responsible citizens and productive members of society.

### District Vision

To inspire a passion for learning, by empowering all students to acquire, understand and value the knowledge for success in an ever-changing world.

### Lakeside School Profile

Lakeside School was built in 1941 and currently services over 880 students in transitional kindergarten through eighth grade; the student body includes approximately 13% receiving special education services, 15% qualifying for English learner support, and 63% receiving free or reduced-price lunch. TK-6 instruction is provided in self-contained classrooms; students in seventh and eighth grade receive instruction in a departmentalized format.

## About this School

### 2023-24 Student Enrollment by Grade Level

Grade Level	Number of Students
Kindergarten	78
Grade 1	38
Grade 2	52
Grade 3	52
Grade 4	68
Grade 5	66
Grade 6	170
Grade 7	185
Grade 8	155
Total Enrollment	864

## 2023-24 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	48.7
Male	51.3
Non-Binary	0
American Indian or Alaska Native	0.6
Asian	6.8
Black or African American	4.9
Filipino	1.2
Hispanic or Latino	68.3
Native Hawaiian or Pacific Islander	0.1
Two or More Races	2.2
White	11.2
English Learners	14.8
Foster Youth	0.3
Homeless	0.6
Socioeconomically Disadvantaged	62.6
Students with Disabilities	11.8

### A. Conditions of Learning State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.



## 2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	24.30	90.14	52.30	88.71	228366.10	83.12
Intern Credential Holders Properly Assigned	1.60	6.15	3.60	6.20	4205.90	1.53
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	1.00	3.71	3.00	5.09	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.00	0.00	0.00	0.00	12115.80	4.41
Unknown/Incomplete/NA	0.00	0.00	0.00	0.00	18854.30	6.86
<b>Total Teaching Positions</b>	<b>26.90</b>	<b>100.00</b>	<b>58.90</b>	<b>100.00</b>	<b>274759.10</b>	<b>100.00</b>

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## 2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	25.60	89.32	55.60	91.65	234405.20	84.00
Intern Credential Holders Properly Assigned	0.00	0.00	0.80	1.37	4853.00	1.74
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	2.60	9.25	3.80	6.30	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.40	1.39	0.40	0.66	11953.10	4.28
Unknown/Incomplete/NA	0.00	0.00	0.00	0.00	15831.90	5.67
<b>Total Teaching Positions</b>	<b>28.70</b>	<b>100.00</b>	<b>60.70</b>	<b>100.00</b>	<b>279044.80</b>	<b>100.00</b>

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## 2022-23 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	23.30	81.44	47.30	78.00	231142.40	100.00
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	5566.40	2.00
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	5.30	18.56	13.30	22.00	14938.30	5.38
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.00	0.00	0.00	0.00	11746.90	4.23
Unknown/Incomplete/NA	0.00	0.00	0.00	0.00	14303.80	5.15
<b>Total Teaching Positions</b>	<b>28.70</b>	<b>100.00</b>	<b>60.70</b>	<b>100.00</b>	<b>277698</b>	<b>100</b>

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

Authorization/Assignment	2020-21	2021-22	2022-23
Permits and Waivers	0.40	0.30	3.4
Misassignments	0.60	2.30	1.8
Vacant Positions	0.00	0.00	0
<b>Total Teachers Without Credentials and</b>	<b>1.00</b>	<b>2.60</b>	<b>5.3</b>

## Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

Indicator	2020-21	2021-22	2022-23
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.40	0
Local Assignment Options	0.00	0.00	0
<b>Total Out-of-Field Teachers</b>	<b>0.00</b>	<b>0.40</b>	<b>0</b>



## Class Assignments

Indicator	2020-21	2021-22	2022-23
<b>Misassignments for English Learners</b> (a percentage of all the classes with English learners taught by teachers that are misassigned)	6.60	9.7	10.3
<b>No credential, permit or authorization to teach</b> (a percentage of all the classes taught by teachers with no record of an authorization to teach)	8.60	0	0

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

## 2024-25 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Instructional materials for grades TK-8 are selected from the state's most recent list of standards-based materials and adopted by the State Board of Education. The district follows the State Board of Education's adoption cycle for core content materials. District textbook review and adoption activities occur the year following the state's adoption.

In fall 2021 the Lakeside Union School District's Board of Trustees held a public hearing to certify the extent to which textbooks and instructional materials have been provided to students. The Board of Trustees adopted a Resolution which certifies as required by Education Code §60119 (1) that each pupil has a textbook or instructional materials, or both, to use in class and to take home, and (2) that sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in math, science, history-social science, and English/language arts, including the English language development component of an adopted program, and (3) that sufficient textbooks or instructional materials were provided to each pupil enrolled in foreign language or health classes.

### Library Resources

The library is open during instructional time so students have access to a wide variety of books for all reading levels. Dictionaries, encyclopedias, maps, and charts are available to support current classroom lessons. Internet-accessible computers are used for title searches, research, and Accelerated Reader testing. Students visit the library a minimum of once a week with their class; middle school students visit the library regularly as a component of their language arts class.

### Technology Resources

Lakeside School has chromebooks in all classrooms, all of which were connected to the Internet. Teachers determine the best methods to integrate technology into reading and language arts lessons in accordance with district technology standards. All classrooms have access to media content that is aligned to state standards. All classrooms have access to LCD projectors, document cameras, and Promethian boards (interactive whiteboards) to enhance delivery of class lessons.

Year and month in which the data were collected

December 2024

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
<b>Reading/Language Arts</b>	Benchmark Advance (TK-5) Adopted 2016	Yes	0%
	McGraw Hill; Study Sync (6-8) Adopted 2023		
<b>Mathematics</b>	McGraw Hill, My Math Premium Systems (TK-5) McGraw Hill, California Middle School Math (6-8)	Yes	0%



	Adopted 2014		
<b>Science</b>	SAVVAS Learning Company; Elevate Science (K-5) Adopted 2021	Yes	0%
	McGraw Hill; Inspire Science (6-8) Adopted 2021		
<b>History-Social Science</b>	Studies Weekly: CA Studies Weekly (K-5) Adopted 2018	Yes	0%
	Discovery Education (6-8) Adopted 2018		
Note: Cells with N/A values do not require data.			



## School Facility Conditions and Planned Improvements

Lakeside School provides a safe, clean environment for learning through proper facilities maintenance and campus supervision. Original facilities were built in 1942; ongoing maintenance and improvements ensure campus facilities remain up to date and provide adequate space for students and staff.

As students arrive on campus each morning, instructional aides, administrators, and teachers provide supervision on the play yard, in the hallways, and in the cafeteria. During TK-5 recess, teachers, administrators, and instructional aides are stationed on the playground to monitor student activities. The principal, vice principal, and instructional aides share supervision of students in the cafeteria and on the playground during the lunch period. When students are dismissed at the end of the day, instructional aides, administrators, and teachers are strategically placed in exit areas and bus loading zones to ensure students leave campus in a safe and orderly manner.

The principal and vice principal are immediately available through cell phones and hand-held radios. The custodians, school office, and individuals supervising students carry either cell phones or hand-held radios to quickly facilitate emergency as well as routine communications. Teachers monitoring playground activities also have a first-aid kit available to quickly and easily address minor injuries.

Lakeside School is a closed campus; when instruction starts there is a single entry onto the campus. Visitors are required to check in at the front office upon arrival, wear an identification tag while on campus, and then return to the school office upon departure.

Staff members are trained to activate lock down procedures in the event of an emergency. Fire, earthquake, or disaster drills are held monthly. Local law enforcement quickly responds to concerns as they arise.

### School Inspections

Schools are required by state law to conduct a formal inspection annually of designated areas and systems and then prepare a report on the current condition of facilities. The School Facility Good Repair Status table illustrated in this report identifies the state-required inspection areas and discloses the operational status in each of those areas. During the current school year, restrooms were fully operational and available for student use at all times.

### School Site Safety Plan

The Comprehensive School Site Safety Plan was originally developed for Lakeside School in collaboration with local agencies and district administration to fulfill Senate Bill 187 requirements. Components of this plan include child abuse reporting procedures, teacher notification of dangerous pupil procedures, disaster response procedures, procedures for safe arrival and departure from school, sexual harassment policy, and dress code policy. Lakeside School's most recent school safety plan was reviewed, updated, and shared with school staff.

The district administers scheduled a maintenance program to ensure that all classrooms and facilities are well-maintained and in good repair. The district's maintenance department manages larger projects that may require third party contractors. School custodians are qualified and equipped to handle minor routine repairs and maintenance projects.

The M&O Director reviews and approves all work orders before they are prepared by office staff and submitted to M&O for resolution. The district's maintenance department prioritizes incoming requests based upon the nature of the project. Safety issues are always given the highest priority and resolved immediately by either the site custodian or M&O staff. The principal or custodial staff contact M&O via cell phone or hand-held radio for urgent situations.

Lakeside School is proud of its high standards regarding campus maintenance and general housekeeping practices. Custodial staff are supervised by and collaborate with the district's Director of M&O to ensure classrooms and campus grounds are well-maintained and kept safe and functioning for students, staff, and visitors. Custodians follow a detailed set of cleaning standards, schedules, and policies for maintaining a clean and safe environment for learning. Upon hire, custodians participate in a formal training session that covers state mandated health and safety topics. The Director of M&O meets with custodians monthly to address safety issues, district policies, and school activities schedules.

The principal communicates frequently with custodians regarding school facilities and safety issues, custodial responsibilities, and housekeeping needs. Every morning before school begins, the day custodian secures the school gates and inspects school facilities for safety hazards and maintenance issues that require attention before staff and students arrive on campus. Any graffiti or signs of vandalism are removed immediately. All staff members share the responsibility to check restrooms frequently as a proactive measure in keeping facilities stocked, safe, and sanitary.

## School Facility Conditions and Planned Improvements

Custodians are assigned to Lakeside School for routine maintenance, daily custodial duties, and special events. The day custodians' routine includes general maintenance duties; preparing facilities for mealtime activities; cleaning the cafeteria after meals are served; cleaning restrooms and classrooms; and fulfilling basic custodial needs for students and staff. Two full-time evening custodians are responsible for cleaning classrooms and restrooms. One full-time groundskeeper is responsible for maintaining landscaping and irrigation systems. The Director of M&O follows-up regularly to ensure custodians are following the district's cleaning standards and to survey campus facilities to identify deficiencies that should be corrected to maintain high safety and cleanliness standards.

Year and month of the most recent FIT report

May 30, 2024

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
<b>Systems:</b> Gas Leaks, Mechanical/HVAC, Sewer	X			HVAC professionals are on call and remediate any problem that arises.
<b>Interior:</b> Interior Surfaces			X	M&O department has replaced dirty/broken ceiling tiles and has developed a plan to address interior surfaces that need attention.
<b>Cleanliness:</b> Overall Cleanliness, Pest/Vermin Infestation		X		M&O department has updated cleaning schedules to address areas of need on campus.
<b>Electrical</b>	X			All electrical is in good working order.
<b>Restrooms/Fountains:</b> Restrooms, Sinks/ Fountains			X	Leaking sinks and toilets have been repaired and/or replaced. No issues at this time.
<b>Safety:</b> Fire Safety, Hazardous Materials	X			All safety concerns are addressed immediately.
<b>Structural:</b> Structural Damage, Roofs	X			No structural issues at this time.
<b>External:</b> Playground/School Grounds, Windows/ Doors/Gates/Fences		X		The school grounds, windows, doors, gates, and fences are in working order. All safety concerns are addressed immediately.

## Overall Facility Rate

Exemplary	Good	Fair	Poor
		X	



## B. Pupil Outcomes

### State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

#### Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

#### College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

### Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
English Language Arts/Literacy (grades 3-8 and 11)	39	39	36	35	46	47
Mathematics (grades 3-8 and 11)	13	14	17	16	34	35

## 2023-24 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	699	685	98.00	2.00	39.27
Female	351	341	97.15	2.85	44.87
Male	348	344	98.85	1.15	33.72
American Indian or Alaska Native	0	0	0	0	0
Asian	47	46	97.87	2.13	47.83
Black or African American	32	32	100.00	0.00	21.88
Filipino	--	--	--	--	--
Hispanic or Latino	496	485	97.78	2.22	38.35
Native Hawaiian or Pacific Islander	--	--	--	--	--
Two or More Races	42	42	100.00	0.00	33.33
White	74	72	97.30	2.70	45.83
English Learners	84	79	94.05	5.95	0.00
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	447	440	98.43	1.57	38.18
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	80	76	95.00	5.00	2.63

## 2023-24 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	699	684	97.85	2.15	13.60
Female	351	341	97.15	2.85	12.90
Male	348	343	98.56	1.44	14.29
American Indian or Alaska Native	0	0	0	0	0
Asian	47	46	97.87	2.13	26.09
Black or African American	32	32	100.00	0.00	3.13
Filipino	--	--	--	--	--
Hispanic or Latino	496	484	97.58	2.42	11.57
Native Hawaiian or Pacific Islander	--	--	--	--	--
Two or More Races	42	42	100.00	0.00	4.76
White	74	72	97.30	2.70	25.00
English Learners	84	80	95.24	4.76	1.25
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	447	439	98.21	1.79	10.71
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	80	75	93.75	6.25	1.33



## CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA for Science. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
Science (grades 5, 8 and high school)	19.03	24.19	19.10	21.56	30.29	30.73



## 2023-24 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	218	215	98.62	1.38	24.19
Female	101	99	98.02	1.98	26.26
Male	117	116	99.15	0.85	22.41
American Indian or Alaska Native	0	0	0	0	0
Asian	13	13	100.00	0.00	53.85
Black or African American	--	--	--	--	--
Filipino	--	--	--	--	--
Hispanic or Latino	152	150	98.68	1.32	21.33
Native Hawaiian or Pacific Islander	--	--	--	--	--
Two or More Races	--	--	--	--	--
White	29	28	96.55	3.45	32.14
English Learners	17	17	100.00	0.00	0.00
Foster Youth	0	0	0	0	0
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	138	136	98.55	1.45	20.59
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	23	23	100.00	0.00	4.35

## B. Pupil Outcomes

### State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

## 2023-24 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT requires only participation results for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	100	100	100	100	100
Grade 7	100	100	100	100	100

## C. Engagement

### State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

#### 2024-25 Opportunities for Parental Involvement

Parents are encouraged to be involved in their child's learning environment by attending school events, serving on a school committee, and volunteering at the school. Staff welcome parents' assistance in the classroom or library, chaperoning field trips, and organizing fundraisers.

Back to School Night, Open House, Camp Keep, Eighth Grade Graduation, parent conferences, and Bulldog Days provide wonderful experiences for parents to interact with the school community while supporting their child's efforts. As a member of the School Site Council, English Learner Advisory Council, or the booster club, parents have the opportunity to provide input on school activities, programs, and financial planning. The School Site Council, an elected group of parents and school staff, is a major governing body that provides guidance for and approves the school site plan, school budget, and school safety plan.

Lakeside School supports parent involvement in all school activities and programs by emphasizing communication (in both English and Spanish) between the school and home. Teacher newsletters, telephone calls, letters, flyers, parent conferences, the school website, and Parent Square are used to keep parents up to date on school information and student progress. The school's web site is a valuable resource for general information about the school and its programs, schedules, staff, and educational resources. School staff encourage parents to present ideas and suggestions at meetings on an individual basis or by written communication. Parents may contact their child's teacher or school office staff at (661) 831-3503 for more information about Lakeside School or to volunteer their talents.

## 2023-24 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	985	948	280	29.5
Female	481	462	146	31.6
Male	504	486	134	27.6
Non-Binary	--	--	--	--
American Indian or Alaska Native	--	--	--	--
Asian	71	63	10	15.9
Black or African American	46	45	17	37.8
Filipino	11	11	1	9.1
Hispanic or Latino	663	644	184	28.6
Native Hawaiian or Pacific Islander	--	--	--	--
Two or More Races	23	23	13	56.5
White	103	103	29	28.2
English Learners	166	154	56	36.4
Foster Youth	13	--	--	--
Homeless	--	--	--	--
Socioeconomically Disadvantaged	658	629	191	30.4
Students Receiving Migrant Education Services	--	--	--	--
Students with Disabilities	131	130	57	43.8

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

## C. Engagement

### State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

## Suspensions and Expulsions

This table displays suspensions and expulsions data.

Rate	School 2021-22	School 2022-23	School 2023-24	District 2021-22	District 2022-23	District 2023-24	State 2021-22	State 2022-23	State 2023-24
Suspensions	4.32	9.47	8.63	3.19	5.24	6.15	3.17	3.60	3.28
Expulsions	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.08	0.07



## 2023-24 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	8.63	0.00
Female	8.32	0.00
Male	8.93	0.00
Non-Binary		
American Indian or Alaska Native	0.00	0.00
Asian	0.00	0.00
Black or African American	19.57	0.00
Filipino	0.00	0.00
Hispanic or Latino	9.65	0.00
Native Hawaiian or Pacific Islander	0.00	0.00
Two or More Races	8.70	0.00
White	4.85	0.00
English Learners	10.24	0.00
Foster Youth	30.77	0.00
Homeless	0.00	0.00
Socioeconomically Disadvantaged	9.57	0.00
Students Receiving Migrant Education Services	0.00	0.00
Students with Disabilities	10.69	0.00

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

## 2024-25 School Safety Plan

The Comprehensive School Site Safety Plan was originally developed for Lakeside School in collaboration with local agencies and district administration to fulfill Senate Bill 187 requirements. Components of this plan include child abuse reporting procedures, response to a pandemic, teacher notification of dangerous pupil procedures, disaster response procedures, procedures for safe arrival and departure from school, sexual harassment policy, and dress code policy. Lakeside School's most recent school safety plan is reviewed, updated, and shared with the School Site Council and staff annually in the fall. Students and staff participate in monthly safety drills, and the Great California Shake-out earthquake drill in the fall of each year.

## D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

### 2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	27		1	
1	29		7	
2	54			1
3	28		1	
4	32		1	
5	38			1
6	23	14	23	5

### 2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	22	1	1	
1	28		7	
2	52			1
3	27		2	
4	20	1	1	
5	23	1	1	
6	29	7	7	20

### 2023-24 Elementary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	19	1	2	
1	19	14		
2	39		1	1
3	26		2	
4	34			2
5	32		1	
6	30	5	9	22
Other	10	7		



### 2023-24 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	0

### 2023-24 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. The "Other" category is for all other student support services staff positions not listed.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	1
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	1
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	1
Resource Specialist (non-teaching)	
Other	0.5

### Fiscal Year 2022-23 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2022-23 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$6,712.80	\$2,848.96	\$3,863.85	\$59,961.00
District	N/A	N/A	\$6,778.68	\$73,561
Percent Difference - School Site and District	N/A	N/A	-54.8	-20.4
State	N/A	N/A	\$10,771	\$94,129
Percent Difference - School Site and State	N/A	N/A	-94.4	-44.3

### Fiscal Year 2023-24 Types of Services Funded

In addition to state Local Control Funding Formula, Lakeside Union School District receives the following state and federal categorical funding for special programs.

- English Language Acquisition Program, Teacher Training & Student Assistance
- Lottery: Instructional Materials

## Fiscal Year 2023-24 Types of Services Funded

- Special Education
- State Lottery
- Title I, II, III
- Transportation

## Fiscal Year 2022-23 Teacher and Administrative Salaries

This table displays the 2022-23 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$52,336	\$57,839
Mid-Range Teacher Salary	\$76,035	\$90,040
Highest Teacher Salary	\$99,767	\$118,647
Average Principal Salary (Elementary)	\$128,124	\$144,639
Average Principal Salary (Middle)	\$129,124	\$148,270
Average Principal Salary (High)	\$0	\$161,275
Superintendent Salary	\$197,343	\$229,986
Percent of Budget for Teacher Salaries	25%	31%
Percent of Budget for Administrative Salaries	4%	6%

## Professional Development

Lakeside School makes every effort to meet the academic, emotional, and physical needs of our students. Counseling support may be provided by school administrators and teachers.

Our Local Control Agency Plan (LCAP), developed by stakeholders, includes three primary goals:

1. All students will demonstrate growth towards meeting or exceeding standards in ELA, Math, Science, HSS, and ELD, as demonstrated through state assessments, local formative assessments and course grades.
2. The district will provide an engaging and nurturing environment where students will demonstrate a positive growth in attendance rates, decrease in student suspension and expulsion and increase in parental involvement.
3. The district will continue to hire the most qualified teachers and train them in the latest instructional strategies, maintain clean, safe, functional facilities that are in good repair, and provide sufficient standards aligned to instructional materials in core academics for all students with a focus on Students with Disabilities, English Learners, low-income, and foster youth. This goal will increase the quality of instruction and have a positive impact on student growth.

Programs currently being implemented at are: IlluminateEd, Imagine Learning, and Guided Reading. Teachers and administrators have received and continue to receive professional development during the school day and after school through in-services and workshops, on the currently implemented programs.

Lakeside School acquires highly qualified nonteaching support staff as needed through the Kern County SELPA for: health services, speech and language therapy, occupational therapy, adapted and physical therapy, psychological services, deaf and hard of hearing services, and vision, orientation, and mobility services.

All training and curriculum development at Lakeside Union School District revolves around the California Common Core State Standards and Frameworks. All training activities are focused on curriculum and driven by teacher and student needs. Staff development activities are selected through a collaborative effort of teaching staff and based upon assessment results, staff



Professional Development

survey results, feedback from both teaching and administrative staff, school goals and through weekly Professional Learning Communities Meetings.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2022-23	2023-24	2024-25
Number of school days dedicated to Staff Development and Continuous Improvement	6	6	6

## **Agenda Item: Disposal of Surplus Vehicles**

**Background:** The district has identified a vehicle(s) as surplus that is no longer needed or in service. The vehicle(s) has reached the end of its useful life or has become cost-prohibitive to maintain. The district is seeking approval to dispose of this surplus vehicle(s) in accordance with state law and district policy.

**Recommendation:** It is recommended that the Board of Education approve the disposal of the following surplus vehicle(s):

1. 1988 BLUE BIRD ALL AMERICAN.

The surplus vehicle(s) will be sold at public auction, donated to an appropriate nonprofit organization, or disposed of in a manner compliant with California Education Code Section 17545 and any applicable local regulations.

**Fiscal Impact:** The sale or disposal of surplus vehicle(s) is expected to generate revenue or cost savings related to storage, insurance, and maintenance.

**Action Requested:** It is requested that the Board of Education approve the disposal of the surplus vehicle(s) as outlined above.

**BEFORE THE GOVERING BOARD  
OF THE LAKESIDE UNION SCHOOL DISTRICT OF  
KERN COUNTY, STATE OF CALIFORNIA**

**In the Matter of:**

<b>IMPOUNDMENT OF LOCAL TAX</b>	)	
<b>REVENUES TO ANTICIPATE PENDING</b>	)	
<b>CLAIMS AND/OR LITIGATION</b>	)	<b>RESOLUTION NO. 01142025</b>
	)	

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**WHEREAS**, the Auditor-Controller of the County of Kern has recently informed the District of potential adverse consequences to local tax and general fund monies of the District attributable to pending court action; and

**WHEREAS**, several claims are now pending before the Assessment Appeals Board which, if determined favorably to the taxpayer will substantially impact revenues of the District through a forced refund; and

**WHEREAS**, counsel has advised the Board that a school board may not defer repayment of a tax refund over an installment period of up to ten (10) years pursuant to Education Code section 35201 due to hardship or any other factor; and

**WHEREAS**, Education Code section 14240 authorizes this Board to direct the County Auditor to impound local tax revenues pending determination of court action or administrative tax protests is that such money remains outside the scope of further Board action pending resolution of the dispute.

**NOW, THEREFORE**, the Board resolves as follows:

1. The Superintendent is authorized and directed to develop a projection of the appropriate amount of money to be impounded in light of the above tax protests and court litigation.
2. The Superintendent shall report that amount to the Board and notify the County-Auditor-Controller of the exact dollar amount to be impounded and the day on which such impound is to be made.
3. The amount so impounded shall be derived entirely from anticipated local tax revenues. No part of the impounded funds shall come from the general reserve or current operating year monies of the district.

The foregoing resolution on motion of \_\_\_\_\_, and seconded by \_\_\_\_\_, was duly passed and adopted this 14th day of January, 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

BOARD OF TRUSTEES OF THE  
LAKESIDE UNION SCHOOL DISTRICT

By: \_\_\_\_\_  
Authorized Agent

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

I **HEREBY CERTIFY** that the foregoing is a full, true, and correct excerpt from the Journal of the Board of Trustees of the Lakeside Union School District pertaining to the adoption of the foregoing Resolution at a regular meeting held on January 14, 2025.

