LAKESIDE UNION SCHOOL DISTRICT
BOARD OF TRUSTEES
REGULAR MEETING
AGENDA

Lakeside School Auditorium
14535 Old River Road
Bakersfield, CA 93311

January 13, 2026
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. 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 9, 2025.

B. Approve minutes of Organizational meeting of December 9, 2025.

C. Approve minutes of Special meeting of December 16, 2025.

D. Approve December End of Month Payroll - $1,009,254.10 and January Mid Month Payroll $66,905.81.

E. Approve Batch #10

Moved_____Seconded_____Roll Call Vote:MB___AB___TJ____RR___DB___
Vote: Yes(Y) _____No(N) _____Abstained(A) _____Absent(AB) _____

3. 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)*

4. 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) Approval of Master Service Agreement for Cyber Security Between Edutech Group, LLC and Lakeside Union School District in the amount of $119,425.63 for Three(3) Years.

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) Approval of Lakeside Union School District Audit Report for June 30, 2025.

Moved_____Seconded_____Roll Call Vote:MB___AB___TJ___RR___DB___
Vote: Yes(Y) _____No(N) _____Abstained(A) _____Absent(AB) _____

(4) Approval of Lakeside Union School District Prop 39 Audit Report for June 30, 2025.

Moved_____Seconded_____Roll Call Vote:MB___AB___TJ___RR___DB___
Vote: Yes(Y) _____No(N) _____Abstained(A) _____Absent(AB) _____

(5) Approval of New Mileage Rate for 2026 increased from 70 cents to 72.5 cents per mile.

Moved_____Seconded_____Roll Call Vote:MB___AB___TJ___RR___DB___
Vote: Yes(Y) _____No(N) _____Abstained(A) _____Absent(AB) _____

(6) Approval of Disclosure of Collective Bargaining Agreement for Lakeside/Suburu Teachers Association CTA/NEA in Accordance with AB1200.

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 Denette Westbrook, 4 Hour Nurse for the District.

Moved_____Seconded_____Roll Call Vote:MB___AB___TJ___RR___DB___
Vote: Yes(Y) _____No(N) _____Abstained(A) _____Absent(AB) _____

(2) Approval to Hire Simardeep Kaur, 5.83 Hour Instructional Aide, Paraprofessional at Lakeside.

Moved_____Seconded_____Roll Call Vote:MB___AB___TJ___RR___DB___
Vote: Yes(Y) _____No(N) _____Abstained(A) _____Absent(AB) _____

5. CLOSED SESSION

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

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

6. OPEN SESSION

7. REPORT OF CLOSED SESSION

8. REPORTS AND CORRESPONDENCE

A. Enrollment Lakeside 929 Suburu 822 Total 1751

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

9. 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.*

10. ADVANCE PLANNING

A. Future Meeting Dates

(1) Regular Board Meeting – February 10, 2026 at 6:30 p.m. in the Lakeside School Auditorium.

11. 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 9, 2025
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. Adjourn to Annual Organizational Meeting

3. Consent Calendar — Approval of Consent Agenda. Motion by Trustee Robertson, seconded by Trustee D. Buoni. 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 4, 2025.

   B. Approved November Mid Month Payroll, November End of Month Payroll and December Mid-Month Payroll.

   C. Approved B-Warrants #9

4. Hearing of Staff and/or Citizens None.

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

      (2) Approval of Resolution #12092025 – Annual Accounting of Capital Facilities Fund #25 for 2024-2025. Motion by Trustee D. 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 #12092025A – Annual Accounting of Overcrowding Mitigation Fund #94 for 2024-2025. 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) Approval to Redirect Interest Earnings on Fund 21 Bond Proceeds. Motion by Trustee Jones, seconded by Trustee Robertson. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.

(5) Approval of Proposal T25-764-CAB from Krazan for Materials Testing & Inspection Services in the amount of $27,919.00. 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) Approval of Proposal from Construction Inspection Services – Relocation of 8 Relo Classroom Bldgs., 2 Relo Restroom Bldgs. & Track in the Amount of $20,000. Motion by Trustee Jones, seconded by Trustee D. Buoni. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.

(7) Approval of Proposal from Construction Inspection Services – 2-24x72 TK/K Classroom Bldgs. & 2-25x30 Shade Structures in the amount of $27,200. Motion by Trustee Banducci, seconded by Trustee D. Buoni. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.

(8) Approval of Proposal from Construction Inspection Services – Relocation of 7 Relo Classroom Bldgs., 1 Relo Restroom Bldg. & New Parking Lot in the amount of $20,000. Motion by Trustee Robertson, seconded by Trustee D. 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 Suburu School Comprehensive Safe School Plan for 2025-2026. Motion by Trustee D. Buoni, 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 Board Policies BP #1000 – E #9321-E(2). 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.

C. Buildings and Grounds

(1) Discussion and Possible Action on Bid Results for Construction of Portable Classrooms, Restrooms, and Track Lakeside School. Motion by Trustee D. Buoni to use Black Hall Construction, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.

(2) Discussion and Possible Action on Proposals for Gas Line Repair on the 300 Buildings at Lakeside. Motion by Trustee Jones to use Bakersfield Plumbing, seconded by Trustee Banducci. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.

6. Closed Session 6:59 pm

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

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

7. Open Session 7:22 pm

8. Report of Closed Session None

9. Discussion or Action Items

A. Personnel

(1) Approval to Hire Anahi Vargas, 6.5 Hour Instructional Aide at Lakeside. Motion by Trustee D. Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.

(2) Approval to Hire Jessica Luchesi, 2 Hour Supervision Aide at Suburu. Motion by Trustee Robertson, seconded by Trustee D. Buoni. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.

(3) Approval to Hire Kayla Flores, 6.5 Hour Instructional Aide II at. 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 Victor Zepeda, 8 Hour Food Service Worker at Lakeside. Motion by Trustee D. Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.

(5) Approval to Hire Ryen Lopez, 8 Hour Utility Worker/Custodian 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.

(6) Approval of Tentative Agreement Between the Lakeside Union School District and the Lakeside/Suburu Teachers Association, CTA/NEA. Motion by Trustee Jones to table, seconded by Trustee D. Buoni. Approved - Trustee Buoni, Trustee Jones, Trustee Robertson, Trustee D. Buoni. Trustee Banducci. No – 0. Abstained – 0. Absent – 0.

10. Reports and Correspondence

A. Enrollment Lakeside 926 Suburu 824 Total 1750

B. Correspondence – None

C. CSEA – None

D. CTA – None

E. Board Members Reports - None

F. Superintendent Report Mr. Bryson said Christmas season is upon us. Suburu had there Christmas Program last week and Lakeside has two performances this week, one Wednesday night and one Thursday night.

11. Items Not On The Agenda

12. Advance Planning

A. Future Meeting Dates

(1) Regular Meeting – January 13, 2026 at 6:30 p.m. in the Lakeside School Auditorium.

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

The meeting was adjourned at 7:27 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 9, 2025
6:30 P.M.

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

BOARD MEMBERS ABSENT:

OTHERS PRESENT: See Attached

1. Call To Order and Roll Call — The organizational meeting convened at 6:31 P.M.

2. Items of Business

A. Election of Board President for 2026. Mario Buoni was elected Board President. Motion by Trustee Robertson, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Robertson, Trustee D. Buoni, Trustee Jones. No – 0. Abstained – 0. Absent – 0.

B. Election of Board Vice President for 2026. Tamara Jones was elected Vice President. Motion by Trustee D. Buoni, seconded by Trustee Robertson. Approved – Trustee Buoni, Trustee Banducci, Trustee Robertson, Trustee D. Buoni, Trustee Jones. No – 0. Abstained – 0. Absent – 0.

C. Election of Board Clerk for 2026. Alan Banducci was elected Clerk of the Board Motion by Trustee Jones, seconded by Trustee D. Buoni. Approved - Trustee Buoni, Trustee Banducci, Trustee Robertson, Trustee D. Buoni, Trustee Jones. No – 0. Abstained – 0. Absent – 0.

D. Election of Trustee Representative for Annual Meeting of Kern County Committee on School Reorganization. Russell Robertson was elected to this position. Motion by Trustee Buoni, seconded by Trustee D. Buoni. Approved - Trustee Buoni, Trustee Banducci, Trustee Robertson, Trustee D. Buoni, Trustee Jones. No – 0. Abstained – 0. Absent – 0.

E. Election of Alternate Trustee Representative for Annual Meeting of Kern County Committee on School Reorganization. Darin Buoni was elected to this position. Motion by Trustee Buoni, seconded by Trustee Banducci. Approved - Trustee Buoni, Trustee Banducci, Trustee Robertson, Trustee D. Buoni, Trustee Jones. No – 0. Abstained – 0. Absent – 0.

F. Approval of Board Meeting Dates to be 2nd Tuesday of each Month excluding July. Motion by Trustee D. Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Robertson, Trustee D. Buoni, Trustee Jones. No – 0. Abstained – 0. Absent – 0.

G. Approval of Board Meeting Time. 6:30 p.m. was Motion by Trustee D. Buoni, seconded by Trustee Banducci. Approved - Trustee Buoni, Trustee Banducci, Trustee Robertson, Trustee D. Buoni, Trustee Jones. No – 0. Abstained – 0. Absent – 0.

H. Approval of Board Meeting Location(s). Lakeside Auditorium. Motion by Trustee D. Buoni, seconded by Trustee Buoni. Approved - Trustee Buoni, Trustee Banducci, Trustee Robertson, Trustee D. Buoni, Trustee Jones. No – 0. Abstained – 0. Absent – 0.

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

The meeting was adjourned at 6:39 p.m.

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Secretary to the Board

LAKESIDE UNION SCHOOL DISTRICT
BOARD OF TRUSTEES
SPECIAL BOARD MEETING
MINUTES

Lakeside School Auditorium
14535 Old River Road
Bakersfield, CA 93311

December 16, 2025
6:30 P.M.

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

BOARD MEMBERS ABSENT: Trustee Buoni

OTHERS PRESENT: See Attached

1. Call to Order, Flag Salute — The special meeting convened at 6:31 p.m.

2. Closed Session

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

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

   B. HEARING TO CONSIDER EXPULSION OF A PUPIL OR PUPILS (Education Code Section 48918)
   Case Nos. 12162025
   Hearing Will Be Held in Closed Session Unless Timely Request for Open Session Received From Pupil. [Board deliberation will be held in closed session and, in the board's discretion, Outside the presence of all parties, with final action taken in open session.]

3. Open Session

4. Report of Closed Session

   A. FINAL ACTION REGARDING EXPULSION OF PUPIL(S) (Education Code Section 48918)
   Case Nos. 12162025 Trustee Robertson Motion to Approve Agreement and Stipulation of Expulsion, seconded by Trustee D. Buoni. Approved – Trustee Robertson, Trustee Banducci, Trustee D. Buoni, Trustee Jones. No – 0. Abstained – 0. Absent -1.

5. Discussion or Action Items

   A. Buildings and Grounds

   (1) Discussion and Possible Action on Bid Results fro 7 New Relocatable Classrooms, 1 New Relocatable Restroom, Staff Parking Lot at Suburu School. Motion by Trustee D. Buoni to use Ken Smith Construction, seconded by Trustee Banducci. Approved – Trustee Robertson, Trustee Banducci, Trustee Jones, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 1.

(2) Discussion and Possible Action on Proposals for Carpet Tiles for New Portables at Lakeside and Suburu School. Motion by Trustee Banducci to use Metro Floors, seconded by Trustee D. Buoni. Approved – Trustee Robertson, Trustee Banducci, Trustee Jones, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 1.

(3) Approval of Proposal from Krazan for Materials Testing and Inspection Services at Donald E. Suburu ES Relocatable Classroom and Restrooms. Motion by Trustee D. Buoni, seconded by Trustee Roberston. Approved – Trustee Robertson, Trustee Banducci, Trustee Jones, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 1.

B. Personnel

(1) Approval to Hire Taylor Reynolds, 6.5 Hour Instructional Aide II at Suburu. Motion by Trustee Banducci, seconded by Trustee D. Buoni. Approved - Trustee Robertson, Trustee Banducci, Trustee Jones, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 1.

(2) Approval of Tentative Agreement Between the Lakeside Union School District and the Lakeside/Suburu Teachers Association, CTA.NEA. Motion by Trustee D. Buoni, seconded by Trustee Banducci. Approved - Trustee Robertson, Trustee Banducci, Trustee Jones, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 1.

(3) Approval to Hire Jamie Era, 8 Hour Food Service Worker at Suburu. Motion by Trustee D. Buoni, seconded by Trustee Robertson. Approved - Trustee Robertson, Trustee Banducci, Trustee Jones, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 1.

6. Advance Planning

A. Future Meeting Dates

(1) Regular Board Meeting at Lakeside School Auditorium at 6:30 p.m. on January 13, 2025.

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

The meeting was adjourned at 6:48 p.m.

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Secretary to the Board

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COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 12/16/2025

DISTRICT: 040 LAKESIDE UNION SCHOOL DISTRICT
BATCH: 0010 PAYMENTS
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
90137790	000606/	ABATE-A-WEED	99	EFT		
		PV-260353		01-0000-0-4300.00-0000-8100-001-00-000-0000	1077304	25.65
				WARRANT TOTAL		$25.65
45192326	800849/	AIRWAVE COMMUNICATIONS				
		PV-260354		01-0000-0-5800.00-0000-3600-000-00-000-0000	BK296	15,566.19
				WARRANT TOTAL		$15,566.19
45192327	002349/	ALL CARTS				
		PV-260355		01-0000-0-4300.00-0000-8100-001-00-000-0000	25380	119.08
				WARRANT TOTAL		$119.08
45192328	001853/	AMAZON CAPITAL SERVICES				
		PV-260356		01-0000-0-4300.00-0000-2700-001-00-000-0000	MULTIPLE INVOICES SEE ATTACHED	1,869.72
				01-0000-0-4300.00-0000-2700-002-00-000-0000	MULTIPLE INVOICES SEE ATTACHED	1,869.73
				WARRANT TOTAL		$3,739.45
45192329	000340/	AT&T				
		PV-260357		01-0000-0-5900.00-0000-7200-000-00-000-0000	24418064	190.01
				01-0000-0-5900.00-0000-7200-000-00-000-0000	24397792	205.72
				01-0000-0-5900.00-0000-7200-000-00-000-0000	24397625	143.56
				01-0000-0-5900.00-0000-7200-000-00-000-0000	24397698	103.76
				01-0000-0-5900.00-0000-7200-000-00-000-0000	24464594	676.68
				01-0000-0-5900.00-0000-7200-000-00-000-0000	24464544	197.13
				01-0000-0-5900.00-0000-7200-000-00-000-0000	24464542	60.92
				01-0000-0-5900.00-0000-7200-000-00-000-0000	24464541	60.92
				WARRANT TOTAL		$1,638.70
45192330	002628/	BAKERSFIELD PLUMBING				
		PV-260358		01-0000-0-5800.00-0000-8100-000-00-000-0000	1006332	705.00
				WARRANT TOTAL		$705.00
45192331	002538/	BRADY INDUSTRIES				
		PV-260359		01-8150-0-4300.00-0000-8100-000-00-000-0000	10997463	100.22