\_\_\_\_\_  
Authorized Agent of the Board of Trustees of  
the Lakeside Union School District,  
County of Kern, State of California





Lakeside Union School District  
County of Kern  
Bakersfield, California  
June 30, 2024

Independent Auditor's Report  
and Financial Statements



Lakeside Union School District  
Table of Contents  
June 30, 2024

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## **Independent Auditor's Report**

To the Board of Trustees  
Lakeside Union School District  
Bakersfield, California 93311

### **Report on the Audit of the Financial Statements**

#### **Opinions**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lakeside Union School District ("the District") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Lakeside Union School District as of June 30, 2024, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedule of the District's proportionate share of the net pension liability, schedule of District pension contributions, and schedule of changes in the District's OPEB liability and related ratios, identified as Required Supplementary Information in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an 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 Lakeside Union School District's basic financial statements. The combining financial statements are presented for purposes of additional analysis and are not required parts of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2, *Code of Federal Regulations*, Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F—Audit Requirements (Uniform Guidance), and is also not a required part of the basic financial statements. The accompanying other supplementary information is presented for purposes of additional analysis as required by the State's audit guide, *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, California Code of Regulations, Section 19810 and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements and other supplementary information and the schedule of expenditures of federal awards are 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, 2024 on our consideration of Lakeside Union School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting and compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lakeside Union School District's internal control over financial reporting and compliance.

Respectfully submitted,



Linger, Peterson & Shrum  
Fresno, California  
December 11, 2024



## Lakeside Union School District

TY BRYSON, DISTRICT SUPERINTENDENT

*"BUILDING ON EXCELLENCE"*

14535 Old River Road, Bakersfield, California 93311

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### **MANAGEMENT'S DISCUSSION AND ANALYSIS**

#### **FOR THE YEAR ENDED JUNE 30, 2024**

The discussion and analysis of the Lakeside Union School District's (the "District") financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2024. The intent of this discussion and analysis is to look at the District's financial performance as a whole; readers should also review the basic financial statements and notes to enhance their understanding of the District's financial performance.

#### **FINANCIAL HIGHLIGHTS**

Key financial highlights for fiscal year 2024 are as follows:

- Total assets increased \$8,612,120. Net position increased \$5,751,659 from the prior year net position, which represents a 400.53% increase from fiscal year 2023 net position.
- General revenues accounted for \$22,422,387 of the total revenues. Program specific revenues, in the form of charges for services were \$3,552,961 and operating grants and contributions accounted for \$7,229,726.
- The District had \$27,453,415 in expenses related to governmental activities; only \$10,782,687 of these expenses were offset by program specific charges for services, grants and contributions. General revenues (primarily interest, property taxes, and Federal and State aid not restricted to specific purposes) of \$22,422,387 were adequate to provide for these programs.

#### **USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the District as a financial whole, or as an entire operating entity.

The Statement of Net Position and Statement of Activities provide information about the activities as a whole District, presenting both an aggregate view of the District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending.

## **REPORTING THE DISTRICT AS A WHOLE**

The Statement of Net Position and the Statement of Activities While this report contains a large number of funds used by the District to provide programs and activities, the view of the District as a whole, looks at all financial transactions and asks the question: "How did we do financially during the fiscal year?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting system used by most private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses, regardless of when cash was received or paid.

These two statements report the District's net position and changes in net position. This change in net position is important because it identifies whether the financial position of the District has improved or diminished for the District as a whole. The cause of this change may be the result of many factors, some financial, some not. Nonfinancial factors include the District's property tax base, current property tax laws in California restricting revenue growth, facility conditions, required educational programs, and other factors.

In the Statement of Net Position and the Statement of Activities, the District reports the following activities:

- Governmental activities – All of the District's programs and services are reported here, including instruction, support services, operation and maintenance of plant, pupil transportation, and extracurricular activities.

## **Reporting the District's Most Significant/Major Funds**

### ***Fund Financial Statements***

Fund financial reports provide detailed information about the District's major funds. The District uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the District's most significant funds. The District's major governmental funds are the General Fund, Building Fund, and Capital Facilities Fund.

### ***Governmental Funds***

All of the District's activities are reported in governmental funds, which focus on how monies flow into and out of those funds and the balances left at the fiscal year end for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed, short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent in the near future to finance educational programs. The relationship, or differences, between governmental activities reported in the Statement of Net Position and the Statement of Activities, and the governmental funds is reconciled in the financial statements.



## THE DISTRICT AS A WHOLE

### *Net Position*

The perspective of the Statement of Net Position is of the District as a whole. Table 1 provides a summary of the District's net position for 2024 compared to 2023:

**Table 1: Net Position**

	Fiscal Year Ended June 30, 2024	Fiscal Year Ended June 30, 2023	Percentage Change
<b>Assets</b>			
Current and other assets	\$ 28,230,073	\$ 20,502,619	37.69%
Capital assets	14,884,600	13,999,934	6.32%
Total Assets	<u>\$ 43,114,673</u>	<u>\$ 34,502,553</u>	24.96%
<b>Deferred Outflows of Resources</b>	<u>\$ 4,726,792</u>	<u>\$ 3,757,888</u>	25.78%
<b>Liabilities</b>			
Current liabilities	\$ 815,932	\$ 1,180,498	-30.88%
Long-term liabilities	38,944,283	34,202,789	13.86%
Total Liabilities	<u>\$ 39,760,215</u>	<u>\$ 35,383,287</u>	12.37%
<b>Deferred Inflows of Resources</b>	<u>\$ 893,576</u>	<u>\$ 1,441,139</u>	-38.00%
<b>Net Position</b>			
Net investment in capital assets	\$ (8,166,069)	\$ (5,801,060)	40.77%
Restricted	22,704,858	16,591,775	36.84%
Unrestricted	(7,351,115)	(9,354,700)	-21.42%
Total Net Position	<u>\$ 7,187,674</u>	<u>\$ 1,436,015</u>	400.53%

Total assets increased \$8,612,120. Net position of the District's governmental activities increased \$5,751,659 from the prior year net position.

### Changes in Net Position

Table 2 reflects the change in net position for fiscal year 2024 compared to 2023:

**Table 2: Changes in Net Position**

	Fiscal Year Ended June 30, 2024	Fiscal Year Ended June 30, 2023	Percentage Change
<b>Revenues</b>			
Program revenues:			
Charges for services	\$ 3,552,961	\$ 1,704,968	108.39%
Operating grants and contributions	7,229,726	9,652,876	-25.10%
General revenues:			
LCFF sources	19,559,414	17,023,413	14.90%
State revenues	1,285,671	1,418,172	-9.34%
Local revenues	1,577,302	1,039,899	51.68%
Total Revenues	<u>\$ 33,205,074</u>	<u>\$ 30,839,328</u>	7.67%
<b>Expenses</b>			
Program expenses:			
Instruction	\$ 13,080,528	\$ 12,558,292	4.16%
Instruction-related services	1,466,301	1,505,136	-2.58%
Pupil services	3,483,860	2,817,028	23.67%
Ancillary services	49,984	42,875	16.58%
Community services	111,685	94,277	18.46%
General administration	1,424,284	1,097,307	29.80%
Plant services	3,269,412	2,470,847	32.32%
Other	3,652,069	4,193,968	-12.92%
Interest on long-term obligations	915,292	680,440	34.51%
Total Expenses	<u>\$ 27,453,415</u>	<u>\$ 25,460,170</u>	7.83%
<b>Changes in Net Position</b>	<u>\$ 5,751,659</u>	<u>\$ 5,379,158</u>	6.92%

### THE DISTRICT'S FUNDS

The District's governmental funds are accounted for using the modified accrual basis of accounting. Total governmental funds had revenues of \$32,307,820, and expenditures of \$27,609,052. The positive change in the governmental fund balance for the year of \$4,698,768, reflects that the District was able to meet current costs with current revenue.

### General Fund Budgeting Highlights

The District's budget is prepared according to California law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted funds are the General Fund, Building Fund, and Capital Facilities Fund.

During the course of fiscal year 2024, the District amended its General Fund budget as needed. The District uses a site-based budget. The budgeting systems are designed to tightly control total site budgets, but provide flexibility for site management.

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

At the end of fiscal year 2024, the District had \$14,884,600 invested in capital assets. Table 3 reflects fiscal year 2024 balances compared to 2023:

**Table 3: Capital Assets at Year-End (Net of Depreciation)**

	Fiscal Year Ended June 30, 2024	Fiscal Year Ended June 30, 2023	Percentage Change
Land	\$ 5,825,200	\$ 5,825,200	0.00%
Work-in-Progress	1,003,886	-	0.00%
Land improvements	1,934,532	2,114,020	-8.49%
Buildings	5,671,470	5,938,396	-4.49%
Equipment	449,512	122,318	267.49%
Total assets	<u>\$ 14,884,600</u>	<u>\$ 13,999,934</u>	6.32%

### Long-Term Debt

At year-end, the District had \$12,801,000 in net pension liability. This is an increase of \$1,555,000 from last year as shown in Table 4.

**Table 4: Outstanding Debt, at Year-End**

	Fiscal Year Ended June 30, 2024	Fiscal Year Ended June 30, 2023	Percentage Change
General obligation bonds payable	\$ 21,056,219	\$ 17,844,044	18.00%
Accreted interest	1,957,112	1,919,612	1.95%
Other post-employment benefits payable	3,041,854	3,114,779	-2.34%
Compensated absences payable	88,098	78,354	12.44%
Net pension liability	12,801,000	11,246,000	13.83%
Total	<u>\$ 38,944,283</u>	<u>\$ 34,202,789</u>	13.86%

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

With the current Governor's interest in supporting school facility funding, there is hope for additional funding. With the challenges that are currently faced at Lakeside Union School District we will continue to explore and advocate for any possible funding sources to update and improve facilities. The District is committed to remaining fiscally conservative while making certain we address our facilities updates in an organized and informed fashion.

The Lakeside Union School District maintains more than the required 5% reserve for economic uncertainties, and continues to build its special reserves. The Lakeside Union School District has no longterm debt other than the net pension liability and, as in the past, will continue to be fiscally conservative.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the District's finances, and to reflect the District's accountability for the monies it receives. Questions about this report or additional financial information needs should be directed to Kimberly Scogin, Business Manager, at Lakeside Union School District, 14535 Old River Road, Bakersfield, California 93311.

## Basic Financial Statements



Lakeside Union School District  
Statement of Net Position  
June 30, 2024

	Governmental Activities
Assets:	
Cash and cash equivalents	\$ 26,489,971
Accounts receivable	1,271,347
Due from grantor governments	468,755
Capital assets not depreciated	6,829,086
Capital assets, net of accumulated depreciation and amortization	8,055,514
Total assets	<u>43,114,673</u>
Deferred Outflows of Resources:	
Deferred outflows of resources - Pensions	4,011,843
Deferred outflows of resources - OPEB	714,949
Total deferred outflows of resources	<u>4,726,792</u>
Liabilities:	
Accounts payable	723,734
Due to grantor governments	52,709
Unearned revenue	39,489
Long-term liabilities	
Other than pensions and OPEB due within one year	382,322
Other than pensions and OPEB due after one year	22,719,107
Net pension liability	12,801,000
Other postemployment benefits liability (OPEB)	3,041,854
Total liabilities	<u>39,760,215</u>
Deferred Inflows of Resources:	
Deferred inflows of resources - Pensions	524,033
Deferred inflows of resources - OPEB	369,543
Total deferred inflows of resources	<u>893,576</u>
Net Position:	
Net investment in capital assets	(8,166,069)
Restricted for:	
Debt service	654,603
Capital projects	18,040,084
Other purposes	4,010,171
Unrestricted	(7,351,115)
Total net position	<u>\$ 7,187,674</u>

The accompanying notes are an integral part of this statement.

Lakeside Union School District  
Statement of Activities  
Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for	Operating	Revenue and
		Services	Grants and	Changes in
			Contributions	Net Position
				Governmental
				Activities
Primary Government:				
Governmental Activities:				
Instruction	\$ 13,080,528	\$ -	\$ 2,897,757	\$ (10,182,771)
Instruction-related services	1,466,301	-	90,486	(1,375,815)
Pupil services	3,483,860	-	2,741,186	(742,674)
Ancillary services	49,984	-	-	(49,984)
Community services	111,685	-	46,556	(65,129)
General administration	1,424,284	3,552,961	113,449	2,242,126
Plant services	3,269,412	-	42,673	(3,226,739)
Other outgo	3,652,069	-	1,297,619	(2,354,450)
Interest on long-term obligations	915,292	-	-	(915,292)
Total governmental activities	27,453,415	3,552,961	7,229,726	(16,670,728)
Total primary government	\$ 27,453,415	\$ 3,552,961	\$ 7,229,726	(16,670,728)
General Revenues:				
LCFF sources				19,559,414
State revenues				1,285,671
Local revenues				1,577,302
Total general revenues				22,422,387
Change in Net Position				5,751,659
Net Position - Beginning				1,436,015
Net Position - Ending				\$ 7,187,674

The accompanying notes are an integral part of this statement.

Lakeside Union School District  
Balance Sheet - Governmental Funds  
June 30, 2024

	General Fund (Combined)	Building Fund	Capital Facilities Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets:</b>					
Cash in County Treasury	\$ 7,485,332	\$ 3,334,831	\$13,941,595	\$ 1,635,163	\$ 26,396,921
Cash on hand and in banks	-	-	-	91,917	91,917
Cash in revolving fund	1,000	-	-	-	1,000
Cash with a fiscal agent/trustee	-	-	133	-	133
Accounts receivable	126,306	-	664,026	481,015	1,271,347
Due from grantor governments	468,755	-	-	-	468,755
Total assets	<u>8,081,393</u>	<u>3,334,831</u>	<u>14,605,754</u>	<u>2,208,095</u>	<u>28,230,073</u>
<b>Liabilities and Fund Balance:</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 676,798	\$ -	\$ 9,598	\$ -	\$ 686,396
Due to grantor governments	52,709	-	-	-	52,709
Unearned revenue	39,489	-	-	-	39,489
Total liabilities	<u>768,996</u>	<u>-</u>	<u>9,598</u>	<u>-</u>	<u>778,594</u>
<b>Fund Balance:</b>					
<b>Nonspendable fund balances:</b>					
Revolving cash	1,000	-	-	-	1,000
Restricted fund balances	2,565,776	3,334,831	14,596,156	2,208,095	22,704,858
Assigned fund balances	234,929	-	-	-	234,929
<b>Unassigned:</b>					
Reserve for economic uncertainty	4,000,000	-	-	-	4,000,000
Other unassigned	510,692	-	-	-	510,692
Total fund balance	<u>7,312,397</u>	<u>3,334,831</u>	<u>14,596,156</u>	<u>2,208,095</u>	<u>27,451,479</u>
Total liabilities and fund balances	<u>\$ 8,081,393</u>	<u>\$ 3,334,831</u>	<u>\$14,605,754</u>	<u>\$ 2,208,095</u>	<u>\$ 28,230,073</u>

The accompanying notes are an integral part of this statement.

Lakeside Union School District  
Reconciliation of the Balance Sheet - Governmental Funds, to the Statement of Net Position  
June 30, 2024

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Total Fund Balances - Balance Sheet, Governmental Funds \$ 27,451,479

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:

Capital assets	25,038,823
Accumulated depreciation/amortization	(10,154,223)

Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:

Accrued interest payable	(37,338)
General obligation bonds payable	(21,056,219)
Accreted interest	(1,957,112)
Other post-employment benefits payable (OPEB)	(3,041,854)
Net pension liability	(12,801,000)
Compensated absences payable	(88,098)

Deferred outflows and inflows of resources are not reported in the funds because they are applicable to future periods:

Deferred outflows of resources related to pensions	4,011,843
Deferred inflows of resources related to pensions	(524,033)
Deferred outflows of resources related to OPEB	714,949
Deferred inflows of resources related to OPEB	(369,543)

Total Fund Balance of Governmental Activities - Statement of Net Position	<u>\$ 7,187,674</u>
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The accompanying notes are an integral part of this statement.

Lakeside Union School District  
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds  
Year Ended June 30, 2024

	General Fund (Combined)	Building Fund	Capital Facilities Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
LCFF sources:					
State apportionment or State aid	\$ 13,971,344	\$ -	\$ -	\$ -	\$ 13,971,344
Education protection account funds	2,529,091	-	-	-	2,529,091
Local sources	3,058,979	-	-	-	3,058,979
Federal revenue	715,940	-	-	1,037,773	1,753,713
Other State revenue	3,746,598	-	-	604,536	4,351,134
Other local revenue	1,776,819	1	3,922,789	943,950	6,643,559
Total revenues	<u>25,798,771</u>	<u>1</u>	<u>3,922,789</u>	<u>2,586,259</u>	<u>32,307,820</u>
Expenditures:					
Current:					
Instruction	12,316,712	-	-	-	12,316,712
Instruction-related services	1,400,292	-	-	-	1,400,292
Pupil services	2,139,244	-	-	1,198,302	3,337,546
Ancillary services	-	-	-	49,984	49,984
Community services	108,614	-	-	-	108,614
General administration	1,317,782	-	54,526	-	1,372,308
Plant services	1,962,063	1,454,659	461,657	-	3,878,379
Other outgo	3,652,069	-	-	-	3,652,069
Capital outlay	405,207	-	92,324	-	497,531
Debt service:					
Principal	-	-	-	117,825	117,825
Interest and other service charges	-	-	-	877,792	877,792
Total expenditures	<u>23,301,983</u>	<u>1,454,659</u>	<u>608,507</u>	<u>2,243,903</u>	<u>27,609,052</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,496,788</u>	<u>(1,454,658)</u>	<u>3,314,282</u>	<u>342,356</u>	<u>4,698,768</u>
Other Financing Sources (Uses):					
Proceeds from sale of bonds	-	3,158,289	-	-	3,158,289
Other sources	-	-	-	234,963	234,963
Total other financing sources (uses)	<u>-</u>	<u>3,158,289</u>	<u>-</u>	<u>234,963</u>	<u>3,393,252</u>
Net Change in Fund Balance	2,496,788	1,703,631	3,314,282	577,319	8,092,020
Fund Balance, July 1	4,815,609	1,631,200	11,281,874	1,630,776	19,359,459
Fund Balance, June 30	<u>\$ 7,312,397</u>	<u>\$ 3,334,831</u>	<u>\$ 14,596,156</u>	<u>\$ 2,208,095</u>	<u>\$ 27,451,479</u>

The accompanying notes are an integral part of this statement.



Lakeside Union School District  
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Governmental Funds, to the Statement of Activities  
Year Ended June 30, 2024

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Net Change in Fund Balances - Total Governmental Funds \$ 8,092,020

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period:

Expenditures for capital outlay	1,409,093
Depreciation and amortization expense	(524,427)

Governmental funds report repayments of long-term debt 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: 117,825

Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds:

Change in accrued interest payable and accreted interest	(37,500)
Compensated absences	(9,744)
Other post-employment benefits cost in excess of contributions	21,171

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Amounts recognized in the funds as proceeds from debt were: (3,330,000)

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

13,221

Change in Net Position of Governmental Activities - Statement of Activities	\$ 5,751,659
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The accompanying notes are an integral part of this statement.

**Note 1 - Summary of Significant Accounting Policies**

Lakeside Union School District (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 accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

***Reporting Entity***

The District's combined financial statements include the accounts of all its operations. The District evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the District's reporting entity, as set forth in GASB Statement No. 14, "The Financial Reporting Entity," include whether:

- the organization is legally separate (can sue and be sued in its name)
- the District holds the corporate powers of the organization
- the District appoints a voting majority of the organization's board
- the District is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the District
- there is fiscal dependency by the organization on the District

The District also evaluated each legally separate, tax-exempt organization whose resources are used principally to provide support to the District to determine if its omission from the reporting entity would result in financial statements which are misleading or incomplete. GASB Statement No. 14 requires inclusion of such an organization as a component unit when: 1) The economic resources received or held by the organization are entirely or almost entirely for the direct benefit of the District, its component units or its constituents; and 2) The District or its component units is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the organization; and 3) Such economic resources are significant to the District.

Based on these criteria, the District has no component units. Additionally, the District is not a component unit of any other reporting entity as defined by the GASB Statement.

***Basis of Presentation, Basis of Accounting***

**Basis of Presentation**

Government-wide Statements: The statement of net position and the statement of activities include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function, excluding fiduciary funds, 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. The District does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the District's funds, with separate statements presented for each fund category. 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 nonmajor funds.

The District reports the following major governmental funds:

General Fund is the general operating fund of the District. It is used to account for all financial resources not accounted for and reported in another fund. The General Fund, reported in these financial statements, includes the following Funds maintained by the District:

- Special Revenue Fund for Other Than Capital Outlay Projects (Fund 17)

Although funds listed above are separate funds authorized in the Education Code, they don't meet the definition of a Special Revenue Fund under accounting principles generally accepted in the United States of America, and have therefore been combined into the General Fund for financial reporting purposes. The beginning fund balances have also been combined.

Building Fund is used to account for the acquisition of major governmental capital facilities and buildings from the sale of bond proceeds.

Capital Facilities Fund is used to account for resources received from developer impact fees assessed under provisions of the California Environmental Quality Act (CEQA).

The District reports the following nonmajor governmental funds:

Student Body Fund is used to account for revenues received and expenditures made related to student activity funds.

Cafeteria Fund is used to account for revenues received and expenditures made to operate the District's cafeterias.

County School Facilities Fund is used to account for the accumulation and expenditure of funds for projects funded under the Leroy F. Greene School Facilities Act of 1998, as established by the Board in accordance with Education Code 42840 et seq.

Bond Interest and Redemption Fund is maintained by the County Treasurer and is used to account for both the accumulation of resources from ad valorem tax levies and the interest and redemption of principal of bonds issued by the District.

### Measurement Focus, Basis of Accounting

Government-wide Financial Statements: These financial statements are reported using the economic resources measurement focus. They 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. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within one year after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the District incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

### ***Encumbrances***

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

### ***Assets, Liabilities, and Equity***

#### Deposits and Investments

Cash balances held in banks and in revolving funds are insured to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized.

In accordance with Education Code Section 41001, the District maintains substantially all its cash in the Kern County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds, except for the Tax Override Funds, in which interest earned is credited to the general fund. Any investment losses are proportionately shared by all funds in the pool.

The county is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq. The funds maintained by the county are either secured by federal depository insurance or are collateralized.

Information regarding the amount of dollars invested in derivatives with Kern County Treasury was not available.

*Stores Inventories and Prepaid Expenditures*

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued at average cost and consist of expendable supplies held for consumption. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditure when incurred.

*Capital Assets*

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.



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

Asset Class	Examples	Estimated Useful Life in Years
Land		N/A
Site improvements	Paving, flagpoles, retaining walls, sidewalks, fencing, outdoor lighting	20
School buildings		50
Portable classrooms		25
HVAC systems	Heating, ventilation, air conditioning systems	20
Roofing		20
Interior construction		25
Carpet replacement		7
Electrical / plumbing		30
Sprinkler / fire system	Fire suppression systems	25
Outdoor equipment	Playground, radio towers, fuel tanks, pumps	20
Machinery and tools	Shop, maintenance equipment, tools	15
Kitchen equipment	Appliance	15
Custodial equipment	Floor scrubbers, vacuums, other	15
Science and engineering	Lab equipment, scientific apparatus	10
Furniture and accessories	Classroom and other furniture	20
Business machines	Fax, duplicating, and printing equipment	10
Copiers		5
Communications equipment	Mobile, portable radios, noncomputerized	10
Computer hardware	PC's, printers, network hardware	5
Computer software	Instructional, other short-term	5 to 20
Computer software	Administrative or long-term	10 to 20
Audiovisual equipment	Projectors, cameras (still and digital)	10
Athletic equipment	Gymnastics, football, weight machines, wrestling mats	10
Musical instruments	Pianos, strings, brass, percussion	10
Library books	Collections	5 to 7
Licensed vehicles	Buses, other on-road vehicles	8
Contractors' equipment	Major off-road vehicles, front-end loaders, large tractors, mobile air compressors	10
Grounds equipment	Mowers, tractors, attachments	15

#### Receivable and Payable Balances

The District believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

There are no significant receivables which are not scheduled for collection within one year of year end.

#### Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The current portion of the liabilities is recognized in the general fund at year end.

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 since 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.

#### 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.

#### Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the Government-wide Statement of Activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

#### Property Taxes

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on November 15 and March 15. Unsecured property taxes are payable in one installment on or before August 31. The County of Kern bills and collects the taxes for the District.

#### Fund Balances - Governmental Funds

Fund balances of the governmental funds are classified as follows.

Nonspendable Fund Balance - represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance - represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance - represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance - represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed" in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the District itself.

Unassigned Fund Balance - represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

#### ***Deferred Inflows and Deferred Outflows of Resources***

Deferred outflows of resources is a consumption of net assets or net position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of net assets or net position that is applicable to a future reporting period. Deferred outflows of resources and deferred inflows of resources are recorded in accordance with GASB Statement numbers 63 and 65.

#### ***GASB 54 Fund Presentation***

Consistent with fund reporting requirements established by GASB Statement No. 54, Fund 17 (Special Reserve Fund for Other Than Capital Outlay) and Fund 20 (Special Reserve Fund for Postemployment Benefits) are merged with the General Fund for purposes of presentation in the audit report, if applicable.

#### ***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 CalPERS Schools Pool Cost-Sharing Multiple-Employer Plan (CalPERS Plan) and CalSTRS Schools Pool Cost-Sharing Multiple Employer Plan (CalSTRS Plan) and additions to/deductions from the CalPERS Plan and CalSTRS Plan's fiduciary net positions have been determined on the same basis as they are reported by the CalPERS Financial Office and CalSTRS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined time frames. For this report, the following time frames are used:

Valuation Date (VD) (STRS)	June 30, 2022
Valuation Date (VD) (PERS)	June 30, 2022
Measurement Date (MD)	June 30, 2023
Measurement Period (MP)	July 1, 2022 to June 30, 2023

#### ***Use of Estimates***

The preparation of financial statements in conformity with GAAP requires the use of management's estimates. Actual results could differ from those estimates.

#### ***Fair Value Measurements***

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles as defined by Governmental Accounting Standards Board (GASB) Statement No. 72. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy is detailed as follows:

- Level 1 Inputs: Quoted prices (unadjusted) in active markets for identical assets or liabilities that a government can access at the measurement date.
- Level 2 Inputs: Inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.
- Level 3 Inputs: Unobservable inputs for an asset or liability.

For the current fiscal year the District did not have any recurring or nonrecurring fair value measurements.

#### ***Excess Sick Leave***

The District did not authorize or accrue any excess sick leave as that term is defined in subdivision (c) of Education Code Section 22170.5 for the District's employees who are members of the California State Teachers' Retirement System (CalSTRS).

### ***Excess Expenditures Over Appropriations***

As of June 30, 2024, expenditures exceeded appropriations in individual funds as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
General Fund (Combined):	
Classified Salaries	\$ 48,161
Employee Benefits	469,553
Capital Outlay	25,304
Building Fund:	
Services and Other Operating Expenditures	7,910
Capital Facilities Fund:	
Services and Other Operating Expenditures	33,403

General Fund: The District incurred unanticipated expenditures for salaries and other capital outlay.

Building Fund: The District incurred unanticipated expenditures for services and other operating expenditures.

Capital Facilities Fund: The District incurred unanticipated expenditures for services and other operating expenditures.

### ***Implementation of New Standards***

The following Governmental Accounting Standards Board (GASB) statements are effective for the current fiscal year:

#### **GASB Statement No. 99, Omnibus 2022**

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. Some requirements of GASB Statement No. 99 were effective immediately upon issuance, some were effective for fiscal years beginning after June 15, 2022, and the remaining requirements were effective for fiscal years beginning after June 15, 2023.

#### **GASB Statement No. 100, Accounting Changes and Error Corrections - An Amendment of GASB Statement No. 62**

The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections. Furthermore, this Statement addresses how information that is affected these changes and corrections should be presented in required supplementary information and supplementary information.



### ***Future Standards***

The following Governmental Accounting Standards Board (GASB) statements are effective for future years:

#### ***GASB Statement No. 101, Compensated Absences***

The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. This Statement requires that a liability for certain types of compensated absences - including parental leave, military leave, and jury duty leave, not be recognized until the leave commences. This Statement also establishes guidance for measuring a liability for leave that has not been used.

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

#### ***GASB Statement No. 102, Certain Risk Disclosures***

This Statement requires a government to assess whether a concentration or constraint as they relate to inflows and outflows of resources makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter.

#### ***GASB Statement No. 103, Financial Reporting Model Improvements***

This Statement requires that the information presented in management's discussion and analysis (MD&A) be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement emphasizes that the analysis provided in MD&A should avoid unnecessary duplication by not repeating explanations that may be relevant to multiple sections and that "boilerplate" discussions should be avoided by presenting only the most relevant information, focused on the primary government.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

## **Note 2 - Cash and Investments**

### ***Cash in County Treasury***

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Kern County Treasury as part of the common investment pool (\$6,867,501,460 as of June 30, 2024). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$26,396,921. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

### ***Cash on hand, in banks, and in revolving fund***

Cash balances on hand and in banks (\$91,917 as of June 30, 2024) and in the revolving fund \$1,000 are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

The District's cash and investments balances at June 30, 2024 are as follows:

	Fair Value
Cash in County Treasury	\$ 26,396,921
Cash on hand and in banks	91,917
Cash in revolving fund	1,000
Cash with a fiscal agent/trustee	133
Total cash and cash equivalents	<u>\$ 26,489,971</u>

### ***Analysis of Specific Deposit and Investment Risks***

#### **Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county is restricted by Government Code Section 53635 pursuant to Section 53601 to invest only in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the District was not exposed to significant credit risk.

#### **Custodial Credit Risk**

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name. At year end, the District was not exposed to significant custodial credit risk.

#### **Concentration of Credit Risk**

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District was not exposed to significant concentration of credit risk.

### Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the District was not exposed to significant interest rate risk.

### Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to significant foreign currency risk.

### **Investment Accounting Policy**

The District is required by GASB Statement No. 31 to disclose its policy for determining which investments, if any, are reported at amortized cost. The District's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

The District's investments in external investment pools are reported in conformity with GASB Statement No. 77 unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

### **Note 3 - Accounts Receivable**

Accounts receivable at June 30, 2024 consisted of the following:

	General Fund (Combined)	Capital Facilities Fund	All Other Governmental Funds	Total Governmental Funds
Federal programs	\$ 391,410	\$ -	\$ 464,492	\$ 855,902
State categorical aid programs	113,432	-	-	113,432
Interest	60,093	114,460	16,523	191,076
Other local receivables	30,126	549,566	-	579,692
Total	<u>\$ 595,061</u>	<u>\$ 664,026</u>	<u>\$ 481,015</u>	<u>\$ 1,740,102</u>

**Note 4 - Capital Assets**

Capital asset activity for the year ended June 30, 2024, was as follows:

Governmental activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	\$ 5,825,200	\$ -	\$ -	\$ 5,825,200
Work in progress	-	1,003,886	-	1,003,886
Total capital assets not being depreciated	<u>5,825,200</u>	<u>1,003,886</u>	<u>-</u>	<u>6,829,086</u>
Capital assets being depreciated:				
Buildings	11,965,725	-	-	11,965,725
Improvements of sites	3,972,134	-	-	3,972,134
Equipment	1,866,671	405,207	-	2,271,878
Total capital assets being depreciated	<u>17,804,530</u>	<u>405,207</u>	<u>-</u>	<u>18,209,737</u>
Less: Accumulated depreciation/amortization for:				
Buildings	(6,027,329)	(266,926)	-	(6,294,255)
Improvements of sites	(1,858,114)	(179,488)	-	(2,037,602)
Equipment	(1,744,353)	(78,013)	-	(1,822,366)
Total accumulated depreciation/amortization	<u>(9,629,796)</u>	<u>(524,427)</u>	<u>-</u>	<u>(10,154,223)</u>
Total capital assets being depreciated/amortized, net	<u>8,174,734</u>	<u>(119,220)</u>	<u>-</u>	<u>8,055,514</u>
Total governmental activities capital assets, net	<u>\$13,999,934</u>	<u>\$ 884,666</u>	<u>\$ -</u>	<u>\$ 14,884,600</u>

Depreciation/amortization was charged to functions as follows:

Instruction	\$ 207,514
School site administration	2,719
Home-to-school transportation	48,252
Food services	263
All other general administration	9,659
Plant services	256,020
Total	<u>\$ 524,427</u>

**Note 5 - Accounts Payable**

Accounts payable at June 30, 2024 consisted of the following:

	General Fund (Combined)	Capital Facilities Fund	Total Governmental Funds
Vendor payables	\$ 150,015	\$ 9,598	\$ 159,613
Salaries and benefits	526,785	-	526,785
Other	52,707	-	52,707
Total	<u>\$ 729,507</u>	<u>\$ 9,598</u>	<u>\$ 739,105</u>

**Note 6 - Unearned Revenue**

The District has received revenues for programs as advances, or before program expenditures were incurred. Such revenues are reported in these statements as "unearned," and will be recognized in subsequent periods as program expenditures are made.

	General Fund (Combined)
Every Student Succeeds Act (ESSA): Title I, Part A, Basic Grants Low Income and Neglected	\$ 39,489
Total	<u>\$ 39,489</u>

**Note 7 - Long-term Obligations other than Pension and OPEB****Long-Term Obligation Activity**

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2024, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
General obligation bonds	\$ 17,844,044	\$ 3,330,000	\$ (117,825)	\$ 21,056,219	\$ 211,352
Accreted interest	1,919,612	209,675	(172,175)	1,957,112	170,970
Other post-employment benefits	3,114,779	-	(72,925)	3,041,854	-
Net pension liability	11,246,000	1,555,000	-	12,801,000	-
Compensated absences	78,354	9,744	-	88,098	-
Total governmental activities	<u>\$ 34,202,789</u>	<u>\$ 5,104,419</u>	<u>\$ (362,925)</u>	<u>\$ 38,944,283</u>	<u>\$ 382,322</u>

The funds typically used to liquidate other long-term liabilities in the past are as follows:

Liability	Activity Type	Fund
General obligation bonds	Governmental	Bond Interest and Redemption
Accreted interest	Governmental	Bond Interest and Redemption
Other postemployment benefits payable	Governmental	General
Net pension liability	Governmental	General
Compensated absences	Governmental	General



**General Obligation Bonds and Accreted Interest**

The outstanding general obligation bond debt of the District at June 30, 2024, is as follows:

Bond	Date of Issue	Maturity Date	Interest Rate %
Election of 2008, Series 2009 A	5/14/09	9/1/33	2.0 - 6.0
Election of 2008, Series 2020	11/17/20	11/17/20	3.00 - 3.00
2020 Refunding	11/17/20	11/17/20	2.50 - 2.75
Election of 2008, Series 2024	6/13/24	6/13/24	3.25 - 5.00

Bond	Original Issue	Bond Outstanding 07/01/2023	Issued During Year	Redeemed During Year	Bond Outstanding 06/30/2024
Election of 2008, Series 2009 A	\$ 3,637,362	\$ 1,414,044	\$ -	\$ (117,825)	\$ 1,296,219
Election of 2008, Series 2020	1,700,000	1,700,000	-	-	1,700,000
2020 Refunding	14,730,000	14,730,000	-	-	14,730,000
Election of 2008, Series 2024	3,330,000	-	3,330,000	-	3,330,000
	<u>\$ 23,397,362</u>	<u>\$ 17,844,044</u>	<u>\$ 3,330,000</u>	<u>\$ (117,825)</u>	<u>\$ 21,056,219</u>

The annual requirements to amortize general obligation bonds, payable and outstanding, and accreted interest as of June 30, 2024 are as follows:

Year Ending June 30,	General Obligation Bonds		
	Debt	Interest	Total
2025	\$ 211,352	\$ 786,081	\$ 997,433
2026	146,784	820,823	967,607
2027	167,829	848,528	1,016,357
2028	190,722	883,885	1,074,607
2029	224,681	912,581	1,137,262
2030-2034	2,119,851	5,054,724	7,174,575
2035-2039	6,100,000	2,419,279	8,519,279
2040-2044	9,615,000	1,324,215	10,939,215
2045-2045	2,280,000	74,200	2,354,200
Totals	<u>\$ 21,056,219</u>	<u>\$ 13,124,316</u>	<u>\$ 34,180,535</u>

Year Ending June 30,	Accreted Interest
2025	\$ 170,970
2026	179,829
2027	186,537
2028	195,959
2029	198,858
2030-2034	1,024,959
	<u>\$ 1,957,112</u>

### ***Compensated Absences***

Compensated absences at June 30, 2024 consisted of:

	Compensated Absences	Benefits	Total
Classified	\$ 80,602	\$ 7,496	\$ 88,098

All amounts are due after one year.

### **Note 8 - Pension**

#### ***General Information About the Pension Plans***

##### *Plan Descriptions*

Qualified employees are covered under multiple-employer defined benefit pension 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). Benefit provisions under the Plans are established by State statute and Local Government resolution. Support by the State for the CalSTRS plan is such that the plan has a special funding situation as defined by GASB Statement No. 68. CalSTRS and CalPERS issue publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on their respective websites.

##### *Benefits Paid*

CalSTRS and CalPERS provide service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 62 for normal benefits or at age 55 with statutorily reduced benefits. Employees hired prior to January 1, 2013 are eligible to retire at age 60 for normal benefits or at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. All members are eligible for death benefits after one year of total service.

The Plans' provisions and benefits in effect at June 30, 2024 are summarized as follows:

	CalSTRS	
	Before Jan. 1, 2013	On or After Jan. 1, 2013
Hire Date		
Benefit Formula	2% at 60	2% at 62*
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	55-60	55-62
Monthly benefits, as a % of eligible compensation	1.4-2.4%	1.16-2.4%**
Required Employee Contribution Rates	10.25%	10.21%
Required Employer Contribution Rates	19.10%	19.10%
Required State Contribution Rates	10.83%	10.83%

	CalPERS	
	Before Jan. 1, 2013	On or After Jan. 1, 2013
Hire Date		
Benefit Formula	2% at 55	2% at 62*
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly For Life
Retirement Age	50-62	52-67
Monthly Benefits as a % of Eligible Compensation	1.1-2.5%	1.0-2.5%
Required Employee Contribution Rates	7.00%	8.00%
Required Employer Contribution Rates	26.68%	26.68%

\*Amounts are limited to 120% of Social Security Wage Base.

\*\*The contribution rate for CalSTRS 2% at 62 members is based, in part, on the normal cost of benefits and may increase or decrease in future years.

### ***Contributions***

#### **CalSTRS**

For the fiscal year ended June 30, 2024 (measurement date June 30, 2023), California Education Code Section 22950 requires members to contribute monthly to the system 10.21% (if hired on or after January 1, 2013) or 10.25% (if hired before January 1, 2013) of the creditable compensation upon which members' contributions under this part are based. In addition, the employer required rates established by the CalSTRS Board have been established at 19.10% of creditable compensation for the fiscal year ended June 30, 2024. For fiscal year June 30, 2024 and for each fiscal year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary. Those adjustments are limited to 1% annually, not to exceed 20.25% of creditable compensation.

### CalPERS

California Public Employees' Retirement Law section 20814(c) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees. For the fiscal year ended June 30, 2024 (measurement date June 30, 2023), employees hired prior to January 1, 2013 contributed 7.00%, employees hired on or after January 1, 2013 contributed 8.00% of annual pay, and the contribution rate was 26.68% of covered payroll.

### On Behalf Payments

Consistent with California Education Code Section 22955.1, the State of California makes contributions to CalSTRS on behalf of employees working for the District. For the fiscal year ended June 30, 2024 (measurement date June 30, 2023) the State contributed 10.83% of salaries creditable to CalSTRS. Consistent with the requirements of generally accepted accounting principles, the District has recorded these contributions as revenue and expense in the fund financial statements. The government-wide financial statements have recorded revenue and expense for pension expense paid on behalf of the District. Contributions reported for on behalf payments are based on the District's proportionate share of the States contribution for the fiscal year. Contributions made by the state on behalf of the District and the State's pension expense associated with District employees for the past three fiscal years are as follows:

Year Ended June 30,	CalSTRS	
	On Behalf Contribution Rate	On Behalf Contribution Amount
2022	10.83%	\$ 675,059
2023	10.83%	598,039
2024	10.83%	657,813

### Contributions Recognized

For the fiscal year ended June 30, 2024 (measurement period June 30, 2023), the contributions recognized for each plan were:

	Fund Financial Statements (Current Financial Resources Measurement Focus)		
	CalSTRS	CalPERS	Total
Contributions - Employer	\$ 1,350,130	\$ 657,208	\$ 2,007,338
Contributions - State On Behalf Payments	657,813	-	657,813
Total Contributions	<u>\$ 2,007,943</u>	<u>\$ 657,208</u>	<u>\$ 2,665,151</u>

***Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions***

As of June 30, 2024 (measured June 30, 2023), the District reported net pension liabilities for its proportionate shares of the net pension liability of each plan as follows:

	Proportionate Share of Net Pension Liability
CalSTRS	\$ 8,583,000
CalPERS	4,218,000
Total Net Pension Liability	<u>\$ 12,801,000</u>

The District's net pension liability for each Plan is measured as the proportionate share of the total net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2023. The total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 (STRS) and June 30, 2022 (PERS) rolled forward to measurement date June 30, 2023 using standard update procedures. 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 plans relative to the projected contributions of all participating employers, as actuarially determined.

The District's proportionate share of the net pension liability for each Plan as of June 30, 2023 and June 30, 2024 were as follows:

	CalSTRS		CalPERS	
	District's Proportionate Share	State's Proportionate Share*	Total For District Employees	District's Proportionate Share
Proportion June 30, 2023	0.011%	0.006%	0.017%	0.011%
Proportion June 30, 2024	0.011%	0.005%	0.016%	0.012%
Change in Proportion	0.000%	-0.001%	-0.001%	0.001%

\*Represents State's Proportionate Share on Behalf of District employees

**Pension Expense**

	CalSTRS	CalPERS	Total
Change in Net Pension Liability (Asset)	\$ 1,139,000	\$ 416,000	\$ 1,555,000
On Behalf Contribution Amount	657,813	-	657,813
Employer Contributions to Pension Plan	1,294,195	511,791	1,805,986
Change in Other Outflows/Inflows of Resources	(1,350,342)	(217,879)	(1,568,221)
Total Pension Expense	<u>\$ 1,740,666</u>	<u>\$ 709,912</u>	<u>\$ 2,450,578</u>

Deferred Outflows and Inflows of Resources

At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		
	CalSTRS	CalPERS	Total
Pension contributions subsequent to measurement date	\$ 1,794,848	\$ 657,208	\$ 2,452,056
Differences between actual and expected experience	674,499	153,938	828,437
Changes in assumptions	49,700	194,335	244,035
Net difference between projected and actual earnings	36,740	450,575	487,315
Total Deferred Outflows of Resources	<u>\$ 2,555,787</u>	<u>\$ 1,456,056</u>	<u>\$ 4,011,843</u>

	Deferred Inflows of Resources		
	CalSTRS	CalPERS	Total
Differences between actual and expected experience	\$ (459,246)	\$ (64,787)	\$ (524,033)
Total Deferred Inflows of Resources	<u>\$ (459,246)</u>	<u>\$ (64,787)</u>	<u>\$ (524,033)</u>

Pension contributions made subsequent to measurement date reported as deferred outflows of resources will be recognized as a portion of pension expense in the year ended June 30, 2024. The remaining amounts reported as deferred outflows or deferred inflows of resources will be recognized as an increase or decrease to pension expense over a five year period. Pension expense resulting from deferred outflows and deferred inflows of resources will be recognized as follows:

Year Ended June 30	Deferred Outflows of Resources		Deferred Inflows of Resources		Net Effect on Expenses
	CalSTRS	CalPERS	CalSTRS	CalPERS	
2025	\$ 1,193,006	\$ 899,344	\$ (128,104)	\$ (34,980)	\$ 1,929,266
2026	(310,281)	196,365	(126,346)	(29,807)	(270,069)
2027	808,362	346,324	(96,628)	-	1,058,058
2028	130,865	14,023	(81,188)	-	63,700
2029	96,357	-	(26,980)	-	69,377
Thereafter	637,478	-	-	-	637,478
Total	<u>\$ 2,555,787</u>	<u>\$ 1,456,056</u>	<u>\$ (459,246)</u>	<u>\$ (64,787)</u>	<u>\$ 3,487,810</u>



### Actuarial Assumptions

Total pension liabilities for the fiscal year ended June 30, 2024 were based on actuarial valuations were determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Fiscal Year	June 30, 2024	June 30, 2024
Measurement Date	June 30, 2023	June 30, 2023
Valuation Date	June 30, 2022	June 30, 2022
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Experience Study Period	2015-2018	2000-2019
Actuarial Assumptions:		
Discount Rate	7.10%	6.90%
Inflation	2.75%	2.30%
Wage Growth	3.50%	(3)
Investment Rate of Return	7.10%	6.80%
Post Retirement Benefit Increase	(1)	(4)
Mortality	(2)	(5)

(1) CalSTRS post retirement benefit increases assumed at 2% simple (annually) maintaining 85% purchasing power level.

(2) CalSTRS base mortality tables are custom tables derived to best fit the patterns of mortality among CalSTRS members. The projection scale was set to equal 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table issued by the Society of Actuaries.

(3) Varies by entry age and service.

(4) CalPERS post retirement benefit increases assumes 2.00% until PPPA floor on purchasing power applies, 2.30% thereafter.

(5) CalPERS mortality table was developed based on CalPERS specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using the 80% of Scale MP-2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

### Discount Rate

The discount rate used to measure the total pension liability was 7.10% CalSTRS and 6.90% for CalPERS. The projection of cash flows used to determine the discount rate assumed the contributions from plan members, employers, and state contributing agencies (where applicable) will be made at statutory contribution rates. To determine whether the District bond rate should be used in the calculation of a discount rate for each plan, CalSTRS and CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rates are adequate and the use of the discount bond rate calculation is not necessary for either plan. The stress test results are presented in a detailed report that can be obtained from the CalPERS and CalSTRS respective websites.

According to Paragraph 30 of GASB Statement No. 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The investment return assumption used in the accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalSTRS and CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalSTRS and CalPERS are scheduled to review actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle. CalSTRS completed their ALM November 2019 with new policies in effect on July 1, 2021. CalPERS completed their ALM in 2021 with new policies in effect on July 1, 2022. Both CalSTRS and CalPERS conduct new ALM's every 4 years.

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, CalSTRS and CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and 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 rounded down to the nearest quarter of one percent.

The tables below reflect the 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 rates of return are net of administrative expenses.

#### CalSTRS

Asset Class	Assumed Asset Allocation	Long Term Expected Real Rate of Return*
Public Equity	38.00%	5.25%
Real Estate	15.00%	4.05%
Private Equity	14.00%	6.75%
Fixed Income	14.00%	2.45%
Risk Mitigating Strategies	10.00%	2.25%
Inflation Sensitive	7.00%	3.65%
Cash/Liquidity	2.00%	0.05%

\*20 year average

## CalPERS

Asset Class	Assumed Asset Allocation	Real Return (1)(2)
Global Equity - Cap-weighted	30.00%	4.54%
Global Equity - Non-Cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%

(1) An expected inflation of 2.30% used for this period

(2) Figures are based on the 2021-22 Asset Liability Management Study

### Sensitivity to Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following represents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, 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 or 1 percentage point higher than the current rate:

	CalSTRS	CalPERS
1% Decrease	6.10%	5.90%
Net Pension Liability	\$ 14,397,657	\$ 6,098,574
Current Discount Rate	7.10%	6.90%
Net Pension Liability	\$ 8,583,000	\$ 4,218,000
1% Increase	8.10%	7.90%
Net Pension Liability	\$ 3,753,642	\$ 2,664,300

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalSTRS and CalPERS financial reports.

## **Note 9 - Other Retirement Plans**

### **Section 403(b) Tax-Sheltered Annuity Plan**

#### Plan Description

The District's Board of Trustees authorized the establishment of a Section 403(b) Tax-Sheltered Annuity Plan. This is a retirement plan funded by elective deferrals made under salary reduction agreements.

### Funding Policy

All eligible employees electing to participate in this plan choose the amount of monthly compensation deferrals up to the maximums allowed by the Internal Revenue Code and its regulations and rulings. The District does not contribute to the plan on behalf of participating employees. For the fiscal year ended June 30, 2024, there were seven employees that had elected to participate.