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
				01-8150-0-4300.00-0000-8100-000-00-000-0000	10974278	122.02
				01-8150-0-4300.00-0000-8100-000-00-000-0000	10975058	1,081.92
				01-8150-0-4300.00-0000-8100-000-00-000-0000	10980614	100.66
				WARRANT TOTAL		$1,404.82
45192332	000132/	CALIFORNIA WATER SERVICE				
		PV-260360		01-0000-0-5500.00-0000-8100-002-00-000-0000	WATER	179.04
				WARRANT TOTAL		$179.04
90137791	002205/	CINTAS CORPORATION		99 EFT		
		PV-260361		01-8150-0-4300.00-0000-8100-000-00-000-0000	4252118868	66.50
				01-8150-0-4300.00-0000-8100-000-00-000-0000	4252123022	460.34
				01-8150-0-4300.00-0000-8100-000-00-000-0000	4250811850	400.58
				01-8150-0-4300.00-0000-8100-000-00-000-0000	4250808527	66.50
				01-8150-0-4300.00-0000-8100-000-00-000-0000	4251410504	66.50
				01-8150-0-4300.00-0000-8100-000-00-000-0000	4251412735	400.58
				WARRANT TOTAL		$1,461.00
45192333	000385/	CITY OF BAKERSFIELD				
		PV-260362		01-0000-0-5500.00-0000-8100-002-00-000-0000	313267	2,237.92
				01-0000-0-5500.00-0000-8100-002-00-000-0000	TRASH/SEWER	1,408.30
				WARRANT TOTAL		$3,646.22
45192334	002447/	COMPREHENSIVE DRUG TESTING				
		PV-260363		01-0000-0-5800.00-0000-3600-000-00-000-0000	64174	450.00
				WARRANT TOTAL		$450.00
45192335	102726/	DARRELL HOWARD				
		PV-260364		01-0000-0-5200.00-0000-8100-000-00-000-0000	NOVEMBER MILEAGE	73.50
				WARRANT TOTAL		$73.50
45192336	002523/	EDUTECH GROUP				
		PV-260366		01-0000-0-5800.00-0000-7200-000-00-000-0000	1266	37,000.00

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
				WARRANT TOTAL		$37,000.00
45192337	001104/	ELAN FINANCIAL SERVICES				
		PV-260365		01-0000-0-4300.00-0000-7200-000-00-000-0000	SUPPLIES	266.14
				WARRANT TOTAL		$266.14
45192338	001238/	GALVAN TIRE SERVICE				
		PV-260367		01-0000-0-5800.00-0000-3600-000-00-000-0000	40904	25.00
				WARRANT TOTAL		$25.00
45192339	002485/	GO TO COMMUNICATIONS				
		PV-260371		01-0000-0-5900.00-0000-7200-000-00-000-0000	IN7104511657	3,559.23
				WARRANT TOTAL		$3,559.23
45192340	001607/	GOLDEN EMPIRE FLEET SERVICE				
		PV-260368		01-0000-0-5800.00-0000-3600-000-00-000-0000	91632	525.83
				01-0000-0-5800.00-0000-3600-000-00-000-0000	91699	646.12
				01-0000-0-5800.00-0000-3600-000-00-000-0000	91755	525.12
				01-0000-0-5800.00-0000-3600-000-00-000-0000	91633	1,214.76
				01-0000-0-5800.00-0000-3600-000-00-000-0000	91720	688.65
				01-0000-0-5800.00-0000-3600-000-00-000-0000	91663	1,053.12
				01-0000-0-5800.00-0000-3600-000-00-000-0000	91876	300.12
				01-0000-0-5800.00-0000-3600-000-00-000-0000	91929	1,201.64
				01-0000-0-5800.00-0000-3600-000-00-000-0000	91875	243.12
				01-0000-0-5800.00-0000-3600-000-00-000-0000	91737	600.12
				01-0000-0-5800.00-0000-3600-000-00-000-0000	91808	525.12
				WARRANT TOTAL		$7,523.72
45192341	001073/	GOLDEN EMPIRE TOWING				
		PV-260369		01-0000-0-5800.00-0000-3600-000-00-000-0000	25-38131	300.00
				WARRANT TOTAL		$300.00

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
45192342	001038/	GORDON SERVICES				
		PV-260370		01-0000-0-5800.00-0000-2700-002-00-000-0000	6399	1,597.05
				01-0000-0-5800.00-0000-2700-002-00-000-0000	6356	2,579.85
				WARRANT TOTAL		$4,176.90
45192343	000320/	HOME DEPOT CREDIT SERVICES				
		PV-260372		01-8150-0-4300.00-0000-8100-000-00-000-0000	MAINT. SUPPLIES	1,107.56
				WARRANT TOTAL		$1,107.56
45192344	002476/	ISAAC MEZA				
		PV-260373		01-6762-0-5200.00-1110-1000-000-00-000-0000	NOVEMBER MILEAGE	110.88
				01-6762-0-5200.00-1110-1000-000-00-000-0000	DECEMBER MILEAGE 12/1-12/4	40.32
				WARRANT TOTAL		$151.20
45192345	002192/	KAMI LOGAN				
		PV-260374		01-0000-0-5200.00-0000-2700-002-00-000-0000	MILEAGE	9.81
				WARRANT TOTAL		$9.81
45192346	000094/	KERN COUNTY SUPT OF SCHOOLS				
		PV-260377		01-0000-0-5800.00-0000-3600-000-00-000-0000	601228	6,705.75
				01-0000-0-5800.00-0000-3600-000-00-000-0000	601214	125.00
				01-0000-0-5800.00-1110-1000-000-00-121-0000	601055	1,065.40
				WARRANT TOTAL		$7,896.15
45192347	000589/	LINCOLN AQUATICS				
		PV-260379		01-0000-0-4300.00-0000-8100-001-00-138-0000	DE197174	529.52
				WARRANT TOTAL		$529.52
45192348	002624/	MARANATHA KERN RIVER POWER				
		PV-260378		01-0000-0-4300.00-0000-8100-000-00-000-0000	178901	110.42
				WARRANT TOTAL		$110.42
45192349	000115/	MCMOR CHLORINATION				
		PV-260380		01-0000-0-5800.00-0000-8100-001-00-000-0000	28062	740.00
				WARRANT TOTAL		$740.00

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
45192350	000061/	P G & E				
		PV-260381		01-0000-0-5500.00-0000-8100-002-00-000-0000	SUBURU POWER	2,602.22
				WARRANT TOTAL		$2,602.22
45192351	000463/	PITNEY BOWES - PURCHASE POWER				
		PV-260382		01-0000-0-5900.00-0000-7200-000-00-122-0000	POSTAGE	1,009.75
				WARRANT TOTAL		$1,009.75
45192352	002160/	PLC HEATING & AIR				
		PV-260383		01-0000-0-5800.00-0000-8100-002-00-000-0000	I251017729	180.00
				WARRANT TOTAL		$180.00
45192353	000173/	PRICE DISPOSAL INC.				
		PV-260384		01-0000-0-5500.00-0000-8100-001-00-000-0000	N4855347547	1,809.32
				WARRANT TOTAL		$1,809.32
45192354	002199/	PRIMO BRANDS				
		PV-260385		01-0000-0-5800.00-1110-1000-001-00-000-0000	15K0030478424	592.72
				WARRANT TOTAL		$592.72
45192355	002662/	QUICK FIX DIESEL				
		PV-260386		01-0000-0-5800.00-0000-3600-000-00-000-0000	002017	472.10
				WARRANT TOTAL		$472.10
45192356	002594/	SAMAH MORKS				
		PV-260387		01-0000-0-9510.02-0000-0000-000-00-000-0000	LOST WARRANT 11/14/25	364.63
				WARRANT TOTAL		$364.63
45192357	002544/	SILVAS OIL COMPANY				
		PV-260388		01-0000-0-5800.00-0000-3600-000-00-000-0000	595262	1,680.15
				WARRANT TOTAL		$1,680.15
45192358	002566/	SLATER PLUMBING				
		PV-260389		01-0000-0-5800.00-0000-8100-001-00-000-0000	60438	275.00
				01-0000-0-5800.00-0000-8100-002-00-000-0000	60439	3,364.29
				01-0000-0-5800.00-0000-8100-002-00-000-0000	60325	2,965.00

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
				WARRANT TOTAL		$6,604.29
45192359	002490/	STS EDUCATION				
		PV-260390		01-0000-0-4300.00-1110-1000-000-00-131-0000	INV-0023186	1,310.91
				01-0000-0-4300.00-1110-1000-000-00-131-0000	INV-0023091	176.96
				WARRANT TOTAL		$1,487.87
45192360	002071/	SWRCB ACCOUNTING OFFICE				
		PV-260397		01-0000-0-5500.00-0000-8100-002-00-000-0000	WS-1053029	3,372.72
				WARRANT TOTAL		$3,372.72
45192361	001326/	TAFT CITY SCHOOL DISTRICT				
		PV-260391		01-0000-0-4300.00-1110-1000-000-00-121-0000	488	166.36
				01-0000-0-4300.00-1110-1000-000-00-121-0000	480	237.86
				01-0000-0-4300.00-1110-1000-000-00-121-0000	486	144.57
				WARRANT TOTAL		$548.79
45192362	002586/	INC. TELESPEECH THERAPY				
		PV-260392		01-0000-0-5800.00-5001-3150-000-00-134-0000	898	6,615.00
				01-6500-0-5800.00-5001-3150-000-00-000-0000	898	6,615.00
				WARRANT TOTAL		$13,230.00
45192363	002560/	TRISTIN CAMP				
		PV-260393		01-0000-0-4300.00-0000-8100-000-00-000-0000	SUPPLIES	10.44
				01-0000-0-5200.00-0000-8100-000-00-000-0000	MILEAGE	98.00
				WARRANT TOTAL		$108.44
45192364	000562/	TYACK TIRES				
		PV-260394		01-0000-0-5800.00-0000-3600-000-00-000-0000	246367	1,470.46
				01-0000-0-5800.00-0000-3600-000-00-000-0000	246368	663.55
				01-0000-0-5800.00-0000-3600-000-00-000-0000	246369	928.76
				WARRANT TOTAL		$3,062.77
45192365	000454/	VERIZON WIRELESS				
		PV-260395		01-0000-0-5900.00-0000-7200-000-00-000-0000	6128983813	745.09

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
				WARRANT TOTAL		$745.09
90137792	002193/	VERNON C. SORENSON MD	99	EFT		
		PV-260396		01-0000-0-5800.00-0000-3600-000-00-000-0000	00893921	20.00
				01-0000-0-5800.00-0000-3600-000-00-000-0000	00593734	20.00
				01-0000-0-5800.00-0000-3600-000-00-000-0000	00593087	45.00
				01-0000-0-5800.00-0000-3600-000-00-000-0000	00592941	45.00
				WARRANT TOTAL		$130.00
45192366	002480/	WELLS FARGO VENDOR FINANCIAL				
		PV-260398		01-0000-0-5600.00-0000-2700-001-00-000-0000	5036737373	1,004.55
				01-0000-0-5600.00-0000-2700-001-00-000-0000	5035950515	487.13
				WARRANT TOTAL		$1,491.68
45192367	002356/	WEX BANK				
		PV-260399		01-0000-0-4300.00-0000-3600-000-00-000-0000	FUEL	1,000.00
				WARRANT TOTAL		$1,000.00

*** FUND TOTALS ***	TOTAL NUMBER OF CHECKS:	42	TOTAL AMOUNT OF CHECKS:	$131,280.19*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	3	TOTAL AMOUNT OF EFT:	$1,616.65*
	TOTAL PAYMENTS:	45	TOTAL AMOUNT:	$132,896.84*

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
45192368	001326/	TAFT CITY SCHOOL DISTRICT				
		PV-260391		13-5310-0-4700.00-0000-3700-000-00-000-0000	462	55,792.85
				13-5310-0-4700.00-0000-3700-000-00-000-0000	487	32,131.80
				13-5310-0-4700.00-0000-3700-001-00-000-0000	485	37,350.90
				WARRANT TOTAL		$125,275.55

*** FUND TOTALS ***	TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:	$125,275.55*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*
	TOTAL PAYMENTS:	1	TOTAL AMOUNT:	$125,275.55*

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
45192369	002525/	KNIGHT'S SITE SERVICES				
		PV-260375		25-0000-0-5800.00-0000-8500-002-00-000-0000	255610	103.91
				WARRANT TOTAL		$103.91
45192370	002588/	INC KRAZAN & ASSOCIATED				
		PV-260376		25-0000-0-5800.00-0000-8500-002-00-000-0000	A203512-31784	4,600.00
				WARRANT TOTAL		$4,600.00
45192371	000363/	WILLIAMS SCOTSMAN INC				
		PV-260400		25-0000-0-5600.00-0000-8700-001-00-000-0000	9025158653	2,835.88
				WARRANT TOTAL		$2,835.88

*** FUND TOTALS ***	TOTAL NUMBER OF CHECKS:	3	TOTAL AMOUNT OF CHECKS:	$7,539.79*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*
	TOTAL PAYMENTS:	3	TOTAL AMOUNT:	$7,539.79*
*** BATCH TOTALS ***	TOTAL NUMBER OF CHECKS:	46	TOTAL AMOUNT OF CHECKS:	$264,095.53*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	3	TOTAL AMOUNT OF EFT:	$1,616.65*
	TOTAL PAYMENTS:	49	TOTAL AMOUNT:	$265,712.18*
*** DISTRICT TOTALS ***	TOTAL NUMBER OF CHECKS:	46	TOTAL AMOUNT OF CHECKS:	$264,095.53*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	3	TOTAL AMOUNT OF EFT:	$1,616.65*
	TOTAL PAYMENTS:	49	TOTAL AMOUNT:	$265,712.18*

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, 2025 (for period Jul 1 – Sep 30)
- ■ Jan 1, 2026 (for period Oct – Dec 31)
- ☐ April 1, 2026 (for period Jan 1 – Mar 31)
- ☐ July 1, 2026 (for period Apr 1 – Jun 30)

Date for information to be reported publicly at governing board meeting: January 13, 2026

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

2024-2025 School Accountability Report Card (Published During the 2025-2026 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/fg/aa/lc/
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

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.

2025-26 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	Tara Carr
Email Address	tcarr@lakesideusd.org
School Website	https://www.lakesideusd.org/Domain/9
Grade Span	
County-District-School (CDS) Code	15635526115042

2025-26 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/

2025-26 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, 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.

2025-26 School Description and Mission Statement

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 819 students in Special Day Class Preschool through fifth grade. Per Kern Integrated DAta System (KiDS) the student body includes 120 receiving special education services, 125 identified as English Learners, 7 identified as Homeless, 3 Foster Youth, and 422 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

2024-25 Student Enrollment by Grade Level

Grade Level	Number of Students
Kindergarten	204
Grade 1	107
Grade 2	110
Grade 3	127
Grade 4	130
Grade 5	122
Grade 6	3
Total Enrollment	803

2024-25 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	55.2
Male	54
American Indian or Alaska Native	0.7
Asian	8.4
Black or African American	7.2
Filipino	2.6
Hispanic or Latino	72
Two or More Races	5
White	12.7
English Learners	19.5
Foster Youth	1.4
Homeless	5.4
Socioeconomically Disadvantaged	76.2
Students with Disabilities	12.1

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.