### **Note 10 - Postemployment Benefits other than Pension Benefits (OPEB)**

#### ***General Information about the OPEB plan***

##### Plan Description

The District provides postemployment health care benefits to eligible employees and their dependents under a single employer defined benefit OPEB plan. Benefit provisions and the authority to pay benefits as they come due are established and may be amended by the District, as approved by the Board of Education. The OPEB Plan is administered by the District. The District provides health insurance only. All coverages are self-insured on a pooled basis through the Self-Insured Schools of California (SISC). There are no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

The OPEB plan does not issue stand-alone financial reports that are available to the public.

##### Eligibility for District-Paid Benefits

The amount and duration of District-paid contributions for retiree health insurance varies by employment classification, age and date of hire as follows:

Classified employees hired before March 1, 2009 are eligible to retire and receive District-paid health benefits after attaining age 55 and completing at least 15 years of full-time District service. The District pays 100% of the medical premium under the PBC 100-D \$20/Rx 9-35 option for an eligible retiree, spouse, and dependents until age 65, subject to a cap of \$19,778 per year. Classified employees hired on or after March 1, 2009 are not eligible for retiree health benefits.

Certificated employees hired prior to July 1, 2009 are eligible to retire and receive District-paid health benefits after attaining age 55 and completing at least 15 years of full-time District service. The District pays 100% of the medical premium for an eligible retiree, spouse, and dependents until age 65, subject to a cap of \$18,038 per year. Certificated employees hired on or after July 1, 2009 are not eligible for retiree health benefits.

Effective July 1, 1990, employees must be hired in an eight-hour assignment to qualify for the health and welfare benefit package. There is currently one grandfathered Classified employee participating in the District health plans with full-time equivalency less than 100%; this person will receive pro-rata District paid benefits.

##### Employees Covered by Benefit Terms

At June 30, 2024, the following retirees were covered by the benefit terms:

Inactive employees currently receiving benefit payments	10
Inactive employees entitled to but not yet receiving benefit payments	-
Participating active employees	40
Total number of participants	<hr/> 50

### ***Total OPEB Liability***

#### ***Actuarial Assumptions and Other Inputs***

The Total OPEB liability actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Inflation	2.50%
Salary increases	3.00% per year
Investment return / discount rate	3.86%
Healthcare cost trend rates	5.50% per year
Retirees' share of costs	0.00% of projected health insurance premiums

The discount rate was based on an index of 20-year, tax-exempt general obligation municipal bonds.

Mortality rates were based on the postretirement and preretirement rates from the 2000-2019 CalPERS experience study. The CalSTRS mortality rates used were from the experience analysis 2015-2018.

#### ***Changes in OPEB Liability***

	Total OPEB liability
Balance at June 30, 2023	\$ 3,114,779
Changes for the year:	
Service cost	82,534
Interest	113,582
Benefit payments	(240,589)
Difference between expected and actual experience	-
Changes in assumptions and other inputs	(28,452)
Net changes	(72,925)
Balance at June 30, 2024	\$ 3,041,854

There were no changes in benefit terms for the fiscal year ended June 30, 2024. The discount rate changed from 3.57% to 3.86%. There were no changes to any other inputs or assumptions.

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

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

	1 % Decrease 2.86%	Valuation discount rate 3.86%	1 % Increase 4.86%
Total OPEB liability	\$ 3,210,829	\$ 3,041,854	\$ 2,877,425

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates**

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

	1 % Decrease 4.5%	Health care cost valuation trend 5.5%	1 % Increase 6.5%
Total OPEB liability	\$ 2,789,598	\$ 3,041,854	\$ 3,325,147

***OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

For the fiscal year ended June 30, 2024, the District recognized OPEB expense of \$21,171.

At June 30, 2024, the District reported the following deferred outflows and inflows of resources related to other postemployment benefits.

Year end June 30	Deferred Inflows of Resources	Deferred Outflows of Resources
2025	\$ 83,305	\$ 360,664
2026	83,305	113,341
2027	71,537	102,347
2028	44,069	62,122
Thereafter	87,327	76,475
	\$ 369,543	\$ 714,949

Amounts reported as deferred inflows and outflows of resources related to OPEB will be recognized in OPEB expense as follows.

	Deferred Inflows of Resources	Deferred Outflows of Resources
Employer contributions subsequent to measurement date	\$ -	\$ 247,323
Difference between expected and actual experience	105,940	238,866
Changes in assumptions and other inputs	263,603	228,760
	\$ 369,543	\$ 714,949

**Note 11 - Commitments and Contingencies**

***State and Federal Allowances, Awards, and Grants***

The District has received state and federal funds for specific purposes that are subject to view and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.



***Pending Assessment for Disputed Tax Revenues***

The Kern County Auditor-Controller's Office has impounded disputed revenues of school district taxes on secured and unsecured property based on claims or actions filed for the return of such tax revenues. The claims and actions are regarding the valuation of mineral rights that could trigger repayment of property taxes. Revenues are impounded until the final disposition of the claim or action. The Kern County Auditor-Controller has estimated the contingent liability as of June 30, 2024 as follows:

Pending appeals for taxes	\$	112,612
Pending appeals for interest		2,752
Total		115,364
Less amount held by Kern County Auditor-Controller		(51,232)
Net contingent liability	\$	64,132

**Note 12 - Restricted Fund Balances**

Restricted fund balances at June 30, 2024 are as follows:

Expanded Learning Opportunities Program	\$	1,249,039
Educator Effectiveness, FY 2021-22		199,986
Lottery: Instructional Materials		263,074
CA Community Schools Partnership Act - Planning Grant		96,190
Arts, Music, and Instructional Materials Discretionary Block Grant		406,588
Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)		255,749
Low-Performing Students Block Grant		95,150
Student Body Fund		89,907
Cafeteria Special Revenue Fund		1,354,488
Building Fund		3,334,831
Capital Facilities Fund		14,596,156
County Schools Facilities Fund		109,097
Bond Interest and Redemption Fund		654,603
Total	\$	22,704,858

**Note 13 - Joint Power Agreements**

The District participates in four joint ventures under joint powers agreements (JPAs) as follows:

- Schools Legal Services  
(legal services)
- Self-Insured Schools of California I (SISC I)  
(workers' compensation insurance)
- Self-Insured Schools of California II (SISC II)  
(property and liability insurance)
- Self-Insured Schools of California III (SISC III)  
(health insurance)

The relationships between the District and the other JPAs are such that none of the other JPAs are component units of the District for financial reporting purposes.

The JPAs provide insurance and services as noted for member organizations.

Each JPA is governed by a board consisting of a representative from each member organization. Such governing board controls the operations of its JPA, including selection of management and approval of operating budgets, independent of any influence by the member districts beyond representation on the governing board.

Each member organization pays premiums and fees commensurate with the level of coverage or services requested, and shares surpluses and deficits proportionate to its participation in each JPA.

Each JPA is independently accountable for its fiscal matters, and maintains its own accounting records.

The District's share of year-end assets, liabilities, or fund equity has not been calculated by the entities.

Condensed financial information for the above JPAs for the year ended June 30, 2024 was not available as of the audit report date. Complete financial statements for the JPAs may be obtained from the JPAs at the addresses indicated below.

Schools Legal Services	Kern County Superintendent of Schools 1300 17th St., No. 7 Bakersfield, CA 93301
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SISC I, II and III	Self-Insured Schools of California Kern County Superintendent of Schools P. O. Box 1847 Bakersfield, CA 93303-1847
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**Note 14 - Subsequent Events**

Subsequent events have been evaluated through December 11, 2024, the date these financial statements were available to be issued.

## Required Supplementary Information

Lakeside Union School District  
General Fund (Combined)  
Budgetary Comparison Schedule  
June 30, 2024

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
LCFF sources:				
State apportionment or State aid	\$ 10,830,725	\$ 10,677,672	\$ 13,971,344	\$ 3,293,672
Education protection account				
funds	4,973,032	5,604,667	2,529,091	(3,075,576)
Local sources	2,830,467	3,175,685	3,058,979	(116,706)
Federal revenue	693,221	985,744	715,940	(269,804)
Other State revenue	1,900,651	5,293,768	3,746,598	(1,547,170)
Other local revenue	1,328,063	1,603,139	1,776,819	173,680
Total revenues	<u>22,556,159</u>	<u>27,340,675</u>	<u>25,798,771</u>	<u>(1,541,904)</u>
Expenditures:				
Current:				
Certificated salaries	7,566,354	8,228,681	7,189,501	(1,039,180)
Classified salaries	2,563,415	2,713,926	2,762,087	48,161
Employee benefits	4,760,109	5,181,649	5,651,202	469,553
Books and supplies	694,440	935,433	871,948	(63,485)
Services and other	1,156,550	3,503,262	2,769,970	(733,292)
Other outgo	4,500,000	4,255,095	3,652,069	(603,026)
Direct support / indirect costs	-	-	(1)	(1)
Capital outlay	475,854	379,903	405,207	25,304
Total expenditures	<u>21,716,722</u>	<u>25,197,949</u>	<u>23,301,983</u>	<u>(1,895,966)</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>839,437</u>	<u>2,142,726</u>	<u>2,496,788</u>	<u>354,062</u>
Other Financing Sources (Uses):				
Total other financing sources				
(uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	839,437	2,142,726	2,496,788	354,062
Fund Balance, July 1	4,815,609	4,815,609	4,815,609	-
Fund Balance, June 30	<u>\$ 5,655,046</u>	<u>\$ 6,958,335</u>	<u>\$ 7,312,397</u>	<u>\$ 354,062</u>

Lakeside Union School District  
Building Fund  
Budgetary Comparison Schedule  
June 30, 2024

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Other local revenue	\$ -	\$ 1	\$ 1
Total revenues	-	1	1
Expenditures:			
Current:			
Services and other	1,446,749	1,454,659	7,910
Total expenditures	1,446,749	1,454,659	7,910
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,446,749)	(1,454,658)	(7,909)
Other Financing Sources (Uses):			
Proceeds from sale of bonds	-	3,158,289	3,158,289
Total other financing sources (uses)	-	3,158,289	3,158,289
Net Change in Fund Balance	(1,446,749)	1,703,631	3,150,380
Fund Balance, July 1	1,631,200	1,631,200	-
Fund Balance, June 30	\$ 184,451	\$ 3,334,831	\$ 3,150,380



Lakeside Union School District  
Capital Facilities Fund  
Budgetary Comparison Schedule  
June 30, 2024

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Other local revenue	\$ 2,305,305	\$ 3,922,789	\$ 1,617,484
Total revenues	<u>2,305,305</u>	<u>3,922,789</u>	<u>1,617,484</u>
Expenditures:			
Current:			
Services and other	482,780	516,183	33,403
Capital outlay	<u>92,324</u>	<u>92,324</u>	<u>-</u>
Total expenditures	<u>575,104</u>	<u>608,507</u>	<u>33,403</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,730,201</u>	<u>3,314,282</u>	<u>1,584,081</u>
Other Financing Sources (Uses):			
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	1,730,201	3,314,282	1,584,081
Fund Balance, July 1	<u>11,281,874</u>	<u>11,281,874</u>	<u>-</u>
Fund Balance, June 30	<u>\$ 13,012,075</u>	<u>\$ 14,596,156</u>	<u>\$ 1,584,081</u>

Lakeside Union Elementary School District  
Schedule of the District's Proportionate Share of the Net Pension Liability  
California State Teachers' Retirement System  
Last Ten Fiscal Years

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
District's portion of the net pension liability (asset)	0.011%	0.011%	0.010%	0.011%	0.011%	0.011%	0.011%	0.011%	0.011%	0.011%
District's proportionate share of the net pension liability (asset)	8,583,000	7,444,000	4,776,520	10,276,230	10,045,121	10,277,962	10,110,864	9,109,374	7,544,000	6,375,000
State's proportionate share of the net pension liability (asset)										
associated with the District	4,112,356	3,727,927	2,403,410	5,297,355	2,531,542	5,905,942	6,004,744	5,005,873	3,990,000	3,849,000
Total	<u>\$12,695,356</u>	<u>\$11,171,927</u>	<u>\$7,179,930</u>	<u>\$15,573,585</u>	<u>\$12,576,663</u>	<u>\$16,183,904</u>	<u>\$16,115,608</u>	<u>\$14,115,247</u>	<u>\$11,534,000</u>	<u>\$10,224,000</u>
District's covered-employee payroll \$	7,189,501	\$ 7,090,106	\$6,592,941	\$ 5,831,570	\$ 5,840,857	\$ 6,045,241	\$ 6,035,239	\$ 5,816,017	\$ 5,628,000	\$ 5,201,000
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	119.38%	104.99%	72.45%	176.22%	171.98%	170.02%	167.53%	156.63%	134.04%	122.57%
Plan fiduciary net position as a percentage of the total pension liability	80.62%	81.20%	86.46%	71.72%	72.56%	70.99%	69.46%	69.98%	74.02%	74.00%

Lakeside Union Elementary School District  
Schedule of the District's Proportionate Share of the Net Pension Liability  
California Public Employees' Retirement System  
Last Ten Fiscal Years

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
District's portion of the net pension liability (asset)	0.012%	0.011%	0.011%	0.012%	0.012%	0.012%	0.012%	0.012%	0.012%	0.011%
District's proportionate share of the net pension liability (asset)	\$4,218,000	\$3,802,000	\$2,303,891	\$3,422,083	\$3,350,715	\$3,185,180	\$2,878,086	\$2,295,290	\$1,745,000	\$1,262,000
District's covered-employee payroll	\$2,834,110	\$2,361,176	\$2,000,858	\$1,706,063	\$1,860,869	\$1,887,658	\$1,615,408	\$1,534,523	\$1,402,000	\$1,310,000
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	148.83%	161.02%	115.15%	200.58%	180.06%	168.74%	178.16%	149.58%	124.47%	96.34%
Plan fiduciary net position as a percentage of the total pension liability	69.96%	80.97%	81.04%	70.25%	70.05%	70.85%	71.87%	73.90%	79.40%	83.38%

Lakeside Union Elementary School District  
Schedule of District Contributions  
California State Teachers' Retirement System  
Last Ten Fiscal Years

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	1,294,195	1,186,669	1,060,649	941,580	472,823	975,432	870,885	388,617	603,878	461,831
Contributions in relation to the contractually required contribution	(1,294,195)	(1,186,669)	(1,060,649)	(941,580)	(472,823)	(975,432)	(870,885)	(388,617)	(603,878)	(461,831)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 7,189,501	\$ 7,090,106	\$ 6,592,941	\$ 5,831,570	\$ 5,840,857	\$ 6,045,241	\$ 6,035,239	\$ 5,816,017	\$ 5,628,000	\$ 5,201,000
Contributions as a percentage of covered-employee payroll	18.00%	16.74%	16.09%	16.15%	8.10%	16.14%	14.43%	6.68%	10.73%	8.88%

Lakeside Union Elementary School District  
Schedule of District Contributions  
California Public Employee' Retirement System  
Last Ten Fiscal Years

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	511,791	387,938	394,080	336,479	318,790	293,665	250,889	213,115	166,138	154,245
Contributions in relation to the contractually required contribution	(511,791)	(387,938)	(394,080)	(336,479)	(318,790)	(293,665)	(250,889)	(213,115)	(166,138)	(154,245)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$2,834,110	\$2,361,176	\$2,000,858	\$1,706,063	\$1,860,869	\$1,887,658	\$1,615,408	\$1,534,523	\$1,402,000	\$1,310,000
Contributions as a percentage of covered-employee payroll	18.06%	16.43%	19.70%	19.72%	17.13%	15.56%	15.53%	13.89%	11.85%	11.77%

Lakeside Union School District  
Schedule of Changes in the District's Total OPEB Liability and Related Ratios  
Single Employer Plan  
Last Ten Fiscal Years\*

	Fiscal Year					
	2024	2023	2022	2021	2020	2019
Total OPEB liability:						
Service cost	\$ 82,534	\$ 77,678	\$ 95,746	\$ -	\$ 70,522	\$ 120,226
Interest	113,582	60,606	74,287	-	96,787	105,465
Differences between expected and actual experience	-	292,415	-	-	(302,120)	-
Changes of assumptions or other inputs	(28,452)	(319,687)	113,782	-	282,102	-
Other adjustments	-	-	191,771	-	-	(136,992)
Benefit payments	(240,589)	(149,552)	(132,946)	-	(110,226)	(88,699)
Net change in total OPEB liability	(72,925)	(38,540)	342,640	-	37,065	136,992
Total OPEB liability - beginning	3,114,779	3,153,319	2,810,679	2,810,679	2,773,614	2,636,622
Total OPEB liability - ending	<u>\$ 3,041,854</u>	<u>\$ 3,114,779</u>	<u>\$ 3,153,319</u>	<u>\$ 2,810,679</u>	<u>\$ 2,810,679</u>	<u>\$ 2,773,614</u>
Covered-employee payroll	10,023,611	9,451,282	8,576,044	7,537,633	7,681,148	7,996,408
Total OPEB liability as a percentage of covered-employee payroll	30.35%	32.96%	36.77%	37.29%	36.59%	34.96%

Notes to schedule: There were no changes of benefit terms or assumptions in 2024. The following are the discount rates used in each period.

2024	3.86%
2023	3.69%
2022	1.92%
2021	2.45%
2020	3.13%
2019	4.00%
2018	4.00%

\*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.



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## Supplementary Information

Lakeside Union School District  
Local Education Agency Organization Structure  
June 30, 2024

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The District was established in 1941 is located in Kern County, California. There were no changes in the boundaries of the District during the year ended June 30, 2024. The District currently operates two elementary schools.

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Governing Board

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Name	Office	Term Expiration
Darin Buoni	President	2026
Tamara Jones	Vice President	2024
Mario Buoni	Clerk	2024
Russell Robertson	Member	2026
Alan Banducci	Member	2026

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Administration

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Ty Bryson  
Superintendent

Kimberly Scogin  
Business Manager

Lakeside Union School District  
Schedule of Average Daily Attendance  
Year Ended June 30, 2024

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	Second Period Report	Annual Report
Grades TK-3: Regular ADA	663.09	662.71
Grades 4-6: Regular ADA	494.33	494.73
Grades 7-8: Regular ADA	311.36	310.55
ADA Grand Total	<u>1,468.78</u>	<u>1,467.99</u>

There were no audit findings which resulted in necessary revisions to attendance.

Average daily attendance is a measurement of the number of pupils attending classes of the district or charter school. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionment of state funds are made to school districts and charter schools. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Lakeside Union School District  
Schedule of Instructional Time  
Year Ended June 30, 2024

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Grade Level	Ed. Code 46207 Minutes Requirement	Ed. Code 46207 Adjusted & Reduced	2023-24 Actual Minutes	Number of Days Traditional Calendar	Number of Days Multitrack Calendar	Status
Traditional Kindergarten	36,000	N/A	48,600	180	N/A	Complied
Kindergarten	36,000	N/A	48,600	180	N/A	Complied
Grade 1	50,400	N/A	54,000	180	N/A	Complied
Grade 2	50,400	N/A	54,000	180	N/A	Complied
Grade 3	50,400	N/A	54,000	180	N/A	Complied
Grade 4	54,000	N/A	55,980	180	N/A	Complied
Grade 5	54,000	N/A	55,980	180	N/A	Complied
Grade 6	54,000	N/A	55,728	180	N/A	Complied
Grade 7	54,000	N/A	59,088	180	N/A	Complied
Grade 8	54,000	N/A	59,088	180	N/A	Complied

School districts and charter schools must maintain their instructional minutes as defined in Education Code Section 46207. This schedule is required of all districts, including basic aid districts.

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instruction time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206.

Lakeside Union School District  
Schedule of Financial Trends and Analysis  
Year Ended June 30, 2024

General Fund (Combined)	Budget 2025 (see note a)	2024	2023	2022
Revenue and other financial sources	\$ 24,869,967	\$ 25,798,771	\$ 25,962,897	\$ 19,798,234
Expenditures	24,866,425	23,301,983	22,639,210	19,331,812
Other uses and transfers out	-	-	-	-
Total outgo	24,866,425	23,301,983	22,639,210	19,331,812
Change in fund balance (deficit)	3,542	2,496,788	3,323,687	466,422
Ending fund balance	\$ 7,315,939	\$ 7,312,397	\$ 4,815,609	\$ 1,491,922
Available reserves (see note b)	\$ 4,511,691	\$ 4,510,692	\$ 2,313,739	\$ 86,656
Available reserves as a percentage of total outgo	18.1%	19.4%	10.2%	0.4%
Total long-term debt	38,561,961	\$ 38,944,283	\$ 34,202,789	\$ 30,143,798
Average daily attendance at P-2	1,498	1,469	1,417	1,328

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.

The fund balance of the General Fund (combined) has increased by \$5,820,475 (390.1%) over the past two years. The fiscal year 2024-2025 budget projects an increase of \$3,542 (0.0%). For an organization of this size, the State recommends available reserves of at least 3% of total General Fund expenditures, transfers out, and other uses (total outgo).

The District hasn't incurred an operating deficit in any of the past three years, and projects an increase during the 2024-2025 fiscal year. Total long-term debt has increased by \$8,800,485 over the past two years.

Average daily attendance has increased by 141 over the past two years. The District anticipates average daily attendance to increase by 29 during fiscal year 2024-2025.

Notes:

- The budget for 2025 is included for analytical purposes only and has not been subjected to audit.
- Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainties contained within the General Fund.

Lakeside Union School District  
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements  
Year Ended June 30, 2024

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This schedule provides the information necessary to reconcile the fund balances of all funds and the total liabilities balance of the general long-term debt account group as reported on the SACS report to the audited financial statements. Funds that required no adjustment are not presented.

	<u>Student Body Fund</u>	<u>Cafeteria Special Revenue Fund</u>
June 30, 2024, annual financial and budget report fund balances	\$ -	\$ 887,384
Adjustments and reclassifications:		
To record activity in the ASB fund	89,907	
To record reimbursements receivable as of year end		467,104
Net adjustments and reclassifications	<u>89,907</u>	<u>467,104</u>
June 30, 2024, audited financial statement fund balances	<u>\$ 89,907</u>	<u>\$ 1,354,488</u>



Lakeside Union School District  
Schedule of Charter Schools  
Year Ended June 30, 2024

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***Charter Schools***

The following charter schools are chartered by the Lakeside Union School District.

Charter Schools

Included in Audit

None

Not applicable

Lakeside Union School District  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal ALN	Pass- Through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture - passed through California Department of Education Child Nutrition Cluster			
Child Nutrition: School Programs	10.555	13523	\$ 1,037,773
Total Child Nutrition Cluster			<u>1,037,773</u>
Total U.S. Department of Agriculture			<u>1,037,773</u>
U.S. Department of Education - passed through California Department of Education Special Education Cluster			
Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611	84.027	13379	342,419
Special Ed: IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	84.173	13430	10,038
Total Special Education Cluster			<u>352,457</u>
ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	257,804
ESEA (ESSA) : Title III, English Learner Student Program	84.365	14346	27,058
ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	40,165
ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	28,186
COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425D	15559	77
COVID-19: American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	84.425	15566	10,193
Total U.S. Department of Education			<u>715,940</u>
Total Federal Programs			<u>\$ 1,753,713</u>

The accompanying notes are an integral part of this statement.

Lakeside Union School District  
Notes to the Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2024

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*Basis of Presentation*

The accompanying schedule of expenditures of federal awards ("the Schedule") includes the federal grant activity of Lakeside Union School District. The information in the Schedule is presented in accordance with the requirements of Title 2, *Code of Federal Regulations*, Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F—Audit Requirements (Uniform Guidance). Therefore, some amounts may differ from amounts presented in, or used in the preparation of, the basic financial statements.

*Summary of Significant Accounting Policies*

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. These expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Lakeside Union School District did not elect to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

The District did not participate in any loan or loan guarantee programs as described in Title 2, *Code of Federal Regulations*, Part 200.502(b) during the year ended June 30, 2024.

The District did not provide any awards to subrecipients.

Lakeside Union School District  
Combining Balance Sheet - All General Funds  
June 30, 2024

	General Fund	Special Revenue Fund for Other Than Capital Outlay Projects	General Fund (Combined)
<b>Assets:</b>			
Cash in County Treasury	\$ 7,252,406	\$ 232,926	\$ 7,485,332
Cash in revolving fund	1,000	-	1,000
Accounts receivable	124,303	2,003	126,306
Due from grantor governments	468,755	-	468,755
Total assets	<u>7,846,464</u>	<u>234,929</u>	<u>8,081,393</u>
<b>Liabilities and Fund Balance:</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 676,798	\$ -	\$ 676,798
Due to grantor governments	52,709	-	52,709
Unearned revenue	39,489	-	39,489
Total liabilities	<u>768,996</u>	<u>-</u>	<u>768,996</u>
<b>Fund Balance:</b>			
<b>Nonspendable fund balances:</b>			
Revolving cash	1,000	-	1,000
Restricted fund balances	2,565,776	-	2,565,776
Assigned fund balances	-	234,929	234,929
<b>Unassigned:</b>			
Reserve for economic uncertainty	4,000,000	-	4,000,000
Other unassigned	510,692	-	510,692
Total fund balance	<u>7,077,468</u>	<u>234,929</u>	<u>7,312,397</u>
Total liabilities and fund balances	<u>\$ 7,846,464</u>	<u>\$ 234,929</u>	<u>\$ 8,081,393</u>

The accompanying notes are an integral part of this statement.

Lakeside Union School District  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - All General Funds  
Year Ended June 30, 2024

	General Fund	Special Revenue Fund for Other Than Capital Outlay Projects	General Fund (Combined)
Revenues:			
LCFF sources:			
State apportionment or State aid	\$ 13,971,344	\$ -	\$ 13,971,344
Education protection account funds	2,529,091	-	2,529,091
Local sources	3,058,979	-	3,058,979
Federal revenue	715,940	-	715,940
Other State revenue	3,746,598	-	3,746,598
Other local revenue	1,770,810	6,009	1,776,819
Total revenues	<u>25,792,762</u>	<u>6,009</u>	<u>25,798,771</u>
Expenditures:			
Current:			
Instruction	12,316,712	-	12,316,712
Instruction-related services	1,400,292	-	1,400,292
Pupil services	2,139,244	-	2,139,244
Community services	108,614	-	108,614
General administration	1,317,782	-	1,317,782
Plant services	1,962,063	-	1,962,063
Other outgo	3,652,069	-	3,652,069
Capital outlay	405,207	-	405,207
Total expenditures	<u>23,301,983</u>	<u>-</u>	<u>23,301,983</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,490,779</u>	<u>6,009</u>	<u>2,496,788</u>
Net Change in Fund Balance	2,490,779	6,009	2,496,788
Fund Balance, July 1	4,586,689	228,920	4,815,609
Fund Balance, June 30	<u>\$ 7,077,468</u>	<u>\$ 234,929</u>	<u>\$ 7,312,397</u>

The accompanying notes are an integral part of this statement.

Lakeside Union School District  
Combining Balance Sheet - Nonmajor Funds  
June 30, 2024

	Total Nonmajor Special Revenue Funds	Capital Project Fund - County Schools Facilities Fund	Debt Service Fund - Bond Interest and Redemption Fund	Total Nonmajor Governmental Funds
Assets:				
Cash in County Treasury	\$ 880,088	\$ 105,359	\$ 649,716	\$ 1,635,163
Cash on hand and in banks	91,917	-	-	91,917
Accounts receivable	472,390	3,738	4,887	481,015
Total assets	<u>1,444,395</u>	<u>109,097</u>	<u>654,603</u>	<u>2,208,095</u>
Liabilities and Fund Balance:				
Liabilities:				
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:				
Restricted fund balances	<u>1,444,395</u>	<u>109,097</u>	<u>654,603</u>	<u>2,208,095</u>
Total fund balance	<u>1,444,395</u>	<u>109,097</u>	<u>654,603</u>	<u>2,208,095</u>
Total liabilities and fund balances	<u>\$ 1,444,395</u>	<u>\$ 109,097</u>	<u>\$ 654,603</u>	<u>\$ 2,208,095</u>

The accompanying notes are an integral part of this statement.

Lakeside Union School District

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Funds

Year Ended June 30, 2024

	Total Nonmajor Special Revenue Funds	Capital Project Fund - County Schools Facilities Fund	Debt Service Fund - Bond Interest and Redemption Fund	Total Nonmajor Governmental Funds
Revenues:				
Federal revenue	\$ 1,037,773	\$ -	\$ -	\$ 1,037,773
Other State revenue	601,679	-	2,857	604,536
Other local revenue	77,336	37,017	829,597	943,950
Total revenues	<u>1,716,788</u>	<u>37,017</u>	<u>832,454</u>	<u>2,586,259</u>
Expenditures:				
Current:				
Pupil services	1,198,302	-	-	1,198,302
Ancillary services	49,984	-	-	49,984
Debt service:				
Principal	-	-	117,825	117,825
Interest and other service charges	-	-	877,792	877,792
Total expenditures	<u>1,248,286</u>	<u>-</u>	<u>995,617</u>	<u>2,243,903</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>468,502</u>	<u>37,017</u>	<u>(163,163)</u>	<u>342,356</u>
Other Financing Sources (Uses):				
Other sources	-	-	234,963	234,963
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>234,963</u>	<u>234,963</u>
Net Change in Fund Balance	468,502	37,017	71,800	577,319
Fund Balance, July 1	975,893	72,080	582,803	1,630,776
Fund Balance, June 30	<u>\$ 1,444,395</u>	<u>\$ 109,097</u>	<u>\$ 654,603</u>	<u>\$ 2,208,095</u>

The accompanying notes are an integral part of this statement.



Lakeside Union School District  
Combining Balance Sheet - Nonmajor Special Revenue Funds  
June 30, 2024

	Student Body Fund	Cafeteria Special Revenue Fund	Total Nonmajor Special Revenue Funds
Assets:			
Cash in County Treasury	\$ -	\$ 880,088	\$ 880,088
Cash on hand and in banks	89,907	2,010	91,917
Accounts receivable	-	472,390	472,390
Total assets	<u>89,907</u>	<u>1,354,488</u>	<u>1,444,395</u>
Liabilities and Fund Balance:			
Liabilities:			
Total liabilities	-	-	-
Fund Balance:			
Restricted fund balances	89,907	1,354,488	1,444,395
Total fund balance	<u>89,907</u>	<u>1,354,488</u>	<u>1,444,395</u>
Total liabilities and fund balances	<u>\$ 89,907</u>	<u>\$ 1,354,488</u>	<u>\$ 1,444,395</u>

The accompanying notes are an integral part of this statement.

Lakeside Union School District  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special  
Revenue Funds  
Year Ended June 30, 2024

	Student Body Fund	Cafeteria Special Revenue Fund	Total Nonmajor Special Revenue Funds
Revenues:			
Federal revenue	\$ -	\$ 1,037,773	\$ 1,037,773
Other State revenue	-	601,679	601,679
Other local revenue	60,344	16,992	77,336
Total revenues	60,344	1,656,444	1,716,788
Expenditures:			
Current:			
Pupil services	-	1,198,302	1,198,302
Ancillary services	49,984	-	49,984
Total expenditures	49,984	1,198,302	1,248,286
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,360	458,142	468,502
Net Change in Fund Balance	10,360	458,142	468,502
Fund Balance, July 1	79,547	896,346	975,893
Fund Balance, June 30	\$ 89,907	\$ 1,354,488	\$ 1,444,395

The accompanying notes are an integral part of this statement.

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## Other Auditor's Reports



**Independent Auditor's 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**

To the Board of Trustees  
Lakeside Union School District  
Bakersfield, California 93311

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lakeside Union School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Lakeside Union School District's basic financial statements, and have issued our report thereon dated December 11, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Lakeside Union School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lakeside Union School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Lakeside Union School District's internal control. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

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

**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.

Respectfully submitted,



Linger, Peterson & Shrum  
Fresno, California  
December 11, 2024



**Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance**

To the Board of Trustees  
Lakeside Union School District  
Bakersfield, California 93311

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Program**

We have audited Lakeside Union School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Lakeside Union School District's major federal programs for the year ended June 30, 2024. Lakeside Union 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.

In our opinion, Lakeside Union School District complied, in all material respects, with the 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, 2024.

**Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2, *Code of Federal Regulations*, Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F—Audit Requirements (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Lakeside Union School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Lakeside Union School District's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Lakeside Union School District's federal programs.



### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Lakeside Union School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Lakeside Union School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Lakeside Union School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Lakeside Union School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Lakeside Union School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control Over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

### **Purpose of This Report**

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.

Respectfully submitted,

*Linger, Peterson & Shrum*

Linger, Peterson & Shrum  
Fresno, California  
December 11, 2024



## **Independent Auditor's Report on State Compliance**

To the Board of Trustees  
Lakeside Union School District  
Bakersfield, California 93311

### **Report on Compliance**

#### **Opinion**

We have audited the District's compliance with the requirements specified in the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, (K-12 Audit Guide), published by the Education Audit Appeals Panel, applicable to the District's state program requirements identified below for the year ended June 30, 2024.

In our opinion, Lakeside Union School District complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2024.

#### **Basis for Opinion**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

#### **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above, and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Lakeside Union School District's state programs.

### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above performing such other procedures as we consider necessary in the circumstances;
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

**Local Education Agencies Other Than Charter Schools:**

Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Not applicable
Continuation Education	Not applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not applicable
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not applicable
Middle or Early College High Schools	Not applicable
K-3 Grade Span Adjustment	Yes
Apprenticeship: Related and Supplemental Instruction	Not applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not applicable
Home to School Transportation Reimbursement	Yes

**School Districts, County Offices of Education, and Charter Schools:**

Proposition 28 Arts and Music in Schools	Yes
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
Immunizations	Not applicable
Educator Effectiveness	Not applicable
Expanded Learning Opportunities Grant (ELO-G)	Not applicable
Career Technical Education Incentive Grant	Not applicable
Expanded Learning Opportunities Program	Yes
Transitional Kindergarten	Yes

**Charter Schools:**

Attendance	Not applicable
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study	Not applicable
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes - Classroom Based	Not applicable
Charter School Facility Grant Program	Not applicable

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

#### **Report on Internal Control over Compliance**

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

#### **Purpose of This Report**

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 *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

*Linger, Peterson & Shrum*

Linger, Peterson & Shrum  
Fresno, California  
December 11, 2024

Lakeside Union School District  
Schedule of Findings and Questioned Costs  
June 30, 2024

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**Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
One or more material weaknesses identified?	No
One or more significant deficiencies identified that are not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
One or more material weaknesses identified?	No
One or more significant deficiencies identified that are not considered to be material weaknesses?	No
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Title 2, <i>Code of Federal Regulations</i> , Part 200, paragraph 200.516(a)?	No
Identification of major programs:	

<b>Name of federal program or cluster</b>	<b>Assistance Listing Number (ALN)</b>
Child Nutrition Cluster	10.555

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

State Awards

Any audit findings disclosed that are required to be reported in accordance with the state's <i>2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting</i> ?	No
Type of auditor's report issued on compliance for state programs:	Unmodified



**Financial Statement Findings**

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with paragraphs 5.18 through 5.20 of *"Government Auditing Standards."*

There were no financial statement findings or questioned costs.

**Federal Award Findings and Questioned Costs**

This section identifies the audit findings required to be reported by the Uniform Guidance (e.g., significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs).

There were no federal award findings or questioned costs.

**State Award Findings and Questioned Costs**

This section identifies the audit findings pertaining to noncompliance with state program rules and regulations.

There were no state award findings or questioned costs.

Lakeside Union School District  
Summary Schedule of Prior Audit Findings  
June 30, 2024

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<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
2023-001 Attendance Reporting [10000] The District transposed their month four calculations and reported the incorrect apportionment amounts.	Implemented	

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Lakeside Union School District  
County of Kern  
Lakeside, California  
June 30, 2024

Proposition 39  
Election of 2008, Series 2020 and Election of 2008, Series 2024  
General Obligation Bonds

Audit Report  
and Performance Audit Report



Lakeside Union School District Proposition 39  
Election of 2008, Series 2020 and Election of 2008, Series 2024 General Obligation Bonds  
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June 30, 2024

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## Financial Section

**Independent Auditor's Report**

To the Board of Trustees  
Lakeside Union School District  
Lakeside, California 93311

**Report on the Audit of the Financial Statements**

**Opinions**

We have audited the accompanying financial statements of Building Fund of the Lakeside Union School District ("the District"), as they pertain to Proposition 39, Election of 2008, Series 2020 and Election of 2008, Series 2024, General Obligation Bonds (the "Bonds"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements present fairly, in all material respects, the respective financial position of the Building Fund of the Lakeside Union School District, as it pertains to Proposition 39, Election of 2008, Series 2020 and Election of 2008, Series 2024, General Obligation Bonds, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Lakeside Union School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Lakeside Union School District's ability to continue as a going concern for one year after the date that the financial statements are issued.



## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Lakeside Union School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Lakeside Union School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Respectfully submitted,



Linger, Peterson & Shrum  
Fresno, California  
December 10, 2024

Lakeside Union School District Proposition 39  
Election of 2008, Series 2020 and Election of 2008, Series 2024 General Obligation Bonds  
Balance Sheet - Building Fund  
June 30, 2024

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Assets

Cash in County Treasury	\$	<u>3,334,831</u>	
Total Assets			\$ 3,334,831

Liabilities

Total Liabilities			<u>-</u>
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Fund Balance (Restricted)			\$ <u><u>3,334,831</u></u>
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See Notes to the Financial Statements.

Lakeside Union School District Proposition 39  
Election of 2008, Series 2020 and Election of 2008, Series 2024 General Obligation Bonds  
Statement Of Revenues, Expenditures and Changes In Fund Balance - Building Fund  
June 30, 2024

---

Revenues		
Proceeds from sale of bonds	\$ 3,158,289	
Interest	<u>1</u>	
Total Revenues		3,158,290
Expenditures		
Services and other operating expenditures	<u>1,454,659</u>	
Total Expenditures		<u>1,454,659</u>
Other Financing Sources		3,158,289
Excess of Revenues over Expenditures		1,703,631
Fund Balance (Restricted), July 1, 2023		<u>1,631,200</u>
Fund Balance (Restricted), June 30, 2024		<u>\$ 3,334,831</u>

See Notes to the Financial Statements.

## **Note 1 - Significant Accounting Policies**

### ***Reporting Entity***

On November 7, 2008 and November 4, 2008, the Lakeside Union School District (the "District") voters authorized issuances of General Obligation Bonds for \$1,700,000 and \$3,330,000, respectively, to be used for financing the renovation, construction and improvement of District facilities.

The Bond proceeds and uses are accounted for in the District's Building Fund. The statements presented are for the Building Fund, as it pertains to Proposition 39, Election of 2008, Series 2020 and Election of 2008, Series 2024 General Obligation Bonds (the "Bonds"), and are not intended to be a complete presentation of the District's financial position or results of operations.

### ***Accounting Policies***

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 accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

### ***Basis of Accounting***

Basis of accounting refers to the timing of when revenues and expenditures are recognized in the accounts and reported in the financial statements.

The District accounts for Bond proceeds and expenditures using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; both measurable and available. "Available" means collectible within the current period or within one year after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

### ***Encumbrances***

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances were liquidated as of June 30, 2024.

### ***Use of Estimates***

The preparation of 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 reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

## Note 2 - Cash and Investments

Cash and investments as of June 30, 2024 are classified in the accompanying financial statements as follows:

Cash in County Treasury               \$3,334,831

### ***Cash in County Treasury***

In accordance with Education Code Section 41001, the District maintains substantially all its cash in the Kern County Treasury as part of a common investment pool. The fair market value of this investment pool as of June 30, 2024, as provided by the pool sponsor, was \$3,334,831. The District is considered to be an involuntary participant in the external investment pool. Interest is deposited into participating funds. The county is restricted by Government Code Section 53635, pursuant to Section 53601, to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

### ***Investments***

#### *Investments Authorized by the California Government Code and the District's Investment Policy*

The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment pool	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Percentage in One Issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptances	180 days	None	None
Commercial Paper	270 days	None	None
Negotiable Certificates of Deposit	5 years	None	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	None	None
Medium-Term Notes	5 years	None	None
Mutual Funds	Not Applicable	None	None
Money Market Mutual Funds	Not Applicable	None	None
Mortgage Pass-Through Securities	5 years	None	None
County Pooled Investment Funds	Not Applicable	None	None
Local Agency Investment Fund (LAIF)	Not Applicable	None	None

Investments Authorized by Debt Agreements

Investment of debt proceeds held by bond trustees are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the District's investment policy. The schedule below identifies the investment types that are authorized for investments held by bond trustees. The schedule also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized Investment Pool</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Percentage in One Issuer</u>
U.S. Treasury Obligations	None	None	None
U.S. Agency Securities	None	None	None
Banker's Acceptances	180 days	None	None
Commercial Paper	270 days	None	None
Money Market Mutual Funds	Not applicable	None	None
Investment Contracts	30 years	None	None

Disclosures Relating to 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.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity

<u>Investment Type</u>	<u>Amount</u>	<u>Remaining Maturity (in Months)</u>			
		<u>12 Months or Less</u>	<u>13 to 24 Months</u>	<u>25 to 60 Months</u>	<u>More Than 60 Months</u>
County Investment Pool	\$3,334,831	\$3,334,831	\$ -	\$ -	\$ -

### Disclosures Relating to Credit Risk

Generally, 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. Presented below is the minimum rating required by (where applicable) the California Government Code, the District's investment policy, and the actual rating as of year-end for each investment type. The column marked "exempt from disclosure" identifies those investment types for which GASB No. 40 does not require disclosure as to credit risk:

Investment Type	Amount	Minimum Legal Rating	Rating as of Year End			
			Exempt From Disclosure	AAA	AA	Not Rated
County Investment Pool	\$3,334,831	Not Applicable	\$ -	\$ -	\$ -	\$3,334,831

### Disclosures Relating to Fair Value Measurement

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All the District's investments are valued using quoted market prices (Level 1 inputs).

Further, the District holds a position in an external investment pool. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. The government-investor does not "look through" the pool to report a pro rata share of the pool's investments, receivables, and payables.

### **Note 3 - Commitments and Contingencies**

#### ***General Obligation Bonds***

General elections were held on November 7, 2008 and November 4, 2008, at which more than 55% of the persons voting on the propositions voted to authorize the issuance of \$1,700,000 and \$3,330,000, respectively, of General Obligation Bonds of the District to finance real property and improvements to be used in the public education operations of the District.

#### ***Arbitrage***

As part of tax laws surrounding Tax-Exempt Bonds, investment earnings, with certain adjustments, on unexpended Bond proceeds are limited to the interest rate paid on the Bond debt. Arbitrage (i.e. excess investment earnings) is required to be rebated to the federal government every five years for as long as the Bonds are outstanding. At June 30, 2024, no arbitrage liability was deemed necessary.



**Note 4 - Citizens' Bond Oversight Committee**

The Citizens' Bond Oversight Committee (the "Committee") was established to satisfy the accountability requirements of Proposition 39. The Committee shall confine itself specifically to Bond proceeds generated under the ballot measure. To carry out its stated purposes, the Committee shall: a) Inform the public regarding Bond issues; b) Review expenditures to ensure that Bond proceeds are expended only for the purposes set forth in the ballot measure, and that no Bond proceeds are used for any teacher or administrative salaries or other operating expenses of the District; and c) Present to the Board, in public session, an annual written report. The report shall indicate whether the District is in compliance with the applicable requirements and shall include a summary of the Committee's proceedings and activities for the preceding year.

**Note 5 - Subsequent Events**

The District's management evaluated its June 30, 2024 financial statements for subsequent events through December 10, 2024, the date the financial statements were available to be issued. Management is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

## Other Independent Auditor's Report

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Trustees  
Lakeside Union School District  
Lakeside, California 93311

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 Building Fund of the Lakeside Union School District (the "District"), as they pertain to Proposition 39, Election of 2008, Series 2020 and Election of 2008, Series 2024 General Obligation Bonds (the "Bonds"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, and have issued our report thereon dated December 10, 2024.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as it pertains to the Bonds, 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 the District's internal control as it pertains to the Bonds. Accordingly, we do not express an opinion on the effectiveness of District's internal control as it pertains to the Bonds.

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 District's Building Fund financial statements, as it pertains to the Bonds, will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

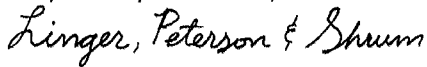
**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's Building Fund financial statements, as they pertain to the Bonds, 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 District's Building Fund internal control or on its compliance as they pertain to the Bonds. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the internal control and compliance of the District's Building Fund as they pertain the Bonds. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Linger, Peterson & Shrum  
Fresno, California  
December 10, 2024

## Performance Audit

**INDEPENDENT AUDITOR'S REPORT (PERFORMANCE)**

Board of Trustees and  
Citizens' Bond Oversight Committee  
Lakeside Union School District  
Lakeside, California 93311

We have conducted a performance audit of the Building Fund of the Lakeside Union School District (the "District"), as it pertains to Proposition 39, Election of 2008, Series 2020 and Election of 2008, Series 2024 General Obligation Bonds (the "Bonds"), for the year ended June 30, 2024.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives.

Our audit was limited to the objectives listed on Page 15 of this report which includes determining the District's compliance with the performance requirements for the Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIII A of the California Constitution and Proposition 39 as they apply to the Bonds and the net proceeds thereof. Management is responsible for the District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal control of the District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution. Accordingly, we do not express any assurance on internal control.

The results of our tests indicated that, in all significant respects, the District expended Bond funds for the year ended June 30, 2024 only for the specific projects developed by the District's Board of Trustees and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

Respectfully submitted,

*Linger, Peterson & Shrum*

Linger, Peterson & Shrum  
Fresno, California  
December 10, 2024

## **Executive Summary**

On November 7, 2008 and November 4, 2008, the District voters authorized \$1,700,000 and \$3,330,000, respectively, in General Obligation Bonds to be used to finance the renovation, construction and improvement of District facilities, and to pay certain costs of issuance associated therewith.

## **Background Information**

Election of 2008, Series 2020 and Election of 2008, Series 2024 Bonds, in the aggregate principal amount of \$5,030,000, are General Obligation Bonds issued under provisions of Title 1, Division 1, Part 10, Chapter 1 of the State of California Education Code, commencing with Section 15100, and pursuant to resolutions adopted by the Board of Trustees of the District.

The District received authorization for the issuance and sale of not more than an aggregate amount of \$5,030,000 of General Obligation Bonds at elections held on November 7, 2008 and November 4, 2008, by an affirmative vote greater than the required 55%. As of June 30, 2024, the District has issued \$5,030,000 of the authorized total of \$5,030,000 of the Bonds.

Net proceeds of the Bonds are authorized to be used for the acquisition, construction, furnishing and equipping of District facilities, and to pay certain costs of issuance associated therewith. Net proceeds of the Bonds are authorized to be used to prepare for future growth and provide facilities that best serve the students and community, as specified in the projects list.

## **Citizens' Bond Oversight Committee**

The Citizens' Bond Oversight Committee was established to satisfy the accountability requirements of Proposition 39. The Committee shall confine itself specifically to Bond proceeds generated under the ballot measure. The Committee consists of a minimum of seven (7) members appointed by the Board of Trustees from a list of candidates submitting written applications. The members can serve for a term of two (2) years without compensation, and for no more than two (2) consecutive terms. The members were chosen based on criteria established by Proposition 39. The Committee is required to meet at least once a year. The stated general purposes of the Committee are to: 1) Inform the public; 2) Review expenditures; and 3) Present to the Board an annual written report.

## **Objectives**

The objectives of our Performance Audit were to:

- Determine the expenditures charged to the District's Building Fund as they pertain to the Bonds.
- Determine whether expenditures charged to the Building Fund, as they pertain to the Bonds, have been made in accordance with the Bond project list approved by the voters.
- Note any incongruities, system weakness, or non-compliance with specific Education Code Sections related to Bond oversight, and provide recommendations for improvement.
- Provide the District Board and the Citizens' Bond Oversight Committee with a performance audit as required under the requirements of the California Constitution and Proposition 39.



### **Scope of the Audit**

The scope of this performance audit covered the year ended June 30, 2024. The sample of expenditures tested included all object and project codes associated with the Bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other state or local funding sources, other than the proceeds of the Bonds, were not included within the scope of our audit. Expenditures incurred subsequent to June 30, 2024 were not reviewed or included within the scope of our audit or in this report.

### **Procedures Performed**

We obtained the general ledger and the project expenditure reports prepared by the District for the year ended June 30, 2024 for the Building Fund. Within the period audited, we obtained actual invoices and other supporting documentation for expenditures to ensure compliance with the requirements of Proposition 39 with regards to the approved Bond projects list. We performed the following procedures:

Reviewed the projects listed to be funded with General Obligation Bond proceeds as set out in the election documents.

Selected a sample of expenditures for the year ended June 30, 2024, and reviewed Supporting documentation to ensure that such funds were properly expended on the authorized Bond projects. Our sample included transactions totaling \$1,038,610, which represented 71% of total expenditures of \$1,454,659.