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)	29.9	93.75	55.6	91.65	234405.2	84
Intern Credential Holders Properly Assigned	0.8	2.59	0.8	1.37	4853	1.74
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	1.1	3.63	3.8	6.3	12001.5	4.3
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0	0	0.4	0.66	11953.1	4.28
Unknown/Incomplete/NA	0	0	0	0	15831.9	5.67
Total Teaching Positions	31.9	100	60.7	100	279044.8	100

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	74.91	47.3	78	231142.4	83.24
Intern Credential Holders Properly Assigned	0	0	0	0	5566.4	2
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	8	25.09	13.3	22	14938.3	5.38
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0	0	0	0	11746.9	4.23
Unknown/Incomplete/NA	0	0	0	0	14303.8	5.15
Total Teaching Positions	32	100	60.7	100	277698	100

Note: The data in this table is based on 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.

2023-24 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)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)						
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)						
Unknown/Incomplete/NA						
Total Teaching Positions						

Note: The data in this table is based on 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	2021-22	2022-23	2023-24
Permits and Waivers	0.00	5	
Misassignments	1.10	3	
Vacant Positions	0.00	0	
Total Teachers Without Credentials and Misassignments	1.10	8	

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

Indicator	2021-22	2022-23	2023-24
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0	
Local Assignment Options	0.00	0	
Total Out-of-Field Teachers	0.00	0	

Class Assignments

Indicator	2021-22	2022-23	2023-24
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	3.3	26	26
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	1.3	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.

2025-26 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	List of Textbooks and Other Instructional Materials / Indicate if from Most Recent Adoption / Year of Adoption	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Benchmark Advanced Adopted 2016	0%
Mathematics	McGraw Hill Publishing Company; My Math Adopted 2014	0%
Science	Savvas Learning Company; Elevate Science Adopted 2021	0%

History-Social Science	Studies Weekly: CA Studies Weekly-Social Studies Adopted 2018	0%
Foreign Language	N/A	
Health	N/A	
Visual and Performing Arts	N/A	
Science Laboratory Equipment (grades 9-12)	N/A	

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

School Facility Conditions and Planned Improvements

School Facilities
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.

Campus Maintenance
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.

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.

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.

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.

Two full-time day custodians, one part-time day custodian and one 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.

Year and month of the most recent FIT report	January 2025

School Facility Conditions and Planned Improvements

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

Subject	School 2023-24	School 2024-25	District 2023-24	District 2024-25	State 2023-24	State 2024-25
English Language Arts/Literacy (grades 3-8 and 11)	27	26	35	36	47	48
Mathematics (grades 3-8 and 11)	22	21	16	18	35	37

2024-25 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	392	389	99.23	0.77	25.71
Female	206	204	99.03	0.97	28.43
Male	186	185	99.46	0.54	22.70
American Indian or Alaska Native	--	--	--	--	--
Asian	29	28	96.55	3.45	28.57
Black or African American	23	23	100.00	0.00	21.74
Filipino	--	--	--	--	--
Hispanic or Latino	265	264	99.62	0.38	23.86
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	24	23	95.83	4.17	21.74
White	42	42	100.00	0.00	38.10
English Learners	77	76	98.70	1.30	10.53
Foster Youth	--	--	--	--	--
Homeless	15	15	100.00	0.00	26.67
Military	0	0	0	0	0
Socioeconomically Disadvantaged	283	280	98.94	1.06	21.79
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	46	46	100.00	0.00	10.87

2024-25 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	392	390	99.49	0.51	20.51
Female	206	205	99.51	0.49	19.02
Male	186	185	99.46	0.54	22.16
American Indian or Alaska Native	--	--	--	--	--
Asian	29	28	96.55	3.45	21.43
Black or African American	23	23	100.00	0.00	13.04
Filipino	--	--	--	--	--
Hispanic or Latino	265	265	100.00	0.00	19.62
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	24	23	95.83	4.17	26.09
White	42	42	100.00	0.00	23.81
English Learners	77	76	98.70	1.30	11.84
Foster Youth	--	--	--	--	--
Homeless	15	15	100.00	0.00	6.67
Military	0	0	0	0	0
Socioeconomically Disadvantaged	283	281	99.29	0.71	17.08
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	46	46	100.00	0.00	6.52

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 2023-24	School 2024-25	District 2023-24	District 2024-25	State 2023-24	State 2024-25
Science (grades 5, 8 and high school)	16.19	13.82	21.56	27	30.73	32.33

2024-25 CAASPP Test Results in Science by Student Group

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

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	124	123	99.19	0.81	13.82
Female	71	70	98.59	1.41	12.86
Male	53	53	100.00	0.00	15.09
American Indian or Alaska Native	0	0	0	0	0
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	--	--	--	--	--
Hispanic or Latino	85	84	98.82	1.18	10.71
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	15	15	100.00	0.00	26.67
English Learners	24	24	100.00	0.00	0.00
Foster Youth	0	0	0	0	0
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	92	91	98.91	1.09	10.99
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	15	15	100.00	0.00	0.00

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.

2024-25 California Physical Fitness Test Participation Rates

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

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.

2025-26 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.

2024-25 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
Non-Binary				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities				

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 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
1.31%	3%		5.24%	6.15%		3.6%	3.28%	

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.

This table displays expulsions data.

Expulsions								
School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
0%	0%		0%	0%		0.08%	0.07%	

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 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students		
Female		
Male		
Non-Binary		
American Indian or Alaska Native		
Asian		
Black or African American		
Filipino		
Hispanic or Latino		
Native Hawaiian or Pacific Islander		
Two or More Races		
White		
English Learners		
Foster Youth		
Homeless		
Socioeconomically Disadvantaged		
Students Receiving Migrant Education Services		
Students with Disabilities		

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.

2025-26 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 harassment policy, and dress code policy.

Suburu School's most recent safety plan was reviewed, updated, and shared with school staff in September 2025 and was officially approved at the December 9, 2025, 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.

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	0
1	24	0	35	0
2	23	0	6	0
3	25	0	5	0
4	31	0	4	0
5	33	0	1	1
6	0	0	0	0
Other	14	12	0	0

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	0	5	0
1	24	0	28	0
2	23	0	5	0
3	25	0	5	0
4	30	0	4	0
5	25	0	4	0
6	0	0	0	0
Other	9	12	0	0

2024-25 Elementary Average Class Size and Class Size Distribution

This table displays the 2024-25 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

2024-25 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	

2024-25 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)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	

Fiscal Year 2023-24 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2023-24 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	$73,419
Percent Difference - School Site and District	N/A	N/A	-54.8	-20.4
State	N/A	N/A	$11,146	$100,089
Percent Difference - School Site and State	N/A	N/A	-94.4	-44.3

Fiscal Year 2024-25 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 2023-24 Teacher and Administrative Salaries

This table displays the 2023-24 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	$54,691	$61,516
Mid-Range Teacher Salary	$79,457	$95,479
Highest Teacher Salary	$105,728	$125,208
Average Principal Salary (Elementary)	$139,674	$152,668
Average Principal Salary (Middle)	$139,674	$156,487
Average Principal Salary (High)		$165,427
Superintendent Salary	$210,863	$242,781
Percent of Budget for Teacher Salaries	23.69%	29.76%
Percent of Budget for Administrative Salaries	3.6%	5.74%

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.) Fostering family involvement and student engagement; 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	2023-24	2024-25	2025-26
Number of school days dedicated to Staff Development and Continuous Improvement	6	6	6

Lakeside School 2025-2026

2024-2025 School Accountability Report Card
(Published During the 2025-2026 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/fg/aa/lc/
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

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.

2025-26 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	TK-8
County-District-School (CDS) Code	15635526009666

2025-26 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

2025-26 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.

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

2025-26 School Description and Mission Statement

ever-changing world.

Lakeside School Profile
Lakeside School was built in 1941 and currently services over 920 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

2024-25 Student Enrollment by Grade Level

Grade Level	Number of Students
Transitional Kindergarten (TK)	26
Kindergarten	48
Grade 1	53
Grade 2	45
Grade 3	54
Grade 4	56
Grade 5	68
Grade 6	169
Grade 7	186
Grade 8	175
Total Enrollment	880

2024-25 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	49
Male	51
American Indian or Alaska Native	0.1
Asian	7.1
Black or African American	4.1
Filipino	1.1
Hispanic or Latino	70.7
Two or More Races	2.9
White	8.4
English Learners	15.8
Foster Youth	0.9
Homeless	1.1
Socioeconomically Disadvantaged	64
Students with Disabilities	12.1

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.

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)	25.6	89.32	55.6	91.65	234405.2	84
Intern Credential Holders Properly Assigned	0	0	0.8	1.37	4853	1.74
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	2.6	9.25	3.8	6.3	12001.5	4.3
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.4	1.39	0.4	0.66	11953.1	4.28
Unknown/Incomplete/NA	0	0	0	0	15831.9	5.67
Total Teaching Positions	28.7	100	60.7	100	279044.8	100

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)	23.3	81.44	47.3	78	231142.4	83.24
Intern Credential Holders Properly Assigned	0	0	0	0	5566.4	2
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	5.3	18.56	13.3	22	14938.3	5.38
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0	0	0	0	11746.9	4.23
Unknown/Incomplete/NA	0	0	0	0	14303.8	5.15
Total Teaching Positions	28.7	100	60.7	100	277698	100

Note: The data in this table is based on 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.

2023-24 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)	23.5	65.76	46.5	67.65	230039.4	100
Intern Credential Holders Properly Assigned	0	0	1	1.45	6213.8	2.23
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	11.4	31.98	20.4	29.72	16855	6.04
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0	0	0	0	12112.8	4.34
Unknown/Incomplete/NA	0.8	2.23	0.8	1.16	13705.8	4.91
Total Teaching Positions	35.8	100	68.8	100	278927.1	100

Note: The data in this table is based on 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	2021-22	2022-23	2023-24
Permits and Waivers	0.30	3.4	8.1
Misassignments	2.30	1.8	3.3
Vacant Positions	0.00	0	0
Total Teachers Without Credentials and Misassignments	2.60	5.3	11.4

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

Indicator	2021-22	2022-23	2023-24
Credentialed Teachers Authorized on a Permit or Waiver	0.40	0	0
Local Assignment Options	0.00	0	0
Total Out-of-Field Teachers	0.40	0	0

Class Assignments

Indicator	2021-22	2022-23	2023-24
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	9.7	10.3	6.3
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	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.

2025-26 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 2025

Subject	List of Textbooks and Other Instructional Materials / Indicate if from Most Recent Adoption / Year of Adoption	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Benchmark Advance (TK-5) Adopted 2016 McGraw Hill; Study Sync (6-8) Adopted 2023	0%
Mathematics	McGraw Hill, My Math Premium Systems (TK-5) McGraw Hill, California Middle School Math (6-8) Adopted 2014	0%

Science	SAVVAS Learning Company; Elevate Science (K-5) Adopted 2021 McGraw Hill; Inspire Science (6-8) Adopted 2021	0%
History-Social Science	Studies Weekly: CA Studies Weekly (K-5) Adopted 2018 Discovery Education (6-8) Adopted 2018	0%

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

School Facility Conditions and Planned Improvements

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.

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
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			HVAC professionals are on call and remediate any problem that arises.
Interior: Interior Surfaces	X			M&O department has replaced dirty/broken ceiling tiles and has developed a plan to address interior surfaces that need attention.
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			M&O department has updated cleaning schedules to address areas of need on campus.
Electrical	X			All electrical is in good working order.
Restrooms/Fountains: Restrooms, Sinks/ Fountains		X		Leaking sinks and toilets have been repaired and/or replaced. No issues at this time.
Safety: Fire Safety, Hazardous Materials	X			All safety concerns are addressed immediately.
Structural: Structural Damage, Roofs	X			No structural issues at this time.
External: 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 Assessments 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.

Subject	School 2023-24	School 2024-25	District 2023-24	District 2024-25	State 2023-24	State 2024-25
English Language Arts/Literacy (grades 3-8 and 11)	39	41	35	36	47	48
Mathematics (grades 3-8 and 11)	14	16	16	18	35	37

2024-25 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	714	700	98.04	1.96	41.43
Female	356	347	97.47	2.53	44.96
Male	358	353	98.60	1.40	37.96
American Indian or Alaska Native	--	--	--	--	--
Asian	54	53	98.15	1.85	49.06
Black or African American	33	32	96.97	3.03	34.38
Filipino	--	--	--	--	--
Hispanic or Latino	512	504	98.44	1.56	40.28
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	55	53	96.36	3.64	39.62
White	52	50	96.15	3.85	46.00
English Learners	83	80	96.39	3.61	8.75
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	462	452	97.84	2.16	39.16
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	86	81	94.19	5.81	7.41

2024-25 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	712	692	97.19	2.81	16.47
Female	355	341	96.06	3.94	13.78
Male	357	351	98.32	1.68	19.09
American Indian or Alaska Native	--	--	--	--	--
Asian	54	53	98.15	1.85	22.64
Black or African American	33	32	96.97	3.03	9.38
Filipino	--	--	--	--	--
Hispanic or Latino	510	498	97.65	2.35	15.86
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	55	51	92.73	7.27	17.65
White	52	50	96.15	3.85	14.00
English Learners	82	80	97.56	2.44	5.00
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	460	447	97.17	2.83	14.99
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	86	81	94.19	5.81	2.47

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 2023-24	School 2024-25	District 2023-24	District 2024-25	State 2023-24	State 2024-25
Science (grades 5, 8 and high school)	24.19	33.75	21.56	27	30.73	32.33

2024-25 CAASPP Test Results in Science by Student Group

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

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	244	240	98.36	1.64	33.75
Female	122	119	97.54	2.46	33.61
Male	122	121	99.18	0.82	33.88
American Indian or Alaska Native	--	--	--	--	--
Asian	21	21	100.00	0.00	42.86
Black or African American	--	--	--	--	--
Filipino	--	--	--	--	--
Hispanic or Latino	177	174	98.31	1.69	31.61
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	14	14	100.00	0.00	42.86
White	18	17	94.44	5.56	47.06
English Learners	26	25	96.15	3.85	4.00
Foster Youth	0	0	0	0	0
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	154	151	98.05	1.95	27.81
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	28	27	96.43	3.57	0.00

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.

2024-25 California Physical Fitness Test Participation Rates

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.

2025-26 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.

2024-25 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	975	942	221	23.5
Female	479	465	116	24.9
Male	496	477	105	22.0
Non-Binary	--	--	--	--
American Indian or Alaska Native	--	--	--	--
Asian	76	72	9	12.5
Black or African American	45	43	11	25.6
Filipino	12	11	1	9.1
Hispanic or Latino	682	662	160	24.2
Native Hawaiian or Pacific Islander	--	--	--	--
Two or More Races	26	26	9	34.6
White	85	83	19	22.9
English Learners	167	161	40	24.8
Foster Youth	12	--	--	--
Homeless	--	--	--	--
Socioeconomically Disadvantaged	653	632	158	25.0
Students Receiving Migrant Education Services	--	--	--	--
Students with Disabilities	132	129	37	28.7

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 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
9.47	8.63	1.95	5.24	6.15	1.35	3.6	3.28	2.94

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.

This table displays expulsions data.

Expulsions								
School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
0	0	0	0	0	0	0.08	0.07	0.06

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 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	1.95	0.00
Female	1.67	0.00
Male	2.22	0.00
Non-Binary	0.00	0.00
American Indian or Alaska Native	0.00	0.00
Asian	0.00	0.00
Black or African American	4.44	0.00
Filipino	0.00	0.00
Hispanic or Latino	2.20	0.00
Native Hawaiian or Pacific Islander	0.00	0.00
Two or More Races	3.85	0.00
White	1.18	0.00
English Learners	0.60	0.00
Foster Youth	25.00	0.00
Homeless	0.00	0.00
Socioeconomically Disadvantaged	2.30	0.00
Students Receiving Migrant Education Services	0.00	0.00
Students with Disabilities	5.30	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.