We verified that funds from the Building Fund were used for the acquisition, construction, furnishing and equipping of District facilities constituting the authorized Bond projects. In addition, we verified that funds held in the Building Fund were not used for salaries unless those salaries were only for work that would not exist but for the existence of the construction projects as allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

Noted no incongruities, system weakness, or non-compliance with specific Education Code Sections related to Bond oversight. Refer to the schedule of findings and recommendations on page 18.

Provided the District Board and the Citizens' Bond Oversight Committee with a performance audit as required under the requirements of the California Constitution and Proposition 39.

### **Conclusion**

The results of our tests indicated that, in all significant respects, the District has properly accounted for the expenditures of the funds held in the Building Fund and that such expenditures were made for authorized Bond projects.

## Findings and Recommendation Section

**Summary of Auditor's Results**

Financial Statements

Type of Auditor's Report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified?	No
Significant deficiency identified not considered to be a material weakness?	None reported
Noncompliance material to financial statements noted?	No

Performance Audit

Type of Auditor's Report issued:	Unmodified
Any audit findings disclosed?	No

**Financial Audit Findings and Recommendations**

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with paragraphs 5.18 through 5.20 of *Government Auditing Standards*.

There were no financial audit findings or recommendations.

**Performance Audit Findings and Recommendations**

There were no performance audit findings or recommendations.

Lakeside Union School District Proposition 39  
 Election of 2008, Series 2020 and Election of 2008, Series 2024 General Obligation Bonds  
 Schedule Of Prior Audit Findings  
 June 30, 2024

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<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
2024-001	Implemented	
The District's management did not have enough members in attendance to constitute a quorum resulting in a failure to hold the annual meeting.		

**Form A: Applicant Info Sheet**  
**2025–30 California Community Schools Partnership Program:**  
**Implementation Grant, Cohort 4**

Please complete the following:

**Local Educational Agency (LEA) Name:** Lakeside Union School District

**LEA's County-District-School Code:** 15-63552-0000000

**Primary Contact:**

**Name:** Tara Carr

**Title:** Vice Principal/CCSPP Coordinator

**Phone:** 661-665-8190

**Email:** tcarr@lakesideusd.org

**Secondary Contact:**

**Name:** Valerie Hudson

**Title:** Principal

**Phone:** 661-665-8190

**Email:** vhudson@lakesideusd.org

**Fiscal Contact:**

**Name:** Tara Carr

**Title:** Vice Principal/CCSPP Coordinator

**Phone:** 661-665-8190

**Email:** tcarr@lakesideusd.org

If applicable, as described in California *Education Code (EC)* Section 8901(l)(2), if the LEA applicant is not a qualifying entity itself but is applying on behalf of schools that are qualifying entities, list the school(s) on whose behalf the LEA is applying and the factors that warrant the school's consideration, including but not limited to, fulfilling an exceptional need or providing service to a particular target population:

List schools and factors that warrant the schools consideration

If applicable, if the LEA is applying as part of a consortium, as described in *EC* 8901(c), list the additional LEA(s) and/or cooperating agency(ies) that form the consortium:

List the additional LEAs and/or cooperating agencies that form the consortium

If applicable, list the cooperating agency (including county behavioral health agency, federal Head Start or Early Head Start program or other government-funded early childhood program or agency or childcare program or agency within a public institution of higher education), as described in *EC 8901(d)*, with which the LEA will partner:

List the cooperating agency with which the LEA will partner

I support this application for a California Community Schools Partnership Program (CCSPP) implementation grant. As a condition of funding, I assure that the LEA applying for the CCSPP implementation grant will adhere to the intent and letter of the California Community Schools Partnership Act as part of California *EC* sections 8900–8902; the California Community Schools Framework; the assurances, certifications, terms and conditions included in the Request for Applications; and the grant requirements and specifications identified in the Request for Applications. By signing/typing my name electronically, I am agreeing that my electronic signature is the legal equivalent of my manual signature on this Form and demonstrates my agreement to comply with all CCSPP application items (the 2024–25 CCSPP Application Questionnaire, Project Abstract, LEA and Site Participation Sheet, Implementation Plan[s], Artifacts, and Budget Worksheet).

Add pages and/or signature lines as needed to ensure each LEA and school site identified in Attachment I: CCSPP LEA and Site Participation Sheet has signed this form. Sign and date below.

**LEA Name: Lakeside Union School District**

Ty Bryson

E-Signature of LEA Superintendent or Designee

Date

**School Site 1 Name: Donald E Suburu School**

Valerie Hudson

E-Signature of Site Principal

Date

**School Site 2 Name: Lakeside School**

Kristin Angelo, Principal

E-Signature of Site Principal

Date

**School Site 3 Name:**

E-Signature of Site Principal

Date

**School Site 4 Name:**

---

E-Signature of Site Principal

Date

Posted by California Department of Education – October 2024

**Form B: Project Abstract**  
**2025–30 California Community Schools Partnership**  
**Program: Implementation Grant Cohort 4**  
**Request for Applications**

**Instructions:** Describe the vision for the proposed continuation or expansion of the community schools' initiative. Describe the local educational agency (LEA) consortium (if applicable), participating school sites applying for funds to continue or expand an existing community schools' program, and any new school sites to be included. Include information about the programs and services to be added, expanded, or provided (via the LEA, the school site(s), a site near or adjacent to the school(s), or virtually). Explain how the community(ties) (including students, families, community partners, educators, and other school staff) and potential cooperating agencies have been engaged in the process of school transformation through the planning and/or implementation of the community schools' initiative. Detail how this collaborative will also ensure there is ongoing reflection and assessment that supports school-wide continuous improvement through the community schools' initiative. Describe the existing or planned initiatives that will transform the school climate, deepen authentic relationships, implement student centered instruction and/or share power through legitimate collaborative decision making. Include other factors that demonstrate need that are (not) included in the Evaluation Criteria listed on pages 23–25 in the Request for Applications. (Eight-page limit: 12-point Arial font, single line spacing, with one-inch margins. Handwritten entries will not be accepted.) These instructions can be removed.

LUSD remains committed to fostering strong relationships with our communities through our Community Schools Partnership initiative. We currently have both of our school sites, Lakeside School and Donald E. Suburu School, participating in the plan. Our goal is to ensure families have access to the services and resources they need while creating meaningful connections with local organizations.

LUSD has established collaborative leadership practices in building a safe and positive culture with our parents, students, teachers, principals, and community partners enhancing professional learning, collective trust, and shared responsibility. Site based teams and teacher learning communities are used to help guide the community schools partnership.

LUSD has expanded integrated student supports for students, with the emphasis on incorporating additional mental and physical health supports. Examples of these supports include implementation of a social emotional learning program as well as an on campus dental screening. Lakeside is also well positioned to provide support due to our established relationship with many local agencies such as, but not limited to, Henrietta Weill Memorial Child Guidance Clinic & Adult Behavioral Health, Boys and Girls Club of America, Kern County Public Health Department, Kern County



Superintendent of Schools: Safer Schools Coalition of Kern, and Community Action Partnership of Kern.

LUSD has dedicated qualified professional staff to support increases in performance and school-level outcome measures by continuing to identify and address the needs of families within our district and providing tailored services and facilitating connections to relevant community programs and resources as needed, ensuring that no family feels unsupported. With this, Lakeside will continue to expand the scope of services available by seeking additional collaborations as needed. One such collaboration that will be offered to families at both school sites is Parent Project. Parent Project is a ten week course designed to equip parents with the tools and strategies to improve relationships with their children and address behavioral concerns effectively.

Through these efforts, LUSD aims to empower families, build stronger communities, and support student success.

# Local Educational Agency (LEA) Information

List applying agency first.

LEA Name	County Code	District Code	School Code
Lakeside Union School District	15	63552	0000000

# School Information

School Site Name	County Code	District Code	School Code
Lakeside School	15	63552	6009666
Donald E. Suburu School	15	63552	6115042

# CALIFORNIA COMMUNITY SCHOOLS PARTNERSHIP PROGRAM: IMPLEMENTATION PLAN TEMPLATE

## Instructions

This California Community Schools Partnership Program (CCSPP) Implementation Plan Template has been created by the State Transformational Assistance Center for Community Schools (S-TAC), in partnership with the California Department of Education (CDE). This template was designed to support implementation applicants with the requirement of submitting an implementation plan (**per site**) as part of their Request For Application and to support CCSPP grantees with community school implementation more generally. It should be considered a dynamic document that is periodically updated to reflect the progress and needs of your community school(s), legislative updates, and course corrections informed by your continuous improvement and school community engagement processes. **The Local Education Agency (LEA) is referenced throughout the template to encourage collaboration between the LEA and sites on the implementation of the CCSPP.**

The Implementation Plan should be guided by the California Community Schools Framework (CA CS Framework), and the Capacity-Building Strategies: A Developmental Rubric. To build on existing objectives for community schools, alignment with overarching LEA goals and objectives as stated on Local Control and Accountability Plans (LCAPs) and School Plans for Student Achievement (SPSAs) is strongly recommended.

LEAs and school sites must work collaboratively with community partners, including families/caregivers, staff, students, district leaders, inter-agency representatives, etc., to develop and review the CCSPP Implementation Plan. The Lead LEA, working with school sites, is responsible for the plan and the oversight of any community partners or subcontractors. The LEA should include any partners in the development and review of the plan. It is recommended that the plan be reviewed biannually (twice a year), at least. Note that the Implementation Plan Template asks you to focus on the critical processes that each school and LEA must develop in order to execute the vision of community schools in order to achieve desired outcomes. The Annual Progress Report (APR) will ask grantees to reflect upon and report on those outcomes.

The Implementation Plan will be submitted to CDE as part of the Cohort 3 Implementation Grant by those who are applying. This Implementation Plan Template will be updated as the CCSPP accountability system is developed.

## CA CS Framework Overview

A community school is any school serving pre-Kindergarten through high school students through a “whole-child” approach, with an integrated focus on academics, health and social services, youth and community development, and community engagement. It is an equity-driven and assets-building school transformation program.

Adopted in 2022, the CA CS Framework identifies 4 Pillars of Community Schools, Key Conditions for Learning, Cornerstone Commitments, and Proven Practices as follows:

**Pillars of Community Schools:** Integrated Student Supports; Family and Community Engagement; Collaborative Leadership and Practices for Educators and Administrators and; Extended Learning Time and Opportunities

**Key Conditions for Learning in a Community School:** Supportive environmental conditions that foster strong relationships and community; Productive instructional strategies that support motivation, competence, and self-directed learning; Social and emotional learning (SEL) that fosters skills, habits, and mindsets that enable academic progress, efficacy, and productive behavior, and; System of supports that enable healthy development, respond to student needs, and address learning barriers.

**Cornerstone Commitments of Community Schools:** A commitment to assets-driven and strength-based practice; A commitment to racially just and restorative school climates; A commitment to powerful, culturally proficient and relevant instruction; and a commitment to shared decision making and participatory practices.

**Proven Practices of Community Schools:** Community Asset Mapping and Gap Analysis; A Community School Coordinator; Site-Based and LEA-Based Advisory Councils, and Integrating and Aligning with Other Relevant Programs.

The California Community Schools Framework is synthesized through the Overarching Values and operationalized through the *Capacity-Building Strategies: A Developmental Rubric*.

More information about these key concepts or community school components can be found at <https://www.cde.ca.gov/be/ag/ag/yr22/documents/jan22item02a1.docx> and at <https://www.acoe.org/Page/2461>, including the CA CS Framework.

## Capacity-Building Strategies Overview

The S-TAC has launched the *Capacity-Building Strategies: A Developmental Rubric* to serve as a road map for both LEAs and school sites and is meant to enhance the adoption, implementation and sustainability of community schools. The Capacity-Building Strategies include a focus on:

1. Shared Commitment, Understanding and Priorities
2. Centering Community-based Learning
3. Collaborative Leadership
4. Sustaining Staff and Resources
5. Strategic Community Partnerships

The *Developmental Rubric* can be accessed [here](#), and is best used as a side-by-side companion document as grantees are completing this implementation plan.

## CCSPP: IMPLEMENTATION PLAN

### School Site Contact Information

Lakeside School

Tara Carr

661-665-8190

tcarr@lakesideusd.org

### Strategies, Priorities and Goals

Describe the main process goals and action steps for the school site's community schools initiative. Add lines as needed. Use the phase-specific activities outlined in the Developmental Rubric as a guide.

#### Strategy 1: Shared Commitment, Understanding, and Priorities

When interest-holders unite in a shared understanding of and commitment to the community school strategy, it drives democratic collaboration and transparency. Deep listening and authentic relationship-building (via a robust Needs and Assets Assessment process) are critical to identifying collective priorities and for monitoring progress towards meeting shared goals.

#### Part A: Shared Commitment, Understanding and Priorities Built Around the Overarching Values

After engaging interest-holders to answer the question, "why a community school for my school?", share your response to that question in the box below. In your response, be sure to indicate how your site's understanding of community schools reflects its commitment to the CA CS Framework through the Overarching Values (Overarching Values can be accessed [here](#)):

1. Racially-just, relationship-centered spaces
2. Shared power
3. Classroom-community connections
4. A focus on continuous improvement and possibility thinking

Describe the developmental plans for ensuring these values are reflected in your community schools work:

Community schools are designed to create a more holistic and inclusive educational experience by integrating academic, social, and health services for students, families, and the broader community. Recognizing and building towards a shared ownership and deep engagement through shared decision making is vital to the community schools. A community school prioritizes the overall well being of students, focusing not only on academics, but also on physical, emotional, and social development aiming to build trust by bringing people together. Schools act as a hub for the community, fostering a sense of belonging and shared responsibility for student success. Community schools aim to level the playing field for students in underserved areas and focus on equity by tailoring resources to meet the specific needs of the student population. By adopting the community school model, our school aims to strengthen its role in the community, address systemic challenges, and create a supportive environment that sets students up for lifelong success.

**Assets-Driven and Strength-Based Practice, Focusing on Continuous Improvement and Possibility Thinking**

Lakeside School prioritizes recognizing and valuing the strengths, assets, and wisdom of students, families, and the community. It actively integrates cultural, linguistic, and historical richness into its approach to education and support. Continuous data driven meetings and conversations continue to grow and improve our community school's success.

**Racially Just and Restorative School Climates**

Lakeside School is dedicated to fostering a safe, inclusive, and affirming environment where all students feel valued. It centers its practices on equity, justice, and restorative approaches to support positive relationships and address challenges.

**Powerful, Culturally Proficient and Relevant Instruction**

Lakeside School ensures that teaching and learning reflect and celebrate the lived experiences, cultural backgrounds, and knowledge of the students and their communities. Curriculum and pedagogy are designed to be inclusive, meaningful, and empowering for all learners.

**Shared Decision-Making and Participatory Practices**

Lakeside School promotes a culture of collaboration and shared leadership by engaging students, families, educators, and the broader community in decision-making processes. It values transparency and participation in shaping school governance and policies.

**Part B:** As part of the planning process, you have gone through an initial process of understanding needs and assets. As you initiate the implementation grant process and obtain site-level resources, please reflect on how you will go deeper in this needs and asset assessment process to engage the entire community in identifying their top community school priorities and vision. Please reflect on how you will engage different groups (administrators, certificated staff, classified staff, students, family members, community members and community partners) and identify the processes (e.g., surveys, one-on-one interviews, focus groups, visioning exercises, meetings/forums, etc.) you will use to engage them. Describe how you will engage historically marginalized student and family groups.

Lakeside will continue its process of monthly meetings within multiple groups to dive into data and reflect on current needs to be able to identify necessary resources to provide support for our students. These meetings include classified staff, certificated staff, parents, students, and community members. Throughout these monthly meetings we will also identify top priority needs as a site so they may be addressed during parent workshops which will occur quarterly with site administrators.

Engagement of our members include but are not limited to: surveys, one-on-one interviews, meetings, forums, and workshops. The engagement of historically marginalized student and family groups begins with identifying those groups and reaching out to those families individually to create a welcoming environment; this may be in the form of a phone call, parent square message, or a home visit.

**Part C:** As sites complete the needs and asset assessment process, they identify collective priorities that form the initial focus of their community school implementation efforts. Given your preliminary needs and asset assessment, please share three draft collective priorities that you anticipate arising as you achieve deeper engagement with students, staff, families and community members.

One of the priorities should align with a support listed in the Whole Child and Family Supports Inventory (e.g., integrated student supports, authentic family and community engagement, collaborative leadership, extended learning time and opportunities, positive and restorative school climate, community-based curriculum and pedagogy, etc.). The collective priorities you list below may be the same goals you will ultimately report in the APR, or they may change throughout the course of your first year as you continually engage students, staff, families and community members.

Draft Collective Priority	Outcome/Indicators you aim to improve
Fostering Parent Involvement, Student Engagement, and Positive School Climate	Increased Parent participation Positive feedback from parents Collaboration between school and families
Engaging and nurturing environments that are safe, healthy, and conducive to learning	Higher attendance rates and fewer disengaged students
Community partnerships for mental and behavioral health services	Students receive holistic emotional and behavioral support, leading to reduced behavioral challenges and improved academic outcomes.

## Strategy 2: Centering Community-Based Learning

Community-Based Learning (CBL) builds on the rich, diverse cultural and linguistic backgrounds of students, families, and educators. Delivered in learning environments that are relationship-centered and ensure a sense of belonging, CBL builds on community assets, cultural wealth, funds of knowledge, and indigenous ways of knowing. Community-Based Learning is powerful instruction that increases student engagement by connecting classroom learning to real-life experiences and to issues that are relevant to students' lives and communities, improving their sense of ownership and agency.

Describe your goals and action steps to assist educators in learning about students and families as well as understanding the theoretical roots and practical elements of community-based learning.



**Site Level Goals and Measures of Progress**

Goals	Action Steps
Foster Family and Parent Engagement in the Classroom	Organize parent-teacher meetings that focus on community involvement and collaboration in student learning. Host "family days" where community members can participate in class activities, teach traditional crafts, or tell cultural stories.
Build School-Community Partnerships Through Service Learning	Implement service learning projects where students contribute directly to their community's needs.

**Strategy 3: Collaborative Leadership**

Shared decision-making ensures all interest-holders have a voice in the transformation process and fosters shared power of the strategy. Collaborative leadership improves coordination of services, fosters supportive relationships, results in decisions that are widely accepted and implemented, and supports sustainability of the effort.

At the system level, LEAs establish a system-level steering committee/advisory council to conduct exploration activities and to provide crucial guidance to school-level implementers. At the site level, schools map and assess the current shared governance structures (where and how decisions are made) in their building and community, identifying all existing school-site and local neighborhood teams, networks, or working groups to understand their purpose and composition. Schools then launch or revise site-level shared leadership structure(s) to facilitate democratic participation and decision-making among students, staff, families, and community members.

Describe your goals for strengthening collaborative leadership.

## Site Level Goals and Measures of Progress

Goals	Action Steps
Equip school leaders, teachers, and community partners with the skills needed for collaborative leadership.	A leadership culture that values collaboration, creating a more effective, supportive school environment.
Foster an inclusive, collaborative decision-making process that involves various stakeholders in the development and implementation of school programs and policies.	Greater buy-in from all involved, resulting in better implementation of initiatives and more responsive support systems for students.

Describe the system of shared governance and site-level leadership structure at your community school (this could be a visual like an organizational chart or other graphic):

Shared governance involves teachers, staff, students, parents, community members, and district representatives working together to guide the school's mission, vision, and strategic initiatives. Key committees and councils (e.g., School Site Council, Parent-Teacher Association, Social Emotional Learning Committee, etc.) ensure diverse perspectives are included. Decisions are made collaboratively, but with clear communication on processes, goals, and accountability structures. Regular updates, open forums, and published meeting minutes foster transparency. The district leadership provides guidance, resources, and oversight, ensuring alignment with broader educational standards and policies. Leaders at the site level, such as a principal or co-leaders oversee daily operations. They facilitate communication between the district and the school. Staff members in specialized positions, such as our Student Achievement Support and Intervention (SASI I and SASI II) Campus Supervisor, and Health Technicians contribute to operational and program-specific functions, such as scheduling, data analysis, health of the community, and community engagement. Site leadership teams department heads, instructional coaches, and lead teachers who collaborate with the principal to address instructional and organizational goals. Partnerships with local organizations, businesses, or nonprofits provide additional resources and support for student success, particularly in areas like after-school programs, wellness, and career readiness. Leadership structures ensure a focus on equitable access to resources and address the unique needs of the student population through culturally responsive practices.

## Strategy 4: Sustaining Staff and Resources

A focus on staffing and sustainability ensures that the necessary human and financial resources are available to maintain the strategy over time, and to sustain continuous progress and improvement.

Describe your goals and action steps for ensuring that: staffing serves the target student population, LEAs recruit and hire diverse, multilingual staff to support site-level work, including an LEA-level Community School Director/Coordinator. Schools hire site-level coordinators. Both sites and systems develop sustainability plans to ensure core staffing is sustained through long-term funding.

## Site Level Goals and Measures of Progress

Goals	Action Steps
Establish a strong financial foundation to ensure the program's continuation beyond the initial phases	Pursue diverse funding source, including grants, state and federal funding, and local partnerships. Maximize funding efficiency
Foster partnerships with diverse organizations and networks	Research and Identify Relevant Organizations Build authentic relationships Collaborate

## Key Staff/Personnel

Craig Bailey	CCSPP Site Coordinator
Jessica Llewellyn	SASI II (Student Achievement Support and Intervention)

Describe the plans or steps you are considering to build sustainability beyond the life of your implementation grant:

We have begun to allocate funds through our Local Control Accountability Plan (LCAP) to sustain our community school. By embedding the California Community Schools Partnership Program within the fabric of the district's financial and educational structure, leveraging LCAP funding strategically, and partnering with diverse organizations and networks within the community we can create a robust foundation for the program's ongoing success.

## Strategy 5: Strategic Community Partnerships

Developing strategic community partnerships allows schools and LEAs to build a stronger network of support and culturally responsive programming and resources for students, educators and families, and to foster a more inclusive, democratic and supportive learning environment that benefits everyone in the community.

In alignment with strategies developed in response to the deep needs and asset assessment, schools identify and establish school-community partnerships who share a holistic focus on students, families and the community. This section should demonstrate your goals and action steps to ensure community partners are actively involved in the planning, development, and continuous improvement of the community school.

### Site Level Goals and Measures of Progress

Goals	Action Steps
Support Family Engagement	Create a welcoming environment where parents feel empowered to communicate effectively and feel empowered as partners
Enhance Community Connections	Align community resources with the needs of the school population

Describe the partnerships you have established or plan to establish, and how your school's partnerships will be responsive to the vision and priorities of students, staff, families and community members:

By creating a strong foundation for communication, providing varied opportunities for involvement, and ensuring that families feel valued and supported, you can foster meaningful family engagement that enhances the overall success of students and the school community.

Our school is committed to creating a network of partnerships that are designed to be responsive to the diverse needs of our students, staff, families, and the larger community. These partnerships focus on supporting academic success, mental health, behavior management, family engagement, and overall well-being. Our key partnerships include:

1. **Child Guidance:** Through this partnership, we offer specialized counseling and mental health services to students. Child Guidance provides access to professional therapists and counselors who can address a range of emotional and psychological concerns. This is crucial for supporting the mental health of our students and creating a safe, nurturing environment for learning.
2. **Boys and Girls Club:** By partnering with the Boys and Girls Club, we provide students with after-school programs that offer academic enrichment, recreational activities, and life skills development. This partnership ensures that students have access to additional support and safe spaces where they can grow academically, socially, and emotionally outside of school hours.
3. **Parent Project:** The Parent Project is a resource designed to empower families by providing workshops and training on behavior management, communication skills, and strategies for working with at-risk children. This partnership will support families in addressing behavior concerns both at home and in school, fostering a collaborative approach between the school and home environment.

These partnerships are integral to achieving our vision of providing a comprehensive, responsive educational experience. By working with trusted community organizations, we ensure that our students receive the necessary support for academic achievement and emotional well-being. Moreover, these collaborations reflect our commitment to addressing the holistic needs of our school community, from counseling and behavior resources to after-school programs and family involvement.

## CCSPP: Implementation Plan Template

Developed by the California Department of Education and State Transformational Assistance Center,  
April 2024.

# CALIFORNIA COMMUNITY SCHOOLS PARTNERSHIP PROGRAM: IMPLEMENTATION PLAN TEMPLATE

## Instructions

This California Community Schools Partnership Program (CCSPP) Implementation Plan Template has been created by the State Transformational Assistance Center for Community Schools (S-TAC), in partnership with the California Department of Education (CDE). This template was designed to support implementation applicants with the requirement of submitting an implementation plan (**per site**) as part of their Request For Application and to support CCSPP grantees with community school implementation more generally. It should be considered a dynamic document that is periodically updated to reflect the progress and needs of your community school(s), legislative updates, and course corrections informed by your continuous improvement and school community engagement processes. **The Local Education Agency (LEA) is referenced throughout the template to encourage collaboration between the LEA and sites on the implementation of the CCSPP.**

The Implementation Plan should be guided by the California Community Schools Framework (CA CS Framework), and the Capacity-Building Strategies: A Developmental Rubric. To build on existing objectives for community schools, alignment with overarching LEA goals and objectives as stated on Local Control and Accountability Plans (LCAPs) and School Plans for Student Achievement (SPSAs) is strongly recommended.

LEAs and school sites must work collaboratively with community partners, including families/caregivers, staff, students, district leaders, inter-agency representatives, etc., to develop and review the CCSPP Implementation Plan. The Lead LEA, working with school sites, is responsible for the plan and the oversight of any community partners or subcontractors. The LEA should include any partners in the development and review of the plan. It is recommended that the plan be reviewed biannually (twice a year), at least. Note that the Implementation Plan Template asks you to focus on the critical processes that each school and LEA must develop in order to execute the vision of community schools in order to achieve desired outcomes. The Annual Progress Report (APR) will ask grantees to reflect upon and report on those outcomes.

The Implementation Plan will be submitted to CDE as part of the Cohort 3 Implementation Grant by those who are applying. This Implementation Plan Template will be updated as the CCSPP accountability system is developed.

## CA CS Framework Overview

A community school is any school serving pre-Kindergarten through high school students through a “whole-child” approach, with an integrated focus on academics, health and social services, youth and community development, and community engagement. It is an equity-driven and assets-building school transformation program.

Adopted in 2022, the CA CS Framework identifies 4 Pillars of Community Schools, Key Conditions for Learning, Cornerstone Commitments, and Proven Practices as follows:

**Pillars of Community Schools:** Integrated Student Supports; Family and Community Engagement; Collaborative Leadership and Practices for Educators and Administrators and; Extended Learning Time and Opportunities

**Key Conditions for Learning in a Community School:** Supportive environmental conditions that foster strong relationships and community; Productive instructional strategies that support motivation, competence, and self-directed learning; Social and emotional learning (SEL) that fosters skills, habits, and mindsets that enable academic progress, efficacy, and productive behavior, and; System of supports that enable healthy development, respond to student needs, and address learning barriers.

**Cornerstone Commitments of Community Schools:** A commitment to assets-driven and strength-based practice; A commitment to racially just and restorative school climates; A commitment to powerful, culturally proficient and relevant instruction; and a commitment to shared decision making and participatory practices.

**Proven Practices of Community Schools:** Community Asset Mapping and Gap Analysis; A Community School Coordinator; Site-Based and LEA-Based Advisory Councils, and Integrating and Aligning with Other Relevant Programs.

The California Community Schools Framework is synthesized through the Overarching Values and operationalized through the *Capacity-Building Strategies: A Developmental Rubric*.

More information about these key concepts or community school components can be found at <https://www.cde.ca.gov/be/ag/ag/yr22/documents/jan22item02a1.docx> and at <https://www.acoe.org/Page/2461>, including the CA CS Framework.

## Capacity-Building Strategies Overview

The S-TAC has launched the *Capacity-Building Strategies: A Developmental Rubric* to serve as a road map for both LEAs and school sites and is meant to enhance the adoption, implementation and sustainability of community schools. The Capacity-Building Strategies include a focus on:

1. Shared Commitment, Understanding and Priorities
2. Centering Community-based Learning
3. Collaborative Leadership
4. Sustaining Staff and Resources
5. Strategic Community Partnerships

The *Developmental Rubric* can be accessed [here](#), and is best used as a side-by-side companion document as grantees are completing this implementation plan.

## CCSPP: IMPLEMENTATION PLAN

### School Site Contact Information

Donald E. Suburu School

Tara Carr

661-665-8190

tcarr@lakesideusd.org

### Strategies, Priorities and Goals

Describe the main process goals and action steps for the school site's community schools initiative. Add lines as needed. Use the phase-specific activities outlined in the Developmental Rubric as a guide.

#### Strategy 1: Shared Commitment, Understanding, and Priorities

When interest-holders unite in a shared understanding of and commitment to the community school strategy, it drives democratic collaboration and transparency. Deep listening and authentic relationship-building (via a robust Needs and Assets Assessment process) are critical to identifying collective priorities and for monitoring progress towards meeting shared goals.

#### Part A: Shared Commitment, Understanding and Priorities Built Around the Overarching Values

After engaging interest-holders to answer the question, "why a community school for my school?", share your response to that question in the box below. In your response, be sure to indicate how your site's understanding of community schools reflects its commitment to the CA CS Framework through the Overarching Values (Overarching Values can be accessed [here](#)):

1. Racially-just, relationship-centered spaces
2. Shared power
3. Classroom-community connections
4. A focus on continuous improvement and possibility thinking

Describe the developmental plans for ensuring these values are reflected in your community schools work:

Community schools are designed to create a more holistic and inclusive educational experience by integrating academic, social, and health services for students, families, and the broader community. Recognizing and building towards a shared ownership and deep engagement through shared decision making is vital to the community schools. A community school prioritizes the overall well being of students, focusing not only on academics, but also on physical, emotional, and social development aiming to build trust by bringing people together. Schools act as a hub for the community, fostering a sense of belonging and shared responsibility for student success. Community schools aim to level the playing field for students in underserved areas and focus on equity by tailoring resources to meet the specific needs of the student population. By adopting the community school model, our school aims to strengthen its role in the community, address systemic challenges, and create a supportive environment that sets students up for lifelong success.



**Assets-Driven and Strength-Based Practice, Focusing on Continuous Improvement and Possibility Thinking**

Donald E. Suburu School prioritizes recognizing and valuing the strengths, assets, and wisdom of students, families, and the community. It actively integrates cultural, linguistic, and historical richness into its approach to education and support. Continuous data driven meetings and conversations continue to grow and improve our community school's success.

**Racially Just and Restorative School Climates**

Donald E. Suburu School is dedicated to fostering a safe, inclusive, and affirming environment where all students feel valued. It centers its practices on equity, justice, and restorative approaches to support positive relationships and address challenges.

**Powerful, Culturally Proficient and Relevant Instruction**

Donald E. Suburu School ensures that teaching and learning reflect and celebrate the lived experiences, cultural backgrounds, and knowledge of the students and their communities. Curriculum and pedagogy are designed to be inclusive, meaningful, and empowering for all learners.

**Shared Decision-Making and Participatory Practices**

Donald E. Suburu School promotes a culture of collaboration and shared leadership by engaging students, families, educators, and the broader community in decision-making processes. It values transparency and participation in shaping school governance and policies.

**Part B:** As part of the planning process, you have gone through an initial process of understanding needs and assets. As you initiate the implementation grant process and obtain site-level resources, please reflect on how you will go deeper in this needs and asset assessment process to engage the entire community in identifying their top community school priorities and vision. Please reflect on how you will engage different groups (administrators, certificated staff, classified staff, students, family members, community members and community partners) and identify the processes (e.g., surveys, one-on-one interviews, focus groups, visioning exercises, meetings/forums, etc.) you will use to engage them. Describe how you will engage historically marginalized student and family groups.

Donald E. Suburu School will continue its process of monthly meetings within multiple groups to dive into data and reflect on current needs to be able to identify necessary resources to provide support for our students. These meetings include classified staff, certificated staff, parents, students, and community members. Throughout these monthly meetings we will also identify top priority needs as a site so they may be addressed during parent workshops which will occur quarterly with site administrators. Engagement of our members include but are not limited to: surveys, one-on-one interviews, meetings, forums, and workshops. The engagement of historically marginalized student and family groups begins with identifying those groups and reaching out to those families individually to create a welcoming environment; this may be in the form of a phone call, parent square message, or a home visit.

**Part C:** As sites complete the needs and asset assessment process, they identify collective priorities that form the initial focus of their community school implementation efforts. Given your preliminary needs and asset assessment, please share three draft collective priorities that you anticipate arising as you achieve deeper engagement with students, staff, families and community members.

One of the priorities should align with a support listed in the Whole Child and Family Supports Inventory (e.g., integrated student supports, authentic family and community engagement, collaborative leadership, extended learning time and opportunities, positive and restorative school climate, community-based curriculum and pedagogy, etc.). The collective priorities you list below may be the same goals you will ultimately report in the APR, or they may change throughout the course of your first year as you continually engage students, staff, families and community members.

Draft Collective Priority	Outcome/Indicators you aim to improve
Fostering Parent Involvement, Student Engagement, and Positive School Climate	Increased Parent participation Positive feedback from parents Collaboration between school and families
Engaging and nurturing environments that are safe, healthy, and conducive to learning	Higher attendance rates and fewer disengaged students
Community partnerships for mental and behavioral health services	Students receive holistic emotional and behavioral support, leading to reduced behavioral challenges and improved academic outcomes.

## Strategy 2: Centering Community-Based Learning

Community-Based Learning (CBL) builds on the rich, diverse cultural and linguistic backgrounds of students, families, and educators. Delivered in learning environments that are relationship-centered and ensure a sense of belonging, CBL builds on community assets, cultural wealth, funds of knowledge, and indigenous ways of knowing. Community-Based Learning is powerful instruction that increases student engagement by connecting classroom learning to real-life experiences and to issues that are relevant to students' lives and communities, improving their sense of ownership and agency.

Describe your goals and action steps to assist educators in learning about students and families as well as understanding the theoretical roots and practical elements of community-based learning.

**Site Level Goals and Measures of Progress**

Goals	Action Steps
Foster Family and Parent Engagement in the Classroom	Organize parent-teacher meetings that focus on community involvement and collaboration in student learning. Host "family days" where community members can participate in class activities, teach traditional crafts, or tell cultural stories.
Build School-Community Partnerships Through Service Learning	Implement service learning projects where students contribute directly to their community's needs.

**Strategy 3: Collaborative Leadership**

Shared decision-making ensures all interest-holders have a voice in the transformation process and fosters shared power of the strategy. Collaborative leadership improves coordination of services, fosters supportive relationships, results in decisions that are widely accepted and implemented, and supports sustainability of the effort.

At the system level, LEAs establish a system-level steering committee/advisory council to conduct exploration activities and to provide crucial guidance to school-level implementers. At the site level, schools map and assess the current shared governance structures (where and how decisions are made) in their building and community, identifying all existing school-site and local neighborhood teams, networks, or working groups to understand their purpose and composition. Schools then launch or revise site-level shared leadership structure(s) to facilitate democratic participation and decision-making among students, staff, families, and community members.

Describe your goals for strengthening collaborative leadership.

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Foster an inclusive, collaborative decision-making process that involves various stakeholders in the development and implementation of school programs and policies.	Greater buy-in from all involved, resulting in better implementation of initiatives and more responsive support systems for students.

Describe the system of shared governance and site-level leadership structure at your community school (this could be a visual like an organizational chart or other graphic):

Shared governance involves teachers, staff, students, parents, community members, and district representatives working together to guide the school's mission, vision, and strategic initiatives. Key committees and councils (e.g., School Site Council, Parent-Teacher Association, Social Emotional Learning Committee, etc.) ensure diverse perspectives are included. Decisions are made collaboratively, but with clear communication on processes, goals, and accountability structures. Regular updates, open forums, and published meeting minutes foster transparency. The district leadership provides guidance, resources, and oversight, ensuring alignment with broader educational standards and policies.

Leaders at the site level, such as a principal or co-leaders oversee daily operations. They facilitate communication between the district and the school. Staff members in specialized positions, such as Student Achievement Support and Intervention (SASI I or SASI II) Campus Supervisor, and Health Technicians contribute to operational and program-specific functions, such as scheduling, data analysis, health of the community, and community engagement.

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## Strategy 4: Sustaining Staff and Resources

A focus on staffing and sustainability ensures that the necessary human and financial resources are available to maintain the strategy over time, and to sustain continuous progress and improvement.

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## Site Level Goals and Measures of Progress

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Establish a strong financial foundation to ensure the program's continuation beyond the initial phases	Pursue diverse funding source, including grants, state and federal funding, and local partnerships. Maximize funding efficiency
Foster partnerships with diverse organizations and networks	Research and Identify Relevant Organizations Build authentic relationships Collaborate

## Key Staff/Personnel

Tara Carr	CCSPP Site Coordinator
Caleb Prendez	SASI I (Student Achievement Support and Intervention)

Describe the plans or steps you are considering to build sustainability beyond the life of your implementation grant:

We have begun to allocate funds through our Local Control Accountability Plan (LCAP) to sustain our community school. By embedding the California Community Schools Partnership Program within the fabric of the district's financial and educational structure, leveraging LCAP funding strategically, and partnering with diverse organizations and networks within the community we can create a robust foundation for the program's ongoing success

## Strategy 5: Strategic Community Partnerships

Developing strategic community partnerships allows schools and LEAs to build a stronger network of support and culturally responsive programming and resources for students, educators and families, and to foster a more inclusive, democratic and supportive learning environment that benefits everyone in the community.

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## Site Level Goals and Measures of Progress

Goals	Action Steps
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1. **Child Guidance:** Through this partnership, we offer specialized counseling and mental health services to students. Child Guidance provides access to professional therapists and counselors who can address a range of emotional and psychological concerns. This is crucial for supporting the mental health of our students and creating a safe, nurturing environment for learning.
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Developed by the California Department of Education and State Transformational Assistance Center,  
April 2024.



Lakeside Union School District  
Community School Planning Artifacts  
Asset Mapping and Needs/Gap Analysis

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Staff Meeting Agenda  
September 5, 2024  
Cafeteria @ 3:00 p.m.

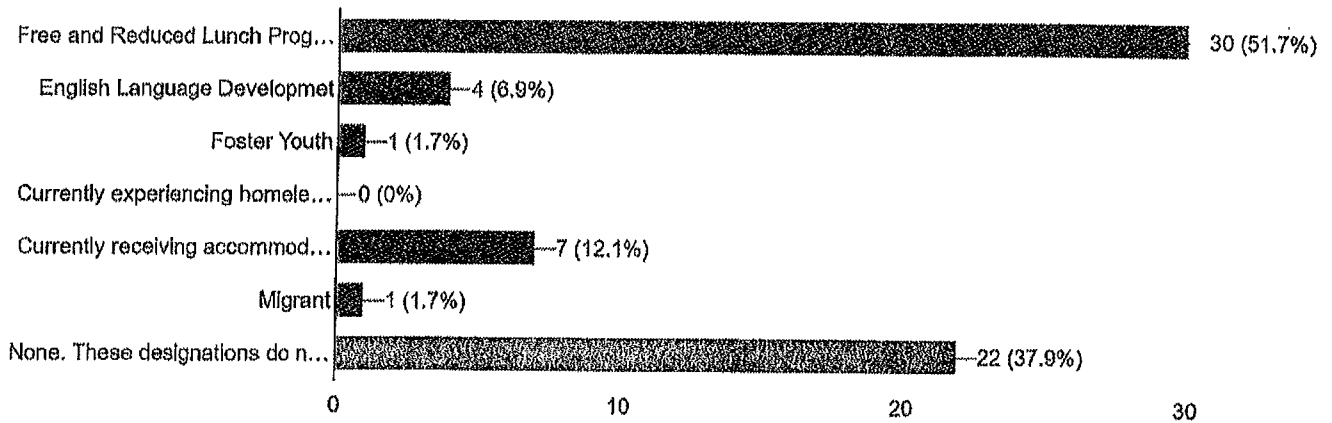
Topic	Timeframe
1. Safety Plan Notes:	15min.
2. The Lakeside Way (PBIS Update) Notes:	10min.
2.Special Education update from Elcano Notes:	10min.
3. CCSPP <ul style="list-style-type: none"><li>• Current resources</li><li>• Current needs of students/ families/ staff</li></ul>	20min.
Questions/Comments:	

Next Meeting: October 3, 2024

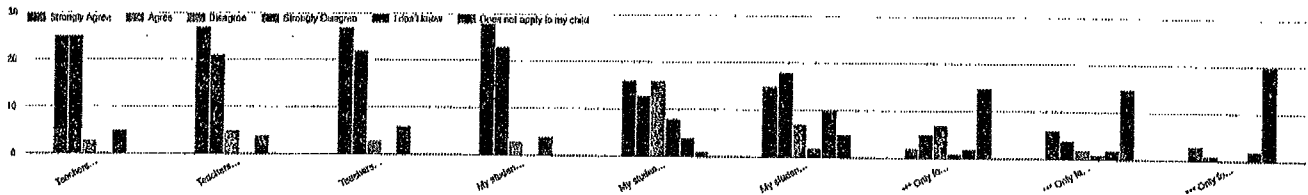
## LUSD LCAP Family Survey Results

Is your student(s) enrolled in any of these programs? (mark all that apply)

58 responses

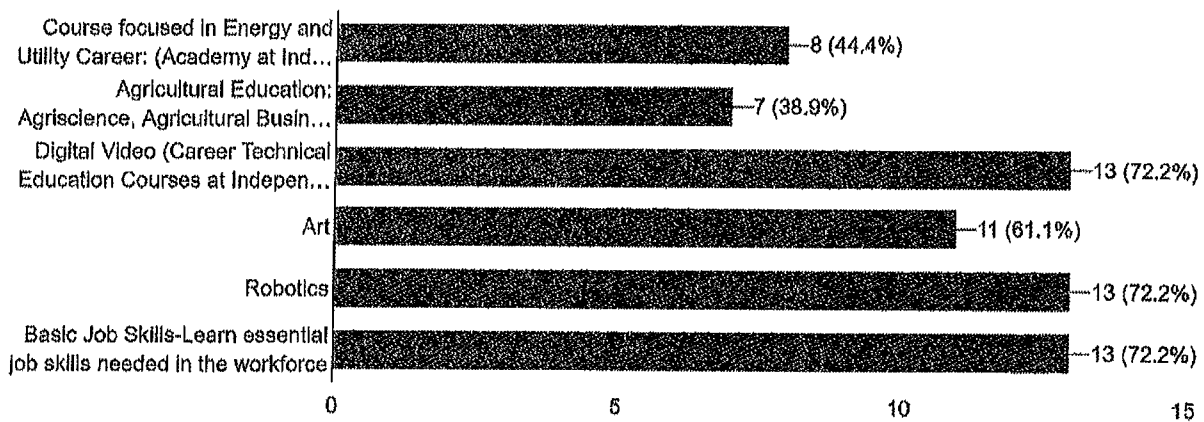


Please indicate how much you agree or disagree with each statement.

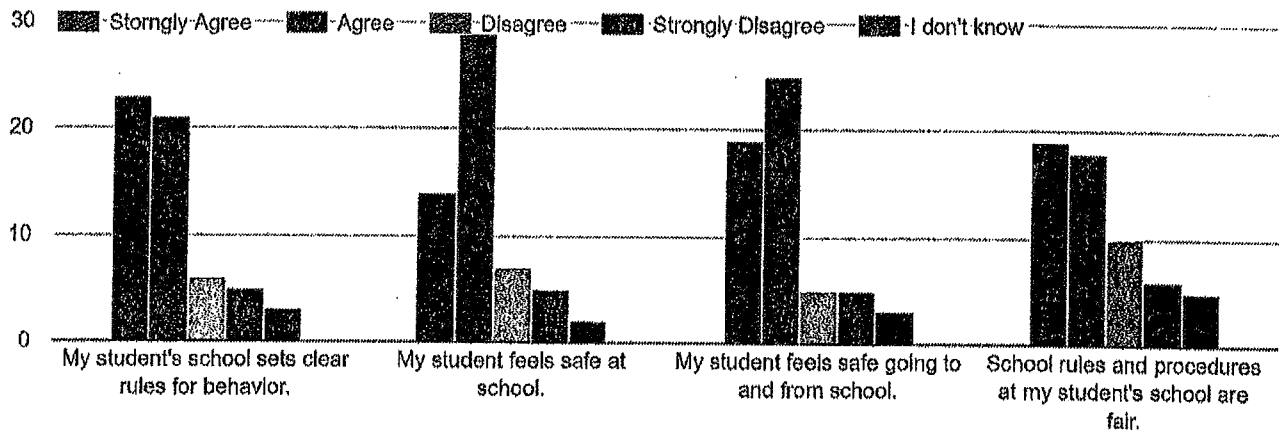


**\*\*Only for parents of Middle Schoolers 7th & 8th grade---What other Broad Course of Study options would you like the District/School to provide for your student?**

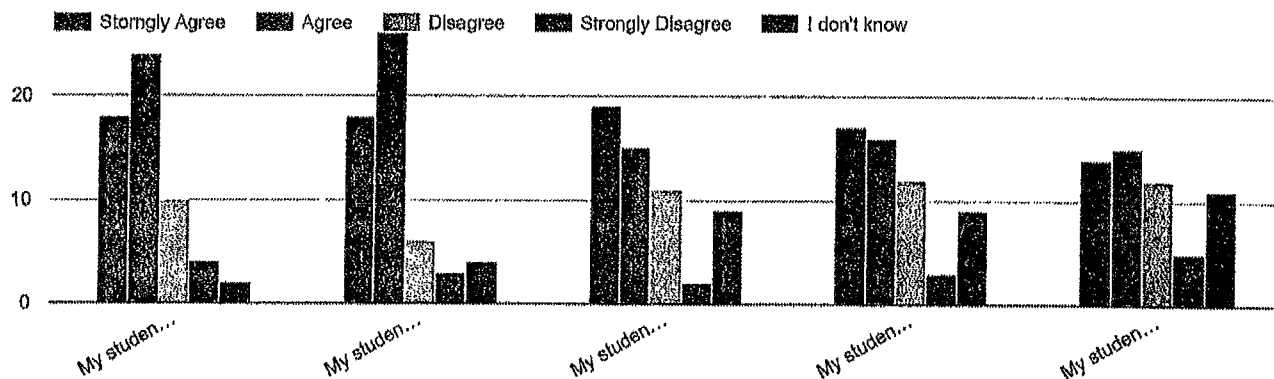
18 responses



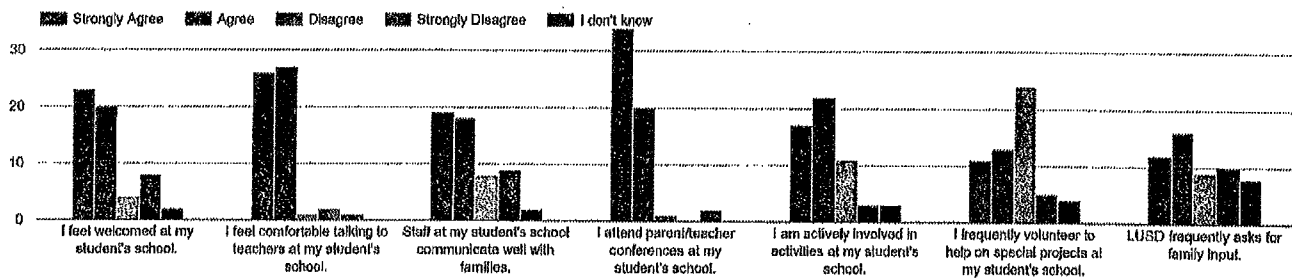
Please Indicate how much you agree or disagree with each statement.

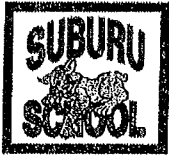


Please indicate how much you agree or disagree with each statement.



Please indicate how much you agree or disagree with each statement.





Staff Meeting Agenda  
September 5, 2024  
MPR @ 2:50 p.m.