2025-26 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.

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	0
1	28	0	7	0
2	52	0	0	1
3	27	0	2	0
4	20	1	1	0
5	23	1	1	0
6	29	7	7	20
Other	0	0	0	0

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	0
1	19	14	0	0
2	26	0	2	0
3	26	0	2	0
4	34	0	0	2
5	32	0	1	0
6	30	5	9	22
Other	10	7	0	0

2024-25 Elementary Average Class Size and Class Size Distribution

This table displays the 2024-25 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	24		2	
1	24		14	
2	23		2	
3	18	1	2	
4	17	1	2	
5	32		2	
6	28		36	
Other	8	12		

2024-25 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

2024-25 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	1.5

Fiscal Year 2023-24 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2023-24 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	$73,419
Percent Difference - School Site and District	N/A	N/A	-54.8	-20.2
State	N/A	N/A	$11,146	$100,089
Percent Difference - School Site and State	N/A	N/A	-97.0	-50.1

Fiscal Year 2024-25 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
- Special Education
- State Lottery
- Title I, II, III
- Transportation

Fiscal Year 2023-24 Teacher and Administrative Salaries

This table displays the 2023-24 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	$54,691	$61,516
Mid-Range Teacher Salary	$79,457	$95,479
Highest Teacher Salary	$105,728	$125,208
Average Principal Salary (Elementary)	$139,674	$152,668
Average Principal Salary (Middle)	$139,674	$156,487
Average Principal Salary (High)		$165,427
Superintendent Salary	$210,863	$242,781
Percent of Budget for Teacher Salaries	23.69%	29.76%
Percent of Budget for Administrative Salaries	3.6%	5.74%

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 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	2023-24	2024-25	2025-26
Number of school days dedicated to Staff Development and Continuous Improvement	6	6	6

Master Service Agreement

CYBERSECURITY SECURITY OPERATIONS CENTER AS A SERVICE (SOCAAS) AGREEMENT BETWEEN EDUTECH GROUP, LLC AND Lakeside Union School District District

This Shared Services Agreement ("Agreement") is entered into between EduTech Group, LLC, a California limited liability company ("EduTech"), PO Box 940694 Simi Valley, CA 93094, and Lakeside Union School District ("District"), 14535 Old River Rd Bakersfield, CA 93311 (collectively, "Parties").

WHEREAS, EduTech is an education technology company focused on delivering curated Edtech products and Security Operations Center-as-a-Service (SOCaaS) pursuant to this Agreement to US schools public and private; and

WHEREAS, Lakeside Union School District is a California public school district that provides high quality education to students and support within its designated territory; and

WHEREAS, the Parties desire to formalize this agreement to allow EduTech to provide the delivery of a Security Operations Center-as-a-Service (SOCaaS) pursuant to this Agreement.

WHEREAS, the Parties agree to be bound by the conditions outlined in this Agreement; and

WHEREAS, this Agreement is entered into and becomes effective as of February 1, 2025 (the "Effective Date"), by and between EduTech and Lakeside Union School District for Security Operations Center as a Service at 14535 Old River Rd Bakersfield, CA 93311.

WHEREAS, unless terminated earlier in accordance with the terms of this Agreement, the initial term of this Agreement shall be Three (3) years commencing on the Effective Date ("Initial Term"), which term shall extend automatically for successive twelve (12) month periods unless either party provides notice of termination to the other party.

NOW THEREFORE, in consideration of the mutual promises and obligations contained herein and other good and valuable consideration, the sufficiency of which is hereby acknowledged, the Parties agree as follows:

1. CYBERSECURITY SECURITY OPERATIONAL SERVICES AS A SERVICE (SOCaaS)

a. **SOCaaS:** EduTech shall provide Lakeside Union School District the cybersecurity ("SOCaaS") services as set forth in Exhibit A attached hereto.

b. **Exclusions; Third-Party Services:** Lakeside Union School District acknowledges that the SOCaaS may require the availability of certain platforms and services that are provided and maintained by third parties (e.g., Google, Microsoft, Facebook, Twitter, etc.), and which platforms and services are subject to their own terms of use and policies. EduTech assumes no responsibility or liability for any interruption or termination of those third-party platforms or services, or for any changes to their terms of use or policies, and Lakeside Union School District agrees to release EduTech of any liability arising from or related to the same.

c. **Employees:** All technology personnel provided by EduTech pursuant to this Agreement shall remain EduTech employees. Without limitation to the foregoing, EduTech shall be responsible for, with respect to its own employees, all hiring practices, employee evaluations, and employee compensation and benefits.

d. **Facilities and Equipment:** During the term of this Agreement, EduTech personnel may enter Lakeside Union School District facilities and access Lakeside Union School District equipment solely for the purpose of performing the SOCaaS consistent with the terms of this Agreement. Lakeside Union School District disclaims any warranty, guarantee, or representation with respect to the nature and condition of the facilities and equipment.

e. **Materials and Supplies:** Lakeside Union School District shall provide the software, equipment, systems, materials, and supplies necessary for EduTech to perform the SOCaaS. EduTech shall advise the Lakeside Union School District regarding any additional software, equipment, systems, materials and supplies that may be necessary for EduTech to perform the SOCaaS. All software, equipment, and systems purchased or otherwise provided by the Lakeside Union School District under this Agreement shall remain the property of the Lakeside Union School District. The Lakeside Union School District hereby represents and warrants that EduTech shall have full right and license (including any licenses from third parties) to use any software, equipment, systems, materials, or supplies provided by Lakeside Union School District for the purpose of performing the SOCaaS.

It is the Lakeside Union School District's responsibility to ensure the list of networks, devices, and applications that are part of the SOCaaS are fully owned and operated by their organization. Lakeside Union School District must submit documentation to EduTech demonstrating this ownership before the Services will begin.

f. **Access and Use:** Lakeside Union School District shall provide EduTech personnel with the necessary access, work space, passwords, and codes to provide the SOCaaS.

g: **Timeframe:** This Agreement shall be effective upon fully execution by both Parties. The parties may agree to modify the SOCaaS by both parties executing a Statement of Work (SOW). The SOCaaS shall be scheduled to start at the time requested by Lakeside Union School District.

h: **Confidential Information:** The Parties acknowledge that all non-public, confidential, or proprietary information provided by either Party (a ***"Disclosing Party"***) to the other Party or its affiliates (a ***"Recipient"***), or to any of such Recipient's employees, officers, directors, partners, shareholders, agents, attorneys, accountants, financing sources, investors, consultants, or advisors (collectively, ***"Representatives"***), or shared under Section 1(f) in connection with this Agreement and the SOCaaS, whether disclosed orally or disclosed or accessed in written, electronic, graphic or machine readable information or other form or media, and whether or not marked, designated, or otherwise identified as "confidential" (***"Confidential Information"***) shall be held in strictest confidence, and shall not be used, except to the extent necessary to perform such Party's obligations under this Agreement. Confidential Information shall also include information in the Lakeside Union School District's possession, custody or control, and information EduTech learns from students or their families including, but not limited to, private, financial, or personal information regarding students, parents, guardians, faculty, employees, staff, alumni, donors, or other personnel data or information ("***Lakeside Union School District Confidential Information***"). The Recipient acknowledges that Lakeside Union School District Confidential Information does not need to be designated or confirmed as confidential in writing. EduTech will inform its directors, officers, employees, consultants, and agents who have access to Lakeside Union School District Confidential Information, of the need to maintain its confidentiality. Each Party shall maintain confidentiality of all such Confidential Information and Lakeside Union School District

Confidential Information and shall not disclose it to any third parties without obtaining the prior written consent of the Disclosing Party. A Party shall be entitled to disclose Confidential Information to a third party to the extent necessary to facilitate the performance of its obligations under this Agreement, provided that such third parties are bound by confidentiality obligations similar to those set forth in this Section.

Each party agrees to secure and protect the Confidential Information of the other in a manner consistent with the maintenance of the other party's rights therein, using at least as great a degree of care as it uses to maintain the confidentiality of its own confidential information of a similar nature or importance, but in no event use less than reasonable efforts. Neither party will sell, transfer, publish, disclose, or otherwise use or make available any portion of the Confidential Information of the other party to third parties, except to those of its directors, officers, employees, or attorneys who have a need-to-know the same, in furtherance of the purposes of this Agreement and as express authorized by this statement. No license under any patent, trademark, copyright or any other intellectual property or proprietary rights laws is either granted or implied by the disclosure of any Confidential Information. Nothing in this Agreement shall be deemed to obligate either party to disclose any Confidential Information to the other, or to accept any Confidential Information from the other.

Non-Confidential Information. Notwithstanding the immediately preceding paragraph, Confidential Information of a party shall not include information which: (a) is, as of the time of its disclosure or thereafter becomes part of the public domain through a source other than the receiving party; (b) was rightfully known to the receiving party as of the time of its disclosure; (c) is independently developed by the receiving party; (d) is subsequently learned without confidentiality obligations to the disclosing party attached thereto; or (e) is required to be disclosed pursuant to a duly authorized subpoena, court order, or government authority, whereupon the party subject to same shall provide prompt notice to the other party prior to such disclosure, so that such party may seek a protective order or other appropriate remedy, provided however, that the required party only comply to the extent required to respond to such authorized subpoena, court order, or government authority.

i: **Consent to Access:** By engaging EduTech to perform these SOCaaS, the Lakeside Union School District acknowledges that it has the authority to order or consent to and shall inform all proper parties to EduTech gaining access to its computers, systems, telecommunications devices and networks, facilities and information by various means, including, but not limited to, network and application testing and exploitation.

j: **Sub-contractors:** EduTech may subcontract any or all of the SOCaaS to be performed under this Agreement upon providing notice to and obtaining the Lakeside Union School District's approval of the subcontract at least 15-days in advance, provided, however, that EduTech will remain responsible for such subcontractors' performance and adherence to this Agreement.

k: **Disclaimer:** Lakeside Union School District acknowledges that EduTech's SOCaaS do not guarantee that the Lakeside Union School District will not experience a security incident or a breach of data, systems, or facilities.

l: **Proprietary Rights:** All written or printed material, outlines, reproductions, specifications, drawings, sketches, models, samples, tools, computer software programs, screen formats and other visual effects, technical information, business information or other data provided by EduTech to the Lakeside Union School District and any such information generated or derived there from EduTech in the course of providing the Services shall be the exclusive property of EduTech or its subcontractors, as appropriate. All right, title and interest in this information, design inventions and other inventions made, conceived, or reduced to practice or authored by EduTech shall vest with EduTech or its subcontractors, as appropriate, upon creation. However, the deliverables, as defined by this Agreement, are exclusively owned by the Lakeside Union School District. Examples could be proprietary performance and security agents, phishing training materials, and monitoring configuration files.

m: **Limitation of Liability:** Except with respect to either party's breach of its obligations regarding confidentiality and damages arising therefrom, and except with respect to a party's obligation of indemnification hereunder and damages arising therefrom, (a) neither party will be liable for special, incidental, consequential or indirect damages (including but not limited to lost profits, lost savings, costs of procurement of substitute goods and services, loss of use of computer

hardware, downtime, loss of goodwill, loss of business, computer hardware malfunction, or damages arising from loss of use or loss of content or data) arising from performance of this Agreement, whether such damages are based in contract, tort or any other legal theory, even if such party has been advised of the possibility of such damages, and (b) in no event will a party's total aggregate liability to the other under any provision of this Agreement exceed the total amounts paid by Lakeside Union School District to EduTech or six (6) months of the subscription fee, whichever is less. The limitations of liability set forth herein also apply to EduTech's subcontractors (as defined in the immediately following paragraph) and is the maximum for which EduTech and its subcontractors are collectively responsible. In no event will the limitations set forth in this Section apply to fees owed by EduTech under this Agreement. Nothing herein is intended to limit coverage or payment under any insurance policy.

o: **Warranty Disclaimer:** EXCEPT AS EXPRESSLY SET FORTH IN THIS AGREEMENT, THE SERVICES ARE PROVIDED BY EDUTECH ON AN "AS IS" BASIS. EDUTECH MAKES NO OTHER WARRANTIES OR REPRESENTATIONS OF ANY KIND, WHETHER EXPRESS, IMPLIED, STATUTORY OR OTHERWISE, AND SPECIFICALLY DISCLAIMS ALL OTHER WARRANTIES, WHETHER EXPRESS OR IMPLIED, INCLUDING ANY WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR USE OR PURPOSE, TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW. THIS DISCLAIMER ALSO APPLIES TO ANY OF EDUTECH'S INDEPENDENT CONTRACTORS, SUBCONTRACTORS OR PROGRAM DEVELOPERS (COLLECTIVELY, "SUBCONTRACTORS ").

g. **Cooperation:** All Lakeside Union School District personnel shall cooperate with EduTech in implementing the SOCaaS, and Lakeside Union School District shall comply with all reasonable requests of EduTech necessary to the performance of EduTech's duties under this Agreement. However, under no circumstances shall EduTech personnel manage, direct, discipline, transfer, suspend, lay off, recall, promote, discharge, assign, reward, evaluate, or otherwise supervise Lakeside Union School District personnel.

2. PAYMENT AND REIMBURSEMENT

In exchange for the SOCaaS to be provided during the initial thirty-six (36) month term of this Agreement, the Lakeside Union School District shall pay EduTech the sum of **Thirty-eight thousand seven hundred thirty-two dollars**

and eighty cents ($38,732.80) per year for the Term of this Agreement, per the payment schedule in Exhibit C.

Thereafter, EduTech shall notify the Lakeside Union School District no less than (90) days before each Extension Period as to the payment amount due for the immediately upcoming Extension Period, which payment shall be due no later than thirty (30) days prior to commencement of the Extension Period (subject to either party's right to terminate as provided in Section 3 below). If EduTech fails or otherwise does not provide the Lakeside Union School District the aforementioned notice, then the payment amount due for the immediately upcoming Extension Period shall be equal to the amount paid for the then-current thiry-six (36) month period.

All payments tendered by the Lakeside Union School District under this Agreement shall be made payable to "EduTech Group, LLC" and delivered to EduTech Group, LLC, PO Box 940694, Simi Valley, CA, 93094.

3. TERM

The term of this Agreement shall be thirty-six (36) months, commencing as of February 1, 2025, This Agreement shall also be subject to termination as provided in Section 4 below.

4. TERMINATION

a: Termination for Breach. The Lakeside Union School District's failure to make undisputed payments when due shall constitute a breach of this Agreement. If such breach is not cured within fifteen (15) business days, then EduTech may, at its option, elect to either (i) suspend all SOCaaS until all past due amounts are paid, during which time EduTech shall remain entitled to payment as though EduTech had provided the SOCaaS; or (ii) terminate this Agreement, effective immediately, at which time any undisputed outstanding balance due on the date of termination shall be made on a pro rata basis through the date of termination.

Except for breach caused by Lakeside Union School District's failure to pay as addressed in the immediately preceding paragraph, either party has the right to terminate this Agreement for cause if the other party breaches any material terms or conditions of this Agreement and fails to cure the breach within 30 days after receipt of written notice of the same. Notwithstanding the foregoing, either party's failure to exercise any of its remedies shall not constitute a waiver of the same.

b: Termination for Convenience. After a period of three (3) months of any Extension Period, either party has the right to terminate this Agreement for

its convenience, without cause, by giving 30 days' prior written notice, provided that such notice period may be shortened with the mutual written consent of the Parties. Neither party may terminate this Agreement for convenience during the initial 12-month term of the Agreement, or during the initial three (3) months of any Extension Period.

c: Effect of Termination. Upon any termination of this Agreement, EduTech will immediately cease providing the Services, and each party will return or destroy (as determined by the other party) the other party's Confidential Information. If Lakeside Union School District has terminated this Agreement for EduTech's breach, EduTech will refund on a pro rata basis any prepaid fees covering the remainder of the term of all subscriptions after the effective date of termination. If EduTech has terminated this Agreement for Lakeside Union School District's breach, Lakeside Union School District will pay any unpaid fees covering the remainder of the term of all subscriptions. In no event will any termination relieve Lakeside Union School District of the obligation to pay any fees due to EduTech for the period prior to the effective date of termination as long as EduTech has performed pursuant to this Agreement.

5. CRIMINAL RECORDS CHECKS ON EMPLOYEES

EduTech shall ensure that all applicable criminal records/background check laws and any hiring restriction imposed by those laws are adhered to and satisfied throughout the duration of this Agreement. EduTech agrees to comply with the provisions of Education Code Section 33192 regarding fingerprint background checks for EduTech's employees and independent contractors who have direct contact with the Lakeside Union School District's students. EduTech will not permit any of its employees or independent contractors to have any contact with any student until EduTech verifies in writing to Lakeside Union School District that such person has not been charged with a felony, as defined in Education Code section 33192, or convicted of a felony or misdemeanor.

6. CONFIDENTIALITY/EDUCATION AND STUDENT RECORDS

a. The Parties acknowledge that in the course of performing their obligations under this Agreement, they may obtain certain confidential and proprietary information about the other Party, including student personally identifiable information which is designated as confidential under applicable law ("Confidential Information"). The Parties agree that they will only use Confidential Information of the other Parties in the performance of their obligations under this Agreement and that they will not, at any time during or following the term of this Agreement, divulge, disclose or communicate any Confidential Information to any other person, firm, corporation or organization or otherwise use the Confidential Information for any

purpose whatsoever without the prior written consent of the disclosing Party.

b. Confidential Information does not include information which is: (a) in the public domain other than by a breach of this Section on the part of the recipient; (b) rightfully received from a third party without any obligation of confidentiality; (c) rightfully known to the recipient without any limitation on use or disclosure prior to its receipt from the disclosing party; (d) independently developed by the recipient; or (e) disclosed pursuant to the order or requirement of a court, administrative agency or other government body.

7. RELATIONSHIP BETWEEN THE PARTIES

a. **Independent Contractor:** This Agreement is made with EduTech as an independent contractor and not as an employee or affiliate of the Lakeside Union School District.

b. **Separate Entities:** At all times, the relationship of the Parties shall be as separate entities.

c. **Not a Joint Venture:** Nothing contained in this Agreement shall be deemed to be interpreted as a partnership or joint venture or any other arrangement whereby one of the Parties is authorized to act as an agent for another.

d. **Employees:** Employees of the Parties shall remain employees of their respective employers and such employers shall have supervisory and all other responsibility for its respective employees.

e. **Liability:** Each Party is liable for the conduct of its own employees, as well as for conduct done at the direction of its own employees.

8. NO THIRD PARTY BENEFICIARY

This Agreement is only for the benefit of the Parties and shall not be construed as or deemed to operate as an agreement for the benefit of any third party or parties, and no third party or parties shall have a right of action or obtain any right to benefits or position of any kind for any reason whatsoever.

9. ASSIGNMENT

The Parties shall not assign or otherwise transfer any of their interests, rights, or obligations in or under this Agreement without the prior written consent of the other Party.

10. NON-SOLICITATION

During the term of this Agreement, the Lakeside Union School District shall not, without the prior written consent of EduTech, either directly or indirectly, on behalf of themselves or on behalf of others, solicit or attempt to solicit, divert or hire away any person employed by EduTech.

11. NOTICES

a. **Notices:** All notices, requests, demands, and other communications required or permitted to be given under this Agreement shall be in writing and mailed postage prepaid by certified or registered mail to the appropriate address indicated below.

EduTech:	EduTech Group, LLC PO Box 940694 Simi Valley, CA 93094
Lakeside Union School District:	Ty Bryson 14535 Old River Rd Bakersfield, CA 93311

Delivery: All notices, requests, demands, and other communications shall be deemed to have been given at the time when deposited in a post office, mailbox, subpost office, substation, or mail chute, or other like facility regularly maintained by the United States Postal Service, to be sent via registered or certified mail, postage prepaid, and addressed to the party at the address set forth above, or to such changed address as a party may have fixed by notice to the other party hereto; provided, however, that any change of notice of address shall be effective only upon receipt OR email to notices@edutech-goup.com

12. DISPUTES

Should any dispute, claim, question, or disagreement arise regarding the terms or Services rendered under this Agreement, the Parties agree they shall meet at a mutually beneficial time and location and attempt, in good faith, to resolve the dispute through discussion. If informal resolution is unsuccessful, the Parties shall attend mediation with a mutually agreeable mediator, with the Parties to share mediation fees and costs equally.

13. WAIVER

The failure of EduTech or Lakeside Union School District to insist on strict compliance with this Agreement, or to exercise any right or remedy hereunder, shall not constitute a waiver of any rights contained herein or estop any party from thereafter demanding full and complete compliance therewith, nor prevent any party from exercising any right or remedy in the future.

14. FORCE MAJEURE

No party shall be deemed to be in breach or default of any provision of this Agreement by reason of a delay or failure in performance due to acts of God, floods, earthquakes, fires, acts of governments, wars, riots, strikes, accidents in transportation, or other causes beyond the control of the Parties. However, to the extent EduTech is excused from performance, the Lakeside Union School District is excused from making payment relating to such nonperformance.

15. INTELLECTUAL PROPERTY OWNERSHIP

All Intellectual Property Rights owned by either party hereto prior to or independent of this Agreement, shall remain the sole property of such party, and nothing in this Agreement shall confer in the other party any title to, or except as necessary for the provisions of the Services hereunder, right to use such Intellectual Property Rights. "Intellectual Property Rights" means any and all rights existing from time to time under patent law, copyright law, trade secret law, trademark law, unfair competition law, and any and all other proprietary rights, and any and all applications, renewals, extensions and restorations thereof, now or hereafter in force and effect worldwide. The Lakeside Union School District agrees not to (and agrees not to allow third parties to) modify, adapt, translate, prepare derivative works from, decompile, reverse engineer, disassemble or otherwise attempt to derive source code from the Services, or to extract significant portions of Services' files for use in other applications. Lakeside Union School District also agrees not to remove, obscure, or alter any copyright notice, trademarks, or other proprietary rights notices affixed to EduTech provided materials.

15. AMENDMENT

No modifications, waiver, mutual termination, or amendment of this Agreement is effective unless made in writing and signed by both parties.

16. GOVERNING LAW; ATTORNEY FEES

This Agreement shall be governed by and construed under the laws of the State of California. Venue for any action regarding this Agreement shall be any court of competent jurisdiction located in Ventura County, California. In the event of any controversy or dispute arising from this Agreement, the prevailing party shall be

entitled to recover from the non-prevailing party its reasonable expenses, including without limitation attorneys' fees and costs, actually incurred.

17. ENTIRE AGREEMENT

This Agreement and any exhibits attached hereto constitute the complete and exclusive Agreement between the Parties and supersede any prior or contemporaneous negotiation, representation, understanding, or agreement with respect to the services contemplated, whether written or oral. No other promises or agreements of any kind have been made to cause the Parties to execute this Agreement.

18. INSURANCE/RESPONSIBILITY

a. **Limitation of Liability:** Each Party shall only be responsible for the payment of claims for loss, personal injury, death, property damage, or otherwise, arising out of any act or omission of their respective employees or agents in connection with the performance of the services for which they may be held liable under applicable law.

b. **Insurance and Attorney Fees:** Each Party shall maintain at its sole expense adequate insurance or self-insurance coverage to satisfy its obligations under this Agreement. In the event a lawsuit is brought by a third party against a Party in connection with the SOCaaS, each Party shall each be responsible for its own attorney fees and costs associated with such litigation.

19. EXECUTION IN COUNTERPARTS: This Agreement may be executed in counterparts, each of with shall be deemed an original and both of which together shall constitute one Agreement. True and correct copies, including facsimile, electronic, or PDF copies of signed counterparts, may be used in place of originals for any purpose and shall have the same force and effect as an original.

IN WITNESS WHEREOF, the Parties hereto have set their hands.

EduTech Group, LLC:

By _____ _____
Vice-President, Technology Operations, West Region Date

[Lakeside Union School District]:

By _____ _____
Superintendent Date

EXHIBIT A

SOCAAS

During the term and at the times specified in the Agreement to which this Exhibit A is attached, EduTech shall provide the following SOCaaS to Lakeside Union School District.

- Xenex Security Operations Center as a Service (SOCaaS)
    - Managed Detection Response (MDR)
        - 24 hour/7 day network Monitoring
        - Single source dashboards
            - Accessible to Lakeside Union School District staff determined by Lakeside Union School District
        - Alerts and dedicated incident database and reporting for all SOC services to all Lakeside Union School District designated staff
        - Workbook to be provided during implementation/onboarding for the Lakeside Union School District to plan and configure policies and rules. See Exhibit B for more details on the onboarding process.
    - Hardware Security Monitoring
        - Security device monitoring involves the following:
            - Log Collection: Gathering logs and data from various security devices, including event logs, network traffic logs, and system logs.
            - Event Correlation: Analyzing and correlating the collected data to identify patterns, trends, and potential security incidents across multiple devices and systems.
            - Alerting and Notification: Generating alerts and notifications to designated Lakeside Union School District staff when potential security threats or anomalies are detected, allowing security teams to respond promptly.
            - Incident Response: Investigate and respond to security incidents identified through device monitoring, including containment, eradication, and recovery recommendations. Any incident that requires changes to devices is performed by Lakeside Union School District staff.
            - Continuous Improvement: Analyzing the effectiveness of security controls and monitoring processes to make adjustments and improvements over time.
        - The Lakeside Union School Districts equipment to be monitored
            - Network Equipment
                - (22) switches
                - (1) Firewalls

        - (1) Physical server
        - (4) Virtual servers
- Anti-Phishing Awareness & Prevention
    - (123) Users
    - Automated Training delivery
    - Simulated Phishing exercises
    - Feedback and Evaluation assessment dashboards in portal
- Endpoint Detection & Response for workstations, tablets, and servers
    - For (149) Endpoint devices
        - Data Collection: system logs, metadata, network traffic, registry changes and user activity
        - Data Analysis: Data is analyzed to identify normal behavior and deviations that could indicate potential security threats.
        - Threat Detection: Using analysis to detect security threats, malware infections, unauthorized access, and suspicious activity.
        - Response and Remediation Recommendations: EduTech/XeneX will provide remediation recommendations, and the response actions to contain and mitigate threats are performed by Lakeside Union School District staff.
- Patch Management
    - For (149) endpoint devices and tablets
- Backup & Disaster Recovery System
    - (3000) GB Sorage
    - During the onboarding policy procedure process, Lakeside Union School District staff will identify the data and its original location for backup and disaster recovery. See Exhibit B for more details on the onboarding process.
    - Immutable Backup Storage, the definition in Exhibit B
        - (3.0) Terabyte storage
    - Regular automated testing of data integrity, configuration, and access of the Disaster Recovery System
        - Minimum Monthly, or Lakeside Union School District choice of occurrence, of Disaster Recovery cloud virtual servers. See Exhibit -B- for details.
        - Testing will be monitored and reviewed by the Lakeside Union School District and EduTech/Xenex staff.
    - Anytime access to Disaster Recovery in time of need. see Exhibit -B- for more details.
- Escalation Support

        - Provide alerts, human-to-human support/communication, and an incident reporting system for reference with details of alerts and remediation.
    - Disaster Recovery - per 3000 GB (3.0 Terabytes) storage and workload (average)
        - Implement regular data backups for critical systems and data.
        - Store backups both on-site and off-site to ensure data availability in case of physical site damage.

Any changes or additions to the above services or equipment shall be made in writing signed by both parties. Lakeside Union School District acknowledges and agrees that any such changes or additions to the above services may result in an increase to the regular compensation owed to EduTech under the Agreement.

EduTech Initials: _____ Date: _____

Lakeside Union School District Initials: _____ Date: _____

EXHIBIT B
SOCAAS

XeneX SOCaaS Onboarding and Implementation

The XeneX platform onboarding process consists of a number of processes and interactions meant to welcome and familiarize new Lakeside Union School Districts with our Security Operational Center as a Service (SOCaaS) service, assuring a smooth transition from initial sign-up, policy formulation, and training to the successful delivery of cybersecurity services. Our typical onboarding process timeline is a multi-week process from start to finish:

- Week 1 – Planning
  - Kickoff meeting
  - Network requirements review, documentation and workbook
  - Backup policy requirements review and documentation
  - Disaster Recovery requirements, policies, review, and documentation
  - Patch Management frequency and planning, documentation
  - Phishing Awareness & Training 12-month planning for tests and training plan, documentation
  - Sign off the all the requirements documentation

- Week 2 – Implementation
  - Sensor installation
  - Customer direct pilot group data sources to sensor
  - XeneX verifies data being received
  - Policy configuration based on received data
  - Alert configuration and testing
  - Status of deliverable and success criteria checkpoint
  - Expand to remaining devices
  - Review of policy effectiveness
  - Additional tasks such as Active tools, assets scans, vulnerability scanning et
  - Review of deliverables and success criteria
  - Sign off on completion
  - Production mode

- Week 3 – Validation and Sign Off
  - Review of policy effectiveness
  - Review of deliverables and success criteria
  - Sign off on completion
  - Production mode

Note: Task and schedule adjustments can vary depending on a Lakeside Union School District's needs, priorities, and availability.

Backup and Restore

The backup service is configurable, but it is recommended that daily incremental backups and weekly full backups follow an initial full backup . Only appropriately appointed Lakeside Union School District staff and appropriate EduTech/XeneX staff have access to backup data. Appropriate Lakeside Union School District and EduTech/XeneX staff will have access to a dedicated Security Operational Center portal to verify backup occurrences. Additionally, 24/7 XeneX specialists will monitor, alert Lakeside Union School District staff and mitigate, if possible, any backup that does not occur.

The backup service has malware detection and removal built-in so as backups are performed, the service looks for any malware and removes them.

The backup is in secured U.S.-based cloud storage. The backup data cannot be altered, deleted, or changed in any way; thus, it is encrypted and tamper-proof (immutable).

The restore service also comes with the technology to detect and remove any malware. This complements the backup capabilities in case of a zero-day attack that was not detect at backup time.

Disaster Recovery

The incremental backups are automatically transmitted from the backup site to the disaster recovery site. No manual intervention is required. During onboarding of the SOCaaS, the Lakeside Union School District will designate data volumes to backup and ultimately be restored in time of need and testing. See Exhibit B for more details on the EduTech Xenex SOCaaS onboarding process.

A test cadence is set up to document the server availability for audit and compliance requirements, such as cyber insurance compliance. It is recommended a test cadence is performed at least once a month or more.