*A place where students of the Donald E. Suburu Community become college and career ready  
and independent lifelong learners.*

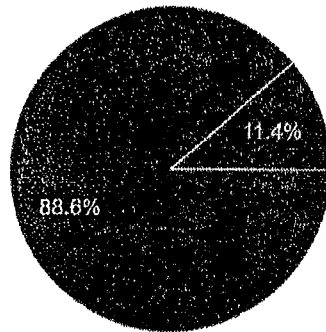
Topic	Timeframe
1. Safety Plan Notes:	15min.
2. ROAR Notes:	10min.
2. IEP Attendance for our students in county classes Notes:	10min.
3. CCSPP <ul style="list-style-type: none"><li>• Current resources</li><li>• Current needs of students/ families/ staff</li></ul>	20min.
Questions/Comments:	

Next Meeting: October 3, 2024

## LUSD LCAP Staff Survey Results

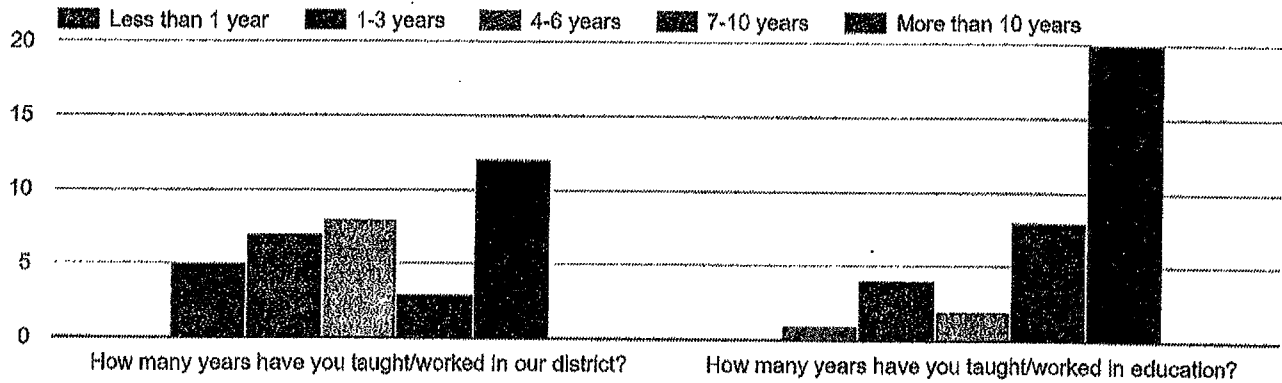
### Primary job description

35 responses

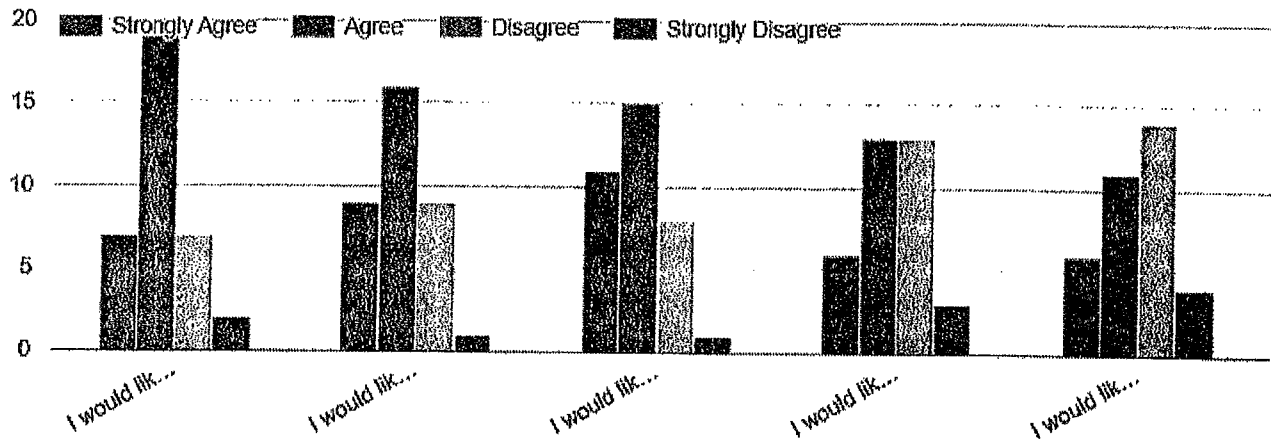


- Certificated Staff Member
- Classified Staff Member

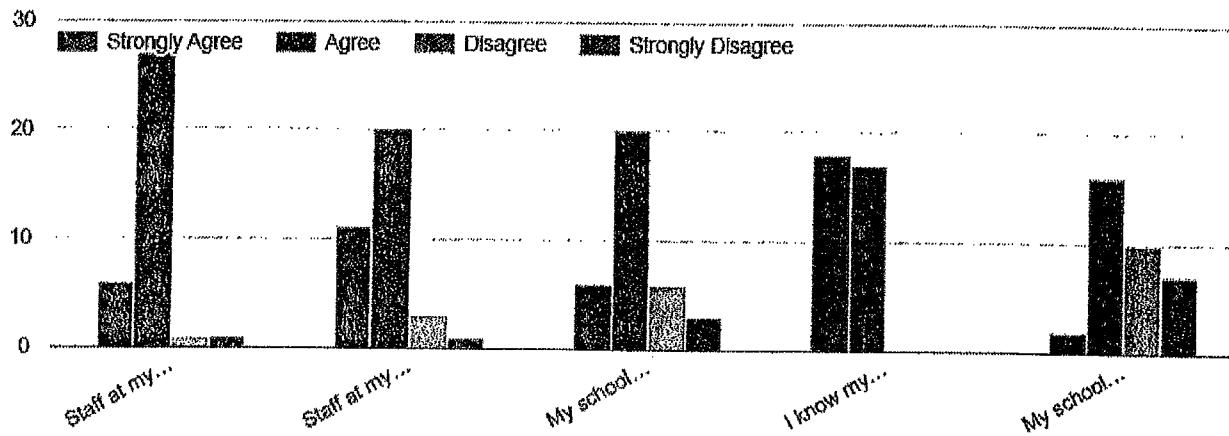
Please answer the following questions.



Please indicate how much you agree or disagree with each statement.



Please indicate how much you agree or disagree with each statement.





Lakeside Union School District  
Community School Planning Artifacts  
Shared Decision-Making Council

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# LUSD PLT Meeting Agenda 2024-2025

Meeting Date	Grade Level/Department	Attendees	Team Roles
11/06/2024	Fourth Grade	Amy, Joey, Jerry, Yvette	Chairperson: Jerry Ford Minute-taker: Yvette Brian Norm-observer: Amy Hamdoun Timekeeper: Joseph Murphy
Team Norms		Focus	
<ul style="list-style-type: none"> <li>• Be present &amp; engaged</li> <li>• Respectful communication</li> <li>• Assume good intentions</li> <li>• Ground statements in evidence</li> <li>• Take an inquiry stance</li> <li>• Start and end on time</li> <li>• Spread joy</li> </ul>		<ul style="list-style-type: none"> <li>• Student Needs               <ul style="list-style-type: none"> <li>◦ Behavioral needs</li> <li>◦ Academic needs</li> <li>◦ Social emotional needs</li> </ul> </li> <li>• Community supports available               <ul style="list-style-type: none"> <li>◦ Make a list of community supports you know that that school uses and any that you think should be added to our resources; email to Tara at the end of your meeting</li> </ul> </li> </ul>	

Critical PLT Questions <i>Based on your Focus, ask the following questions.</i>	Guiding Questions <i>Dive Deeper Into Focus Area</i>
<ol style="list-style-type: none"> <li>1. What do we want our students to learn?</li> <li>2. How will we know our students are learning?</li> <li>3. How will we respond when some students do not learn?</li> <li>4. How will we extend the learning for students who are already proficient?</li> </ol>	<ul style="list-style-type: none"> <li><input type="checkbox"/> What student learning issue are we seeking to address?</li> <li><input type="checkbox"/> How will we know we have addressed the student learning issue?</li> <li><input type="checkbox"/> How might we overcome this issue?</li> <li><input type="checkbox"/> What actions will we try?</li> <li><input type="checkbox"/> Which accommodations will we put in place to support struggling students?</li> <li><input type="checkbox"/> Which actions will we now adopt to enrich our instructional practices?</li> </ul>

Item	Time Allocation	Decisions	Responsible Party
------	-----------------	-----------	-------------------

Review the actions agreed to at the last meeting.			Three minutes		
Meeting Agenda Focus Items	1.	Behavioral needs	30 (1:40-2:10)	<ul style="list-style-type: none"> <li>• Impulsive</li> <li>• Defiant</li> <li>• Aggressive</li> <li>• disruptive</li> </ul>	
	2.	Academic needs	15 (2:10-2:25)	<ul style="list-style-type: none"> <li>• Below grade level in reading</li> <li>• Basic math facts</li> </ul>	
	3.	Social emotional needs	35 (2:25-3:00)	<ul style="list-style-type: none"> <li>• Aggression</li> <li>• Lack of confidence</li> <li>• Adapting to change</li> </ul>	
Allocate roles for next meeting:			5	Chairperson: Hamdoun Minute-taker: Brian Norm-observer: Murphy Timekeeper: Ford	

Upcoming Events	
Date	Event
11/08	Fire drill
11/11	Veteren's Day
11/12	Progress report grades due!



## **Lakeside Union School District CCSPP Meeting Agenda**

**April 13, 2024**

### **1. Welcome and Introductions**

- Purpose of the meeting and overview of agenda

### **2. Community Schools Partnership Overview**

- Summary of current partnerships
- Key objectives and achievements so far

### **3. Celebrating Current Successes**

- Highlight recent accomplishments and data from the partnership
- Testimonials from staff, students, and/or families

### **4. Identifying Future Needs**

- Facilitated discussion:
  - What gaps or challenges still need addressing?
  - What additional supports or resources would enhance success?
- Breakout groups (if needed): Topic-specific feedback

### **5. Visioning for Future Grants**

- Presentation on upcoming grant opportunities and requirements
- Open discussion:
  - What outcomes or initiatives should the grant prioritize?
  - Innovative ideas staff would like to see funded

### **6. Staff Feedback and Recommendations**

- Staff-led session to share insights and suggestions
- Q&A or brainstorming session

### **8. Closing Remarks**

- Thank you to participants
- Closing thoughts from district leadership

Donald E. Suburu School  
 SSC Meetings  
 2024-2025  
 (Subject to change)



Date:	Topic
October 17, 2024	<ul style="list-style-type: none"> <li>• Responsibilities of SSC</li> <li>• Bylaws</li> <li>• Parent Involvement Policy</li> <li>• LCAP &amp; Title I funding</li> <li>• SPSA 2024-2025</li> <li>• Data</li> </ul>
November 14, 2024	<ul style="list-style-type: none"> <li>• LCAP &amp; Title I funding</li> <li>• SPSA 2024-2025</li> <li>• Data</li> </ul>
February 13, 2025	<ul style="list-style-type: none"> <li>• LCAP &amp; Title I funding</li> <li>• SPSA 2024-2025</li> <li>• CCSPP</li> <li>• Data</li> <li>• Discuss SPSA 2025-2026</li> </ul>
March 13, 2025	<ul style="list-style-type: none"> <li>• LCAP &amp; Title I funding</li> <li>• SPSA 2024-2025</li> <li>• Data</li> <li>• Discuss SPSA 2025-2026</li> </ul>
May 8, 2024 <ul style="list-style-type: none"> <li>• Meeting will be held if needed</li> </ul>	<ul style="list-style-type: none"> <li>• LCAP &amp; Title I funding</li> <li>• SPSA 2023-2024</li> <li>• Data</li> <li>• Discuss SPSA 2024-2025</li> </ul>



# **Donald E. Suburu School**

## **SEL Committee Meeting Agenda**

**August 28th, 2024**

### **1. Welcome and Overview**

- Introductions: Committee members, roles, and areas of expertise.
- Mission Alignment: Brief overview of CCSPP and how it connects to SEL priorities.
- Objectives for the Meeting:
  - Strengthen SEL initiatives to meet the needs of all students.
  - Focus on whole-child support with attention to foster youth, behavioral challenges, and community resources.

### **2. SEL Framework and CCSPP**

- Share successes and challenges from recent SEL implementations.

### **3. Supporting Foster Youth and CCSPP**

- Current State: Share data and insights on foster youth attendance, SEL needs, and academic outcomes.
- CCSPP Alignment:
  - Identify additional wraparound supports for foster youth (e.g., mental health services, housing stability, mentoring).
  - Collaborate with local agencies and foster care liaisons.
- Discussion:
  - How can SEL programs better address trauma and transitions for foster youth?
  - Brainstorm solutions (e.g., peer mentorship programs, partnerships with foster care organizations).

### **4. Addressing Behavioral Needs Using SEL and CCSPP Resources**

- Behavioral Trends: Present and discuss data on discipline and behavioral incidents.
- Discussion:
  - What SEL strategies and supports have been most effective?
  - Identify gaps in interventions and possible partnerships for behavioral health support.
- Identify students who may benefit from a CICO program
  - Behavioral concerns
  - Attendance concerns
  - Foster Youth

### **7. Closing and Next Steps**

Future Meeting Date: September 17th, 2024

We will present data to review progress and adjust groups based on current data.



Lakeside Union School District  
Community School Planning Artifacts  
Alignment to the Framework

Table of Contents

Lakeside School

LUSD Parent Night Survey (Google Form)	Page 2
Parent Project-Loving Solutions Introductory Meeting	Page 3

Donald E. Suburu School

Donald E. Suburu School Coffee and Conversation Meeting Agenda	Page 6
KiDS screenshots showing efforts to implement school climate transformation and healing centered restorative practices.	Page 7

## LUSD Parent Night

Thank you for joining us in creating a positive environment and culture for our students that spans between home, school and community. Please take a few moments to complete this survey and your student(s) will be entered to win lunch with the principals!

[tcarr@lakesideusd.org](mailto:tcarr@lakesideusd.org) Switch account



Not shared

\* Indicates required question

Student(s) Name(s) \*

Your answer

School Site \*

☐ Donald E. Suburu

☐ Lakeside School

Did you find tonight's meeting informative? \*

☐ Yes, I will definitely be using at home.

☐ Good information, but I most likely won't be using any of these techniques at home.

☐ I didn't learn anything new.

What did you find most beneficial from the training? \*

Your answer

Would you be interested in additional trainings? \*

☐ Yes

☐ Maybe

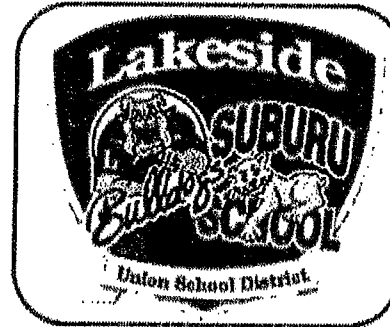
☐ No

What would you like to see in future trainings? \*

Your answer

Submit

Clear form



## Loving Solutions: A Parent's Guide to Raising Kids During Challenging Times

### About the Facilitator – Caleb Prendez

- Born and raised in Bakersfield, Ca.
- Went through the Fruitvale School District and graduated from Centennial High School.
- Currently studying to graduate with a degree in Psychology.
- 10+ years working in education with two School Districts (Beardsley and Lakeside Union).
- 8 years coaching high school football and youth and middle school basketball.
- My favorite hobbies are spending time with my fiancé and family, going to the gym, coaching, watching anything sports related including: the LA Dodgers, Las Vegas Raiders, and University of Michigan Wolverine Football Team, and giving back to the community.





# Loving Solutions and Parent Project



- Mission is to develop parent-training programs for parents raising children during difficult times. They are committed to providing highly effective programs that are affordable for every parent. We offer this free of charge!
- In their 30 plus years, they have worked with over 1.5 million parents.
  - Their programs are based on your experiences and successes.
  - No matter how difficult the situation may be, we can help. "Little miracles". It's what they do!



Loving Solutions is a 10-week program for families with children ages 5 to 10 years of age.

Beginning: January \_\_\_\_\_  
from 6:00-7:00pm.

## Parent Project®, Inc. Certificate of Completion

*Caleb Prendez*

has attended and completed the 20-hour virtual

**Parent Project® Senior Training**

**"Changing Destructive Adolescent Behavior"**

Presented this 13th day of November, 2024



*Ralph Fry*  
Ralph Fry  
Program Administrator



[www.parentproject.com](http://www.parentproject.com) or Google: Parent Project or Loving Solutions



# Questions?



# Coffee & Conversation

With Ms. Hudson and Mrs. Carr



## Meeting Agenda

October 10th, 2024- 8:30 A.M.

- Check in and grab a coffee
- Administrative announcements
  - 11/1/24 Staff Inservice Day, no student attendance
  - 11/18/24 through 11/22/24 KCSOS Dental Health Clinic on site
- Upcoming school events
  - End of 1st Quarter, report cards available on Parent Portal 10/18
  - 11/11/24 Veterans Day, no school
  - 11/15/24 Movie Night with Suburu PTC
  - 11/25/24 through 11/29/24 Thanksgiving Break
  - 12/2/24 through 12/6/24 Book Fair
- School committee updates
  - PBIS Meeting, 10/15 @ 2:45
  - SSC Meeting, 10/17 @ 4:30
  - PBIS Meeting, 11/12 @ 2:45
  - SSC Meeting, 11/14 @ 4:30
- Discussion topic: Study Skills

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# Screenshots from the Kern Integrated Data System showing the implementation of restorative and healing practices delivered by the SASI I and SASI II

## December Check In Check Out

Active Tier 2

Delete Intervention

Manage Intervention

Check In Check Out Review Plan Details

### Schedule

Start Date End Date  
12/2/24 → 12/20/24

### Student Support Resources

### Enrolled Students (15)

AA LA PB TO AO PE BF VE +7

### Assigned Staff (4)

CR CS TC VI

### Meeting Completion

#### Meeting Completion

100%

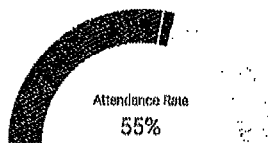


#### Average Meeting Time

10 Minutes



### Attendance



Attendance Rate  
55%

3% Absent 42% Not Marked

### Student Observations

#### Engaged

87%

#### Neutral

13%

#### Not engaged

0%

### 6 Intervention Notes

Review notes added by

CP



### Attendance

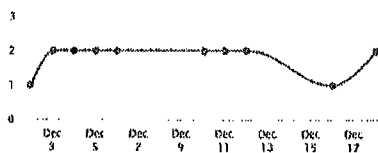
Present	Absent	Total Time
100%	0%	81 Minutes

### Observations

Engaged	Neutral	Not engaged
100%	0%	0%

### Goal: Point System

Target: 2



### Attendance

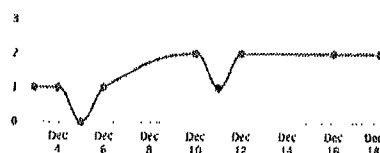
Present	Absent	Total Time
91%	9%	100 Minutes

### Observations

Engaged	Neutral	Not engaged
100%	0%	0%

### Goal: Point System

Target: 2



### Attendance

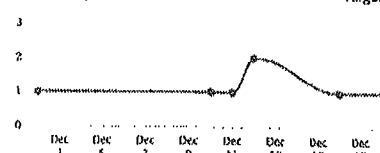
Present	Absent	Total Time
64%	36%	50 Minutes

### Observations

Engaged	Neutral	Not engaged
33%	67%	0%

### Goal: Point System

Target: 2



Applicant Information					
<b>Note: By signing, the Superintendent, or designee, is approving the proposed budget for the CCSPP Imple</b> <b>If the signature cannot be added to this Excel document, please PDF the Applicant Information worksheet, obtain</b>					
Field Names:		Applicant Inform			
Program:	CCSPP Implementation Grant, Cohort 4				
Application Year	2024-25				
LEA Name:	Lakeside Union School District				
LEA CDS Code:	15-63552-0000000				
Total Requested	\$1,425,000				
Superintendent's Ty Bryson, Superintendent					
Superintendent's [Insert Superintendent's Signature Here]					
Approval Date:	[Enter Approval Date Here]				

<b>Contact Information</b>	
Program:	CCSPP Implementation Grant Cohort 4
Application Year:	2024-25
LEA Name:	Lakeside Union School District
LEA CDS Code:	15-63552-0000000
Total Requested Amount:	\$1,425,000
<b>Section 1 - Field Names</b>	
Program Contact Name:	Tara Carr
Program Contact Title:	Vice Principal/CCSPP Coordinator
Program Contact Phone Number:	661-685-8190
Program Contact Email:	tcarr@lakesideusd.org
Fiscal Contact Name:	Tara Carr
Fiscal Contact Title:	Vice Principal/CCSPP Coordinator
Fiscal Contact Phone Number:	661-685-8190
Fiscal Contact Email:	tcarr@lakesideusd.org



Year 2 - Budget July 1, 2026 - June 30, 2027

Expend rows as needed. Add rows in the middle of the table.

\*LEAs can use up to the lesser of \$500,000 or 10 percent of the total funds awarded for administration of the program, unless the cost is providing direct services to students.

\*The CDESP has a 10.03 percent match requirement.

Program: CDESP Implementation Grant Cohort 4

Application Year: 2024-25

LEA Name: Lakeland Union School District

LEA CDESP Code: 15-43502-000000

Total Submitted Amount: \$1,426,000

Line Detail and Narrative Provide a detailed justification and line item for each expenditure. Indicate the narrative line cost is supporting.	School District Name (e.g., Lakeland Union School District)	Proposed Cost (School Site)	Proposed Cost (School District)	Admin. Reserve (School District)	Total Proposed (Costs + Funds)	District Match (Community)	Total Match
<p><b>2000</b> Salary Support</p> <p>These expenditures are directly tied to supporting Lakeland School and District E. Salary support through the implementation of this project, ensuring alignment with grant objectives to improve student safety and family engagement.</p> <p>Planning Time and Staffing to Support Grant Implementation:</p> <p>Funds will be used to provide planning time for grant implementation and to hire two staff members dedicated to expanding student safety, health, and fostering connections between the school and the community. A percentage of these salaries will be calculated as follows: 50% of (SAS)-1: \$27,382.25; 50% of one classified staff member (Community Supervisory \$41,458.07); 75% of one classified staff member (Lakeland Health Tech) \$17,804.01; 75% of another classified staff member (Lakeland Health Tech) \$21,968.53. Total: \$121,367.97.</p> <p>Home Visits for Student and Family Support:</p> <p>Two classified staff members will conduct home visits to support students and their families. The calculation for this effort is as follows:</p> <p>2 staff x \$18.33 per hour x 10 hours = \$183.30; Student and families @ Classified @ \$18.33* (10 hrs) = \$183.30</p> <p>Statutory reductions associated with object code 2000 have been calculated for classified staff salaries. A percentage of these salaries will be calculated as follows: 50% of one classified staff member (SAS)-1: \$27,382.25; 50% of one classified staff member (Community Supervisory \$41,458.07); 75% of one classified staff member (Lakeland Health Tech) \$17,804.01; 75% of another classified staff member (Lakeland Health Tech) \$21,968.53. Total: \$121,367.97.</p>	Lakeland School & District E. School District	755.64			755.64	37,719.49	40,791.31
<p><b>4000</b> Indirect Support</p> <p>Funds will be allocated for supplies and materials aimed at enhancing student safety and implementing family connections.</p>	Lakeland School & District E. School District	4,245.59			4,245.59		6.99
<p><b>Enter Object Code (Enter Line Detail and Narrative Here)</b></p> <p><b>7000</b> Total Direct Costs</p>	Lakeland School & District E. School District	277,382.25		0.00	277,382.25	105,697.20	0.00
<p><b>8.15%</b> Indirect Budget</p>	N/A	22,867.49		0.00	22,867.49		0.00
		300,249.74		0.00	300,249.74	105,697.20	



Year 3 - Budget (July 1, 2027 - June 30, 2028)

[illegible]





# CONSTRUCTION INSPECTION SERVICES

Ensuring Excellence in School Construction

## Cost Proposal

December 30, 2024

Tristin Camp,  
MOT Director

Lakeside Union School District  
14535 Old River Road  
Bakersfield, CA 93311

**Project School:** Lakeside School  
**Project Scope:** Music & Health Room –  
Alterations to 1-Maintenance Bldg. 700; Construction of 1-30x30 Shade Structure (PC04-121917)  
**DSA #:** 03-123906

Dear Mr. Camp:

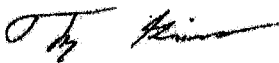
Construction Inspection Services is honored to have this opportunity to submit a cost proposal to provide DSA project inspection services in compliance with the California Building Code Title 24 and in accordance with the plans and specifications for the project referenced above throughout the project's duration.

**Total project inspection fees (travel, administrative, and site time) will be \$22,000.** Inspectors are to be managed with the purpose of minimizing the district's cost, while maintaining the highest standard of performance. Progress billing will be submitted over the course of construction. This proposal is subject to the project being started in the next 180 days. If the project starts after 180 days, this proposal is subject to a 5% additional rate and an overall cost increase.

Construction Inspection Services is a team of highly qualified certified DSA inspectors with diversified experience working with architects, general contractors, and construction managers on various projects. You will be working with experienced construction professionals, fully certified, with the professional skills and technical knowledge that your project deserves.

If you have any questions or concerns, please let me know.

Sincerely,



Ty Grimes, President  
ty@schoolcis.com  
661-301-1159