In an emergency, the servers at the disaster recovery site can be activated to provide access to the most current backup data. Production systems within the backup/disaster recovery system will be accessible to designated Lakeside Union School District staff on the disaster recovery virtual servers. When live production data is unavailable or compromised, staff from either the Lakeside Union School District or EduTech/XeneX can commence this process. Lakeside Union School District staff can restore the backup to the local environment or run virtual cloud servers, and access data within the disaster recovery site.

Storage Usage & Reporting

The more backups are kept, the more storage will be required. The system will provide usage statistics, which are monitored, and reports are provided regularly via the Security Operational Center Portal. Integrity and backup occurrence are monitored 24/7 by a Security Operational Center specialist.

EXHIBIT C

INITIAL TERM – PAYMENT SCHEDULE 2/1/2025 - 1/31/28

	Months During Period	Payment Due Date	Payment Due
	February 1, 2026 - January 31, 2027	Due upon receipt	$38,732.80
	February 1, 2027 - January 31, 2028	January 1, 2027	$38,732.80
	February 1, 2028 - January 31, 2029	January 1, 2028	$38,732.80
	Total		**$116,198.40**

EXHIBIT C

Onboarding – PAYMENT SCHEDULE

	Months During Period	Payment Due Date	Payment Due
	One-Time fee for implementation	Due upon receipt	$3,227,23
	Total		**$3,227.23**

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

In the Matter of:	)	
	)	**RESOLUTION NO. 01132026**
	)	
AUTHORIZATION TO SUPERINTENDENT	)	
TO DETERMINE AMOUNT AND REQUEST	)	
RELEASE OF IMPOUNDED MONIES IN	)	
SETTLEMENT OF PENDING LITIGATION	)	

WHEREAS, by prior resolution of this Board, certain monies due to this District from the County as local tax revenues have been impounded against contingent tax liabilities in litigation or tax appeal cases; and

WHEREAS, by recent letters the County Counsel has notified the District of an excess of local tax revenues in the impound fund due to recent settlements.

NOW, THEREFORE, the Board resolves as follows:

A. All of the above recitals are found to be true and correct.

B. The Board hereby orders the Superintendent to:

1. Determine the exact amount of impound monies which should be released to the District General Fund to meet and articulate with all pending fiscal needs of the District.

2. Notify, on behalf of this Board, the County Auditor's Office in writing of the amount to be released and the effective date for such release.

C. A copy of this resolution shall be delivered to the County Auditor-Controller and Kern County Superintendent of Schools office forthwith.

The foregoing resolution, on motion of Trustee_____, and seconded by Trustee_____, was duly passed and adopted this 13th day of January, 2026, 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 February 9, 2021.

_____
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, 2025

Independent Auditor's Report
and Financial Statements

LPS
Certified Public Accountants

Lakeside Union School District
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June 30, 2025

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LPS
Certified Public Accountants

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, 2025, 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, 2025, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the 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, *2024-25 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 Information

Management is responsible for the other information included in the annual report. The other information comprises the Local Education Agency Organization Structure but does not include the basic financial statements and our auditor’s report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2025 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 12, 2025

Lakeside Union School District
TY BRYSON, DISTRICT SUPERINTENDENT

"BUILDING ON EXCELLENCE"

14535 Old River Road, Bakersfield, California 93311
(661) 836-6658 (661) 836-8059
E-Mail tbryson@lakesideusd.org

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED JUNE 30, 2025

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, 2025. 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 2025 are as follows:

- Total assets increased $2,229,316. Net position increased $2,118,886 from the prior year net position, which represents a 29.48% increase from fiscal year 2024 net position.

- General revenues accounted for $24,558,190 of the total revenues. Program specific revenues, in the form of charges for services were $2,657,379 and operating grants and contributions accounted for $6,728,999.

- The District had $31,825,682 in expenses related to governmental activities; only $9,386,378 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 $24,558,190 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 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 2025 compared to 2024:

Table 1: Net Position

	2025	2024	
Assets			
Current and other assets	$ 30,969,106	$ 28,230,073	9.70%
Capital assets	14,374,883	14,884,600	-3.42%
Total Assets	$ 45,343,989	$ 43,114,673	5.17%
Deferred Outflows of Resources	$ 5,075,835	$ 4,726,792	7.38%
Liabilities			
Current liabilities	$ 2,318,270	$ 815,932	184.13%
Long-term liabilities	37,560,416	38,944,283	-3.55%
Total Liabilities	$ 39,878,686	$ 39,760,215	0.30%
Deferred Inflows of Resources	$ 1,234,578	$ 893,576	38.16%
Net Position			
Net investment in capital assets	$ (8,490,280)	$ (8,166,069)	3.97%
Restricted	22,110,576	22,704,858	-2.62%
Unrestricted	(4,313,736)	(7,351,115)	-41.32%
Total Net Position	$ 9,306,560	$ 7,187,674	29.48%

Total assets increased $2,229,316. Net position of the District's governmental activities increased $2,118,886 from the prior year net position.

Changes in Net Position

Table 2 reflects the change in net position for fiscal year 2025 compared to 2024:

Table 2: Changes in Net Position

	2025	2024	
Revenues			
Program revenues:			
Charges for services	$ 2,657,379	$ 3,552,961	-25.21%
Operating grants and contributions	6,728,999	7,229,726	-6.93%
General revenues:			
LCFF sources	21,627,127	19,559,414	10.57%
State revenues	767,662	1,285,671	-40.29%
Local revenues	2,163,401	1,577,302	37.16%
Total Revenues	$ 33,944,568	$ 33,205,074	2.23%
Expenses			
Program expenses:			
Instruction	$ 13,266,055	$ 13,080,528	1.42%
Instruction-related services	1,295,625	1,466,301	-11.64%
Pupil services	3,639,631	3,483,860	4.47%
Ancillary services	72,093	49,984	44.23%
Community services	271,504	111,685	143.10%
General administration	1,490,169	1,424,284	4.63%
Plant services	7,300,906	3,269,412	123.31%
Other	3,677,072	3,652,069	0.68%
Interest on long-term obligations	812,627	915,292	-11.22%
Total Expenses	$ 31,825,682	$ 27,453,415	15.93%
Changes in Net Position	$ 2,118,886	$ 5,751,659	-63.16%

THE DISTRICT'S FUNDS

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 and Capital Facilities Fund.

During the course of fiscal year 2025, 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 2025, the District had $14,374,883 invested in capital assets. Table 3 reflects fiscal year 2025 balances compared to 2024:

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

	2025	2024	Percentage Change
Land	$ 5,825,200	$ 5,825,200	0.00%
Work-in-Progress	1,003,886	1,003,886	0.00%
Land improvements	1,756,115	1,934,532	-9.22%
Buildings	5,415,973	5,671,470	-4.50%
Equipment	373,709	449,512	-16.86%
Total assets	$ 14,374,883	$ 14,884,600	-3.42%

Long-Term Debt

At year-end, the District had $11,635,000 in net pension liability. This is a decrease of $1,166,000 from last year as shown in Table 4.

Table 4: Outstanding Debt, at Year-End

	2025	2024	Percentage Change
General obligation bonds payable	$ 20,844,867	$ 21,056,219	-1.00%
Accreted interest	1,972,418	1,957,112	0.78%
Other post-employment benefits payable	3,041,854	3,041,854	0.00%
Compensated absences payable	66,277	88,098	-24.77%
Net pension liability	11,635,000	12,801,000	-9.11%
Total	$ 37,560,416	$ 38,944,283	-3.55%

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 3% 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.

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Basic Financial Statements

Lakeside Union School District
Statement of Net Position
June 30, 2025

	Governmental Activities
Assets:	
Cash and cash equivalents	$ 28,520,480
Accounts receivable	1,326,458
Due from grantor governments	1,122,168
Capital assets not depreciated	6,829,086
Capital assets, net of accumulated depreciation and amortization	7,545,797
Total assets	45,343,989
Deferred Outflows of Resources:	
Deferred outflows of resources - Pensions	4,194,857
Deferred outflows of resources - OPEB	880,978
Total deferred outflows of resources	5,075,835
Liabilities:	
Accounts payable	1,094,721
Due to grantor governments	1,223,549
Long-term liabilities	
Other than pensions and OPEB due within one year	345,232
Other than pensions and OPEB due after one year	22,538,330
Net pension liability	11,635,000
Other postemployment benefits liability (OPEB)	3,041,854
Total liabilities	39,878,686
Deferred Inflows of Resources:	
Deferred inflows of resources - Pensions	865,035
Deferred inflows of resources - OPEB	369,543
Total deferred inflows of resources	1,234,578
Net Position:	
Net investment in capital assets	(8,490,280)
Restricted for:	
Debt service	679,903
Capital projects	16,819,842
Other purposes	4,610,831
Unrestricted	(4,313,736)
Total net position	$ 9,306,560

The accompanying notes are an integral part of this statement.

Lakeside Union School District
Statement of Activities
Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Primary Government:				
Governmental Activities:				
Instruction	$ 13,266,055	$ -	$ 2,950,360	$ (10,315,695)
Instruction-related services	1,295,625	-	76,449	(1,219,176)
Pupil services	3,639,631	-	2,194,505	(1,445,126)
Ancillary services	72,093	-	-	(72,093)
Community services	271,504	-	129,665	(141,839)
General administration	1,490,169	2,657,379	48,553	1,215,763
Plant services	7,300,906	-	28,641	(7,272,265)
Other outgo	3,677,072	-	1,300,826	(2,376,246)
Interest on long-term obligations	812,627	-	-	(812,627)
Total governmental activities	31,825,682	2,657,379	6,728,999	(22,439,304)
Total primary government	$ 31,825,682	$ 2,657,379	$ 6,728,999	(22,439,304)
General Revenues:				
LCFF sources				21,627,127
State revenues				767,662
Local revenues				2,163,401
Total general revenues				24,558,190
Change in Net Position				2,118,886
Net Position - Beginning				7,187,674
Net Position - Ending				$ 9,306,560

The accompanying notes are an integral part of this statement.

Lakeside Union School District
Balance Sheet - Governmental Funds
June 30, 2025

	General Fund (Combined)	Capital Facilities Fund	Other Governmental Funds	Total Governmental Funds
Assets:				
Cash in County Treasury	$ 10,401,952	$ 13,632,885	$ 4,379,434	$ 28,414,271
Cash on hand and in banks	-	-	105,076	105,076
Cash in revolving fund	1,000	-	-	1,000
Cash with a fiscal agent/trustee	-	133	-	133
Accounts receivable	159,544	202,880	964,034	1,326,458
Due from grantor governments	1,122,168	-	-	1,122,168
Total assets	11,684,664	13,835,898	5,448,544	30,969,106
Liabilities and Fund Balance:				
Liabilities:				
Accounts payable	$ 1,046,642	$ 201	$ -	$ 1,046,843
Due to grantor governments	1,223,549	-	-	1,223,549
Total liabilities	2,270,191	201	-	2,270,392
Fund Balance:				
Nonspendable fund balances:				
Revolving cash	1,000	-	-	1,000
Restricted fund balances	2,826,335	13,835,697	5,448,544	22,110,576
Assigned fund balances	478,681	-	-	478,681
Unassigned:				
Reserve for economic uncertainty	4,133,263	-	-	4,133,263
Other unassigned	1,975,194	-	-	1,975,194
Total fund balance	9,414,473	13,835,697	5,448,544	28,698,714
Total liabilities and fund balances	$ 11,684,664	$ 13,835,898	$ 5,448,544	$ 30,969,106

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, 2025

Total Fund Balances - Balance Sheet, Governmental Funds	$	28,698,714
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		(10,663,940)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Accrued interest payable		(47,878)
General obligation bonds payable		(20,844,867)
Accreted interest		(1,972,418)
Other post-employment benefits payable (OPEB)		(3,041,854)
Net pension liability		(11,635,000)
Compensated absences payable		(66,277)
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		4,194,857
Deferred inflows of resources related to pensions		(865,035)
Deferred outflows of resources related to OPEB		880,978
Deferred inflows of resources related to OPEB		(369,543)
Total Fund Balance of Governmental Activities - Statement of Net Position	$	9,306,560

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, 2025

	General Fund (Combined)	Capital Facilities Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
LCFF sources:				
State apportionment or State aid	$ 12,101,973	$ -	$ -	$ 12,101,973
Education protection account funds	6,150,661	-	-	6,150,661
Local sources	3,374,493	-	-	3,374,493
Federal revenue	816,815	-	875,876	1,692,691
Other State revenue	3,305,530	-	451,025	3,756,555
Other local revenue	2,091,059	3,153,008	1,168,608	6,412,675
Total revenues	27,840,531	3,153,008	2,495,509	33,489,048
Expenditures:				
Current:				
Instruction	13,743,794	-	-	13,743,794
Instruction-related services	1,351,521	-	-	1,351,521
Pupil services	2,666,857	-	1,025,815	3,692,672
Ancillary services	-	-	72,093	72,093
Community services	267,071	-	-	267,071
General administration	1,451,548	52,709	-	1,504,257
Plant services	2,580,592	2,970,186	588,011	6,138,789
Other outgo	3,677,072	-	-	3,677,072
Capital outlay	-	890,572	-	890,572
Debt service:				
Principal	-	-	211,352	211,352
Interest and other service charges	-	-	786,781	786,781
Total expenditures	25,738,455	3,913,467	2,684,052	32,335,974
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,102,076	(760,459)	(188,543)	1,153,074
Other Financing Sources (Uses):				
Other sources	-	-	123,968	123,968
Other uses	-	-	(29,807)	(29,807)
Total other financing sources (uses)	-	-	94,161	94,161
Net Change in Fund Balance	2,102,076	(760,459)	(94,382)	1,247,235
Fund Balance, July 1	7,312,397	14,596,156	5,542,926	27,451,479
Fund Balance, June 30	$ 9,414,473	$ 13,835,697	$ 5,448,544	$ 28,698,714

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, 2025

Net Change in Fund Balances - Total Governmental Funds	$ 1,247,235
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:	
Depreciation and amortization expense	(509,717)
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:	211,352
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	(25,846)
Compensated absences	21,821
Other post-employment benefits cost in excess of contributions	166,029
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:	1,008,012
Change in Net Position of Governmental Activities - Statement of Activities	$ 2,118,886

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.

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.

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

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, 2023
Valuation Date (VD) (PERS)	June 30, 2023
Measurement Date (MD)	June 30, 2024
Measurement Period (MP)	July 1, 2023 to June 30, 2024

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, 2025, expenditures exceeded appropriations in individual funds as follows:

Appropriations Category	Excess Expenditures
General Fund (Combined):	
Classified Salaries	$ 64,011
Employee Benefits	500,936
Capital Facilities Fund:	
Services and Other Operating Expenditures	3,022,895
Capital Outlay	890,572

General Fund: The District incurred unanticipated expenditures for salaries and employee benefits.

Capital Facilities Fund: The District incurred unanticipated expenditures for operating expenditures and capital outlay.

Implementation of New Standards

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

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.

Future Standards

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

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.

GASB Statement No. 104, Disclosure of Certain Capital Assets

This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class.

This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date.

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 ($7,382,531,024 as of June 30, 2025). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was $28,414,271. 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 ($105,076 as of June 30, 2025) 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, 2025 are as follows:

	Fair Value
Cash in County Treasury	$ 28,414,271
Cash on hand and in banks	105,076
Cash in revolving fund	1,000
Cash with a fiscal agent/trustee	133
Total cash and cash equivalents	$ 28,520,480

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, 2025 consisted of the following:

	General Fund (Combined)	Capital Facilities Fund	All Other Governmental Funds	Total Governmental Funds
Federal programs	$ 405,901	$ -	$ 921,040	$ 1,326,941
State categorical aid programs	659,314	-	-	659,314
Other local receivables	216,497	202,880	42,994	462,371
Total	$ 1,281,712	$ 202,880	$ 964,034	$ 2,448,626

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2025, 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	6,829,086	-	-	6,829,086
Capital assets being depreciated:				
Buildings	11,965,725	-	-	11,965,725
Improvements of sites	3,972,134	-	-	3,972,134
Equipment	2,271,878	-	-	2,271,878
Total capital assets being depreciated	18,209,737	-	-	18,209,737
Less: Accumulated depreciation/amortization for:				
Buildings	(6,294,255)	(255,497)	-	(6,549,752)
Improvements of sites	(2,037,602)	(178,417)	-	(2,216,019)
Equipment	(1,822,366)	(75,803)	-	(1,898,169)
Total accumulated depreciation/amortization	(10,154,223)	(509,717)	-	(10,663,940)
Total capital assets being depreciated/amortized, net	8,055,514	(509,717)	-	7,545,797
Total governmental activities capital assets, net	$ 14,884,600	$ (509,717)	$ -	$ 14,374,883

Depreciation/amortization was charged to functions as follows:

Instruction	$	195,582
School site administration		2,720
Home-to-school transportation		48,253
Food services		264
All other general administration		9,385
Plant services		253,513
Total	$	509,717

Note 5 - Accounts Payable

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

	General Fund (Combined)	Capital Facilities Fund	Total Governmental Funds
Vendor payables	$ 1,487,770	$ 201	$ 1,487,971
Salaries and benefits	782,421	-	782,421
Total	$ 2,270,191	$ 201	$ 2,270,392

Note 6 - 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, 2025, are as follows:

Governmental Activities:	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
General obligation bonds	$ 21,056,219	$ -	$ (211,352.00)	$ 20,844,867	$ 146,784
Accreted interest	1,957,112	203,954	(188,648)	1,972,418	198,448
Other post-employment benefits	3,041,854	-	-	3,041,854	-
Net pension liability	12,801,000	-	(1,166,000)	11,635,000	-
Compensated absences	88,098	-	(21,821)	66,277	-
Total governmental activities	$ 38,944,283	$ 203,954	$ (1,587,821)	$ 37,560,416	$ 345,232

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, 2025, 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 06/30/2024	Issued During Year	Redeemed During Year	Bond Outstanding 06/30/2025
Election of 2008, Series 2009 A	$ 3,637,362	$ 1,296,219	$ -	$ (116,352)	$ 1,179,867
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	-	(95,000)	3,235,000
Total	$ 23,397,362	$ 21,056,219	$ -	$ (211,352)	$ 20,844,867

The annual requirements to amortize general obligation bonds, payable and outstanding, and accreted interest as of June 30, 2025 are as follows:

	General Obligation Bonds		
Year Ending June 30,	Principal	Interest	Total
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	265,077	933,765	1,198,842
2031-2035	2,849,774	4,667,926	7,517,700
2036-2040	6,705,000	2,244,727	8,949,727
2041-2045	10,295,000	1,026,000	11,321,000
Total	$ 20,844,867	$ 12,338,235	$ 33,183,102

Year Ending June 30,	Accreted Interest
2026	$ 198,448
2027	205,589
2028	216,124
2029	219,446
2030	216,776
2031-2035	916,035
Total	$ 1,972,418

Compensated Absences

Compensated absences at June 30, 2025 consisted of:

	Compensated Absences	Benefits	Total
Classified	$ 60,638	$ 5,639	$ 66,277

All amounts are due after one year.

Note 7 - 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, 2025 are summarized as follows:

	CalSTRS	
	Before	On or After
Hire Date	Jan. 1, 2013	Jan. 1, 2013
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	On or After
Hire Date	Jan. 1, 2013	Jan. 1, 2013
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, 2025 (measurement date June 30, 2024), 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, 2025. For fiscal year June 30, 2025 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, 2025 (measurement date June 30, 2024), 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, 2025 (measurement date June 30, 2024) 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:

	CalSTRS	
Year Ended June 30,	On Behalf Contribution Rate	On Behalf Contribution Amount
2022	10.83%	$ 598,039
2023	10.83%	657,813
2024	10.83%	665,033

Contributions Recognized

For the fiscal year ended June 30, 2025 (measurement period June 30, 2024), the contributions recognized for each plan were:

	Fund Financial Statements (Current Financial Resources Measurement Focus)		
	CalSTRS	CalPERS	Total
Contributions - Employer	$ 1,456,116	$ 806,515	$ 2,262,631
Contributions - State On Behalf Payments	665,033	-	665,033
Total Contributions	$ 2,121,149	$ 806,515	$ 2,927,664

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

As of June 30, 2025 (measured June 30, 2024), 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	$ 7,178,000
CalPERS	4,457,000
Total Net Pension Liability	$ 11,635,000

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, 2024. The total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023 (STRS) and June 30, 2023 (PERS) rolled forward to measurement date June 30, 2024 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, 2024 and June 30, 2025 were as follows:

	CalSTRS			CalPERS
	District's Proportionate Share	State's Proportionate Share*	Total For District Employees	District's Proportionate Share
Proportion June 30, 2024	0.011%	0.005%	0.016%	0.012%
Proportion June 30, 2025	0.011%	0.005%	0.016%	0.012%
Change in Proportion	0.000%	0.000%	0.000%	0.000%

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

Pension Expense

	CalSTRS	CalPERS	Total
Change in Net Pension Liability (Asset)	$ (1,405,000)	$ 239,000	$ (1,166,000)
On Behalf Contribution Amount	665,033	-	665,033
Employer Contributions to Pension Plan	1,340,990	656,214	1,997,204
Change in Other Outflows/Inflows of Resources	186,587	(28,599)	157,988
Total Pension Expense	$ 787,610	$ 866,615	$ 1,654,225

Deferred Outflows and Inflows of Resources

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		
	CalSTRS	CalPERS	Total
Pension contributions subsequent to measurement date	$ 1,899,694	$ 806,515	$ 2,706,209
Differences between actual and expected experience	811,976	373,626	1,185,602
Changes in assumptions	31,423	98,507	129,930
Net difference between projected and actual earnings	-	173,116	173,116
Total Deferred Outflows of Resources	$ 2,743,093	$ 1,451,764	$ 4,194,857

	Deferred Inflows of Resources		
	CalSTRS	CalPERS	Total
Differences between actual and expected experience	$ (313,910)	$ (31,896)	$ (345,806)
Changes in assumptions	(490,264)	-	(490,264)
Net difference between projected and actual earnings	(28,965)	-	(28,965)
Total Deferred Inflows of Resources	$ (833,139)	$ (31,896)	$ (865,035)

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, 2025. 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:

	Deferred Outflows of Resources		Deferred Inflows of Resources		Net Effect
Year Ended June 30	CalSTRS	CalPERS	CalSTRS	CalPERS	on Expenses
2026	$ 1,624,935	$ 1,054,496	$ (682,821)	$ (31,896)	$ 1,964,714
2027	168,819	408,453	406,394	-	983,666
2028	153,107	43,592	(206,013)	-	(9,314)
2029	153,107	(54,777)	(187,277)	-	(88,947)
2030	153,054	-	(81,711)	-	71,343
Thereafter	490,071	-	(81,711)	-	408,360
Total	$ 2,743,093	$ 1,451,764	$ (833,139)	$ (31,896)	$ 3,329,822

Actuarial Assumptions

Total pension liabilities for the fiscal year ended June 30, 2025 were based on actuarial valuations were determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Fiscal Year	June 30, 2025	June 30, 2025
Measurement Date	June 30, 2024	June 30, 2024
Valuation Date	June 30, 2023	June 30, 2023
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Experience Study Period	2007-2022 and 2017-2022	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%	6.90%
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 current mortality assumption uses a base year of 2023 and projected improvement is based on the MP–2021 Ultimate Projection Scale.

(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 May 2023 with new policies in effect on July 1, 2023. 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 Rate of Return*	Long Term Expected Real Rate of Return**
Public Equity	38.00%	8.00%	5.25%
Real Estate	15.00%	6.80%	4.05%
Private Equity	14.00%	9.50%	6.75%
Fixed Income	14.00%	5.20%	2.45%
Risk Mitigating Strategies	10.00%	5.00%	2.25%
Inflation Sensitive	7.00%	6.40%	3.65%
Cash/Liquidity	2.00%	2.80%	0.05%

*20-30 year geometric average
** Real rates of return are net of assumed 2.75% inflation

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	$ 12,768,132	$ 6,620,408
Current Discount Rate	7.10%	6.90%
Net Pension Liability	$ 7,178,000	$ 4,457,000
1% Increase	8.10%	7.90%
Net Pension Liability	$ 2,510,853	$ 2,669,235

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

Note 8 - 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, 2025, there were seven employees that had elected to participate.

Note 9 - 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, 2025, 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	50

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

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, 2024	$ 3,041,854
Changes for the year:	
None	-
Net changes	-
Balance at June 30, 2025	$ 3,041,854

There were no changes in benefit terms for the fiscal year ended June 30, 2025. 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, 2025, the District recognized OPEB benefit of $166,029.

At June 30, 2025, 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
2026	$ 83,305	$ 526,693
2027	83,305	113,341
2028	71,537	102,347
2029	44,069	62,122
Thereafter	87,327	76,475
	$ 369,543	$ 880,978

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	$ -	$ 413,352
Difference between expected and actual experience	105,940	238,866
Changes in assumptions and other inputs	263,603	228,760
	$ 369,543	$ 880,978

Note 10 - 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, 2025 as follows:

Pending appeals for taxes	$ 187,620
Pending appeals for interest	4,596
Total	192,216
Less amount held by Kern County Auditor-Controller	(95,741)
Net contingent liability	$ 96,475

Note 11 - Restricted Fund Balances

Restricted fund balances at June 30, 2025 are as follows:

Expanded Learning Opportunities Program	$	1,539,369
Educator Effectiveness, FY 2021-22		199,986
Lottery: Instructional Materials		363,346
Arts, Music, and Instructional Materials Discretionary Block Grant		110,000
Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)		508,281
Low-Performing Students Block Grant		95,150
Other Restricted State		10,203
Student Body Fund		103,066
Cafeteria Special Revenue Fund		1,681,430
Building Fund		2,783,314
Capital Facilities Fund		13,835,697
County Schools Facilities Fund		200,831
Bond Interest and Redemption Fund		679,903
Total	$	22,110,576

Note 12 - 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, 2025 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
SISC I, II and III	Self-Insured Schools of California Kern County Superintendent of Schools P. O. Box 1847 Bakersfield, CA 93303-1847

Note 13 - Subsequent Events

Subsequent events have been evaluated through December 12, 2025, 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, 2025

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Revenues:				
LCFF sources:				
State apportionment or State aid	$ 11,320,893	$ 14,971,719	$ 12,101,973	$ (2,869,746)
Education protection account funds	5,664,639	3,322,237	6,150,661	2,828,424
Local sources	3,186,740	3,444,532	3,374,493	(70,039)
Federal revenue	781,668	909,335	816,815	(92,520)
Other State revenue	2,571,262	2,272,976	3,305,530	1,032,554
Other local revenue	1,337,681	1,588,271	2,091,059	502,788
Total revenues	24,862,883	26,509,070	27,840,531	1,331,461
Expenditures:				
Current:				
Certificated salaries	8,031,391	8,064,007	7,877,754	(186,253)
Classified salaries	2,735,310	3,221,052	3,285,063	64,011
Employee benefits	5,228,060	5,872,205	6,373,141	500,936
Books and supplies	1,130,907	1,099,513	962,255	(137,258)
Services and other	3,482,982	3,619,426	3,563,170	(56,256)
Other outgo	4,257,775	3,766,171	3,677,072	(89,099)
Total expenditures	24,866,425	25,642,374	25,738,455	96,081
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,542)	866,696	2,102,076	1,235,380
Other Financing Sources (Uses):				
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	(3,542)	866,696	2,102,076	1,235,380
Fund Balance, July 1	7,312,397	7,312,397	7,312,397	-
Fund Balance, June 30	$ 7,308,855	$ 8,179,093	$ 9,414,473	$ 1,235,380

Lakeside Union School District
Capital Facilities Fund
Budgetary Comparison Schedule
June 30, 2025

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Other local revenue	$ 170,275	$ 3,153,008	$ 2,982,733
Total revenues	170,275	3,153,008	2,982,733
Expenditures:			
Current:			
Services and other	-	3,022,895	3,022,895
Capital outlay	-	890,572	890,572
Total expenditures	-	3,913,467	3,913,467
Excess (Deficiency) of Revenues Over (Under) Expenditures	170,275	(760,459)	(930,734)
Other Financing Sources (Uses):			
Total other financing sources (uses)	-	-	-
Net Change in Fund Balance	170,275	(760,459)	(930,734)
Fund Balance, July 1	14,596,156	14,596,156	-
Fund Balance, June 30	$ 14,766,431	$ 13,835,697	$ (930,734)

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									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
District's portion of the net pension liability (asset)	0.011%	0.011%	0.011%	0.010%	0.011%	0.011%	0.011%	0.011%	0.011%	0.011%
District's proportionate share of the net pension liabiliy (asset)	7,178,000	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
State's proportionate share of the net pension liability (asset) associated with the District	3,293,296	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
Total	$10,471,296	##########	$11,171,927	$7,179,930	$15,573,585	$12,576,663	$16,183,904	$16,115,608	$14,115,247	$11,534,000
District's covered-employee payroll	$ 7,877,754	$ 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
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	91.12%	119.38%	104.99%	72.45%	176.22%	171.98%	170.02%	167.53%	156.63%	134.04%
Plan fiduciary net position as a percentage of the total pension liability	83.55%	80.62%	81.20%	86.46%	71.72%	72.56%	70.99%	69.46%	69.98%	74.02%

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									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
District's portion of the net pension liability (asset)	0.012%	0.012%	0.011%	0.011%	0.012%	0.012%	0.012%	0.012%	0.012%	0.012%
District's proportionate share of the net pension liabiliy (asset)	$4,457,000	$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
District's covered-employee payroll	$3,326,553	$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
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	133.98%	148.83%	161.02%	115.15%	200.58%	180.06%	168.74%	178.16%	149.58%	124.47%
Plan fiduciary net position as a percentage of the total pension liability	72.29%	69.96%	80.97%	81.04%	70.25%	70.05%	70.85%	71.87%	73.90%	79.40%

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

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	1,340,990	1,294,195	1,186,669	1,060,649	941,580	472,823	975,432	870,885	388,617	603,878
Contributions in relation to the contractually required contribution	(1,340,990)	#########	(1,186,669)	(1,060,649)	(941,580)	(472,823)	(975,432)	(870,885)	(388,617)	(603,878)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered-employee payroll	$ 7,877,754	#########	$ 7,090,106	$ 6,592,941	$ 5,831,570	$ 5,840,857	$ 6,045,241	$ 6,035,239	$ 5,816,017	$ 5,628,000
Contributions as a percentage of covered-employee payroll	17.02%	18.00%	16.74%	16.09%	16.15%	8.10%	16.14%	14.43%	6.68%	10.73%

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

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	656,214	511,791	387,938	394,080	336,479	318,790	293,665	250,889	213,115	166,138
Contributions in relation to the contractually required contribution	(656,214)	(511,791)	(387,938)	(394,080)	(336,479)	(318,790)	(293,665)	(250,889)	(213,115)	(166,138)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered-employee payroll	$3,326,553	#########	$ 2,361,176	$ 2,000,858	$ 1,706,063	$ 1,860,869	$ 1,887,658	$ 1,615,408	$ 1,534,523	$ 1,402,000
Contributions as a percentage of covered-employee payroll	19.73%	18.06%	16.43%	19.70%	19.72%	17.13%	15.56%	15.53%	13.89%	11.85%

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							
	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability:								
Service cost	$ -	$ 82,534	$ 77,678	$ 95,746	$ -	$ 70,522	$ 120,226	120,226
Interest	-	113,582	60,606	74,287	-	96,787	105,465	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)	(88,699)
Net change in total OPEB liability	-	(72,925)	(38,540)	342,640	-	37,065	-	136,992
Total OPEB liability - beginning	3,041,854	3,114,779	3,153,319	2,810,679	2,810,679	2,773,614	2,773,614	2,636,622
Total OPEB liability - ending	$ 3,041,854	$ 3,041,854	$ 3,114,779	$ 3,153,319	$ 2,810,679	$ 2,810,679	$ 2,773,614	$ 2,773,614
Covered-employee payroll	11,182,486	10,023,611	9,451,282	8,576,044	7,537,633	7,681,148	7,932,899	7,996,408
Total OPEB liability as a percentage of covered-employee payroll	27.20%	30.35%	32.18%	36.32%	41.83%	36.59%	35.43%	34.69%

Notes to schedule: There were no changes of benefit terms or assumptions in 2025. The following are the discount rates used in each period.

2025	3.86%
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.

Supplementary Information

Lakeside Union School District
Schedule of Average Daily Attendance
Year Ended June 30, 2025

Grades TK-3:	Second Period Report	Annual Report
Regular ADA	716.37	719.93
Grades 4-6:		
Regular ADA	511.29	511.97
Grades 7 and 8:		
Regular ADA	334.50	335.61
ADA Grand Total	1,562.16	1,567.51

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, 2025

Grade Level	Ed. Code 46207 Minutes Requirement	Ed. Code 46207 Adjusted & Reduced	2024-25 Actual Minutes	Number of Days Traditional Calendar	Number of Days Multitrack Calendar	Status
Transitional Kindergarten	36,000	N/A	48,550	180	N/A	Complied
Kindergarten	36,000	N/A	48,550	180	N/A	Complied
Grade 1	50,400	N/A	53,530	180	N/A	Complied
Grade 2	50,400	N/A	53,530	180	N/A	Complied
Grade 3	50,400	N/A	53,530	180	N/A	Complied
Grade 4	54,000	N/A	55,465	180	N/A	Complied
Grade 5	54,000	N/A	55,465	180	N/A	Complied
Grade 6	54,000	N/A	55,465	180	N/A	Complied
Grade 7	54,000	N/A	58,413	180	N/A	Complied
Grade 8	54,000	N/A	58,413	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, 2025

General Fund (Combined)	Budget 2026 (see note a)	2025	2024	2023
Revenue and other financial sources	$ 28,794,835	$ 27,840,531	$ 25,798,771	$ 25,962,897
Expenditures	29,240,168	25,738,455	23,301,983	22,639,210
Other uses and transfers out	-	-	-	-
Total outgo	29,240,168	25,738,455	23,301,983	22,639,210
Change in fund balance (deficit)	(445,333)	2,102,076	2,496,788	3,323,687
Ending fund balance	$ 8,969,140	$ 9,414,473	$ 7,312,397	$ 4,815,609
Available reserves (see note b)	$ 4,916,883	$ 6,108,457	$ 4,510,692	$ 2,313,739
Available reserves as a percentage of total outgo	16.8%	23.7%	19.4%	10.2%
Total long-term debt	$ 35,639,662	$ 37,560,416	$ 38,944,283	$ 34,202,789
Average daily attendance at P-2	1,596	1,562	1,469	1,417

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 $4,598,864 (95.5%) over the past two years. The fiscal year 2025-2026 budget projects a decrease of $445,333 (4.7%). 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, but projects a decrease during the 2025-2026 fiscal year. Total long-term debt has increased by $3,357,627 over the past two years.

Average daily attendance has increased by 145 over the past two years. The District anticipates average daily attendance to increase by 34 during fiscal year 2025-2026.

Notes:

a. The budget for 2026 is included for analytical purposes only and has not been subjected to audit.
b. 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, 2025

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.

	General Fund	Student Body Fund	Cafeteria Special Revenue Fund	Building Fund
June 30, 2025, annual financial and budget report fund balances	$ 9,039,642	$ 79,547	$ 1,671,486	$ 2,746,820
Adjustments and reclassifications:				
To record cash in county fair market value adjustment	133,263	-	9,944	36,494
To record ASB activity	-	23,519	-	-
Net adjustments and reclassifications	133,263	23,519	9,944	36,494
June 30, 2025, audited financial statement fund balances	$ 9,172,905	$ 103,066	$ 1,681,430	$ 2,783,314

	Capital Facilities Fund	Bond Interest and Redemption Fund
June 30, 2025, annual financial and budget report fund balances	$ 13,656,945	$ 670,988
Adjustments and reclassifications:		
To record cash in county fair market value adjustment	178,752	8,915
Net adjustments and reclassifications	178,752	8,915
June 30, 2025, audited financial statement fund balances	$ 13,835,697	$ 679,903

Lakeside Union School District
Schedule of Charter Schools
Year Ended June 30, 2025

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, 2025

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	$ 875,876
Total Child Nutrition Cluster			875,876
Total U.S. Department of Agriculture			875,876
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	362,562
Special Ed: IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	84.173	13430	8,827
Total Special Education Cluster			371,389
ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	321,733
ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	59,555
ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	29,161
ESEA (ESSA) : Title III, English Learner Student Program	84.365	14346	34,977
Total U.S. Department of Education			816,815
Total Federal Programs			$ 1,692,691

The accompanying notes are an integral part of this statement.

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, 2025.

The District did not provide any awards to subrecipients.

Lakeside Union School District
Combining Balance Sheet - All General Funds
June 30, 2025

	General Fund	Special Revenue Fund for Other Than Capital Outlay Projects	General Fund (Combined)
Assets:			
Cash in County Treasury	$ 10,163,555	$ 238,397	$ 10,401,952
Cash in revolving fund	1,000	-	1,000
Accounts receivable	156,373	3,171	159,544
Due from grantor governments	1,122,168	-	1,122,168
Total assets	11,443,096	241,568	11,684,664
Liabilities and Fund Balance:			
Liabilities:			
Accounts payable	$ 1,046,642	$ -	$ 1,046,642
Due to grantor governments	1,223,549	-	1,223,549
Total liabilities	2,270,191	-	2,270,191
Fund Balance:			
Nonspendable fund balances:			
Revolving cash	1,000	-	1,000
Restricted fund balances	2,826,335	-	2,826,335
Assigned fund balances	237,113	241,568	478,681
Unassigned:			
Reserve for economic uncertainty	4,133,263	-	4,133,263
Other unassigned	1,975,194	-	1,975,194
Total fund balance	9,172,905	241,568	9,414,473
Total liabilities and fund balances	$ 11,443,096	$ 241,568	$ 11,684,664

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, 2025

	General Fund	Special Revenue Fund for Other Than Capital Outlay Projects	General Fund (Combined)
Revenues:			
LCFF sources:			
State apportionment or State aid	$ 12,101,973	$ -	$ 12,101,973
Education protection account funds	6,150,661	-	6,150,661
Local sources	3,374,493	-	3,374,493
Federal revenue	816,815	-	816,815
Other State revenue	3,305,530	-	3,305,530
Other local revenue	2,084,420	6,639	2,091,059
Total revenues	27,833,892	6,639	27,840,531
Expenditures:			
Current:			
Instruction	13,743,794	-	13,743,794
Instruction-related services	1,351,521	-	1,351,521
Pupil services	2,666,857	-	2,666,857
Community services	267,071	-	267,071
General administration	1,451,548	-	1,451,548
Plant services	2,580,592	-	2,580,592
Other outgo	3,677,072	-	3,677,072
Total expenditures	25,738,455	-	25,738,455
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,095,437	6,639	2,102,076
Net Change in Fund Balance	2,095,437	6,639	2,102,076
Fund Balance, July 1	7,077,468	234,929	7,312,397
Fund Balance, June 30	$ 9,172,905	$ 241,568	$ 9,414,473

The accompanying notes are an integral part of this statement.

Lakeside Union School District
Combining Balance Sheet - Nonmajor Funds
June 30, 2025

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Projects Funds	Debt Service Fund - Bond Interest and Redemption Fund	Total Nonmajor Governmental Funds
Assets:				
Cash in County Treasury	$ 758,380	$ 2,941,151	$ 679,903	$ 4,379,434
Cash on hand and in banks	105,076	-	-	105,076
Accounts receivable	921,040	42,994	-	964,034
Total assets	1,784,496	2,984,145	679,903	5,448,544
Liabilities and Fund Balance:				
Liabilities:				
Total liabilities	-	-	-	-
Fund Balance:				
Restricted fund balances	1,784,496	2,984,145	679,903	5,448,544
Total fund balance	1,784,496	2,984,145	679,903	5,448,544
Total liabilities and fund balances	$ 1,784,496	$ 2,984,145	$ 679,903	$ 5,448,544

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, 2025

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Projects Funds	Debt Service Fund - Bond Interest and Redemption Fund	Total Nonmajor Governmental Funds
Revenues:				
Federal revenue	$ 875,876	$ -	$ -	$ 875,876
Other State revenue	446,411	-	4,614	451,025
Other local revenue	115,722	128,228	924,658	1,168,608
Total revenues	1,438,009	128,228	929,272	2,495,509
Expenditures:				
Current:				
Pupil services	1,025,815	-	-	1,025,815
Ancillary services	72,093	-	-	72,093
Plant services	-	588,011	-	588,011
Debt service:				
Principal	-	-	211,352	211,352
Interest and other service charges	-	-	786,781	786,781
Total expenditures	1,097,908	588,011	998,133	2,684,052
Excess (Deficiency) of Revenues Over (Under) Expenditures	340,101	(459,783)	(68,861)	(188,543)
Other Financing Sources (Uses):				
Other sources	-	-	123,968	123,968
Other uses	-	-	(29,807)	(29,807)
Total other financing sources (uses)	-	-	94,161	94,161
Net Change in Fund Balance	340,101	(459,783)	25,300	(94,382)
Fund Balance, July 1	1,444,395	3,443,928	654,603	5,542,926
Fund Balance, June 30	$ 1,784,496	$ 2,984,145	$ 679,903	$ 5,448,544

The accompanying notes are an integral part of this statement.

Lakeside Union School District
Combining Balance Sheet - Nonmajor Special Revenue Funds
June 30, 2025

	Student Body Fund	Cafeteria Special Revenue Fund	Total Nonmajor Special Revenue Funds
Assets:			
Cash in County Treasury	$ -	$ 758,380	$ 758,380
Cash on hand and in banks	103,066	2,010	105,076
Accounts receivable	-	921,040	921,040
Total assets	103,066	1,681,430	1,784,496
Liabilities and Fund Balance:			
Liabilities:			
Total liabilities	-	-	-
Fund Balance:			
Restricted fund balances	103,066	1,681,430	1,784,496
Total fund balance	103,066	1,681,430	1,784,496
Total liabilities and fund balances	$ 103,066	$ 1,681,430	$ 1,784,496

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, 2025

	Student Body Fund	Cafeteria Special Revenue Fund	Total Nonmajor Special Revenue Funds
Revenues:			
Federal revenue	$ -	$ 875,876	$ 875,876
Other State revenue	-	446,411	446,411
Other local revenue	85,252	30,470	115,722
Total revenues	85,252	1,352,757	1,438,009
Expenditures:			
Current:			
Pupil services	-	1,025,815	1,025,815
Ancillary services	72,093	-	72,093
Total expenditures	72,093	1,025,815	1,097,908
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,159	326,942	340,101
Net Change in Fund Balance	13,159	326,942	340,101
Fund Balance, July 1	89,907	1,354,488	1,444,395
Fund Balance, June 30	$ 103,066	$ 1,681,430	$ 1,784,496

The accompanying notes are an integral part of this statement.

Lakeside Union School District
Combining Balance Sheet - Nonmajor Capital Projects Funds
June 30, 2025

	Building Fund	County Schools Facilities Fund	Total Nonmajor Capital Projects Funds
Assets:			
Cash in County Treasury	$ 2,783,314	$ 157,837	$ 2,941,151
Accounts receivable	-	42,994	42,994
Total assets	2,783,314	200,831	2,984,145
Liabilities and Fund Balance:			
Liabilities:			
Total liabilities	-	-	-
Fund Balance:			
Restricted fund balances	2,783,314	200,831	2,984,145
Total fund balance	2,783,314	200,831	2,984,145
Total liabilities and fund balances	$ 2,783,314	$ 200,831	$ 2,984,145

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 Capital Projects Funds
Year Ended June 30, 2025

	Building Fund	County Schools Facilities Fund	Total Nonmajor Capital Projects Funds
Revenues:			
Other local revenue	$ 36,494	$ 91,734	$ 128,228
Total revenues	36,494	91,734	128,228
Expenditures:			
Current:			
Plant services	588,011	-	588,011
Total expenditures	588,011	-	588,011
Excess (Deficiency) of Revenues Over (Under) Expenditures	(551,517)	91,734	(459,783)
Net Change in Fund Balance	(551,517)	91,734	(459,783)
Fund Balance, July 1	3,334,831	109,097	3,443,928
Fund Balance, June 30	$ 2,783,314	$ 200,831	$ 2,984,145

The accompanying notes are an integral part of this statement.

Other Information

Lakeside Union School District
Local Education Agency Organization Structure
June 30, 2025

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, 2025. The District currently operates two elementary schools.

Governing Board

Name	Office	Term Expiration
Darin Buoni	President	2026
Russell Robertson Jr.	Vice-President	2026
Tamara Jones	Clerk	2028
Mario Buoni III	Member	2028
Alan Banducci	Member	2026

Administration

Ty Bryson
Superintendent

Kimberly Scogin
Business Manager

Other Independent Auditor Reports

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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, 2025, 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 12, 2025.

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as finding 2025-001 that we consider to be significant deficiencies.

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*.

District's Response to Findings

The District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 12, 2025

LPS
Certified Public Accountants

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, 2025**.** 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, 2025.

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 regardingLakeside 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 12, 2025

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Independent Auditor's Report on State Compliance and on Internal Control Over 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 *2024-25 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, 2025.

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, 2025.

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 *2024-25 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 *2024-25 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 *2024-25 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 *2024-25 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:

2024-25 K-12 Audit Guide Procedures	Procedures Performed?
Local Education Agencies Other Than Charter Schools:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Independent Study	Not applicable
Continuation Education	Not applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not applicable
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not applicable
Middle or Early College High Schools	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	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not applicable
Expanded Learning Opportunities Program	Yes
Transitional Kindergarten	Yes
Kindergarten Continuance	Yes
Charter Schools:	
Attendance	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 *2024-25 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 12, 2025

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?	Yes
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, *Code of Federal Regulations*, Part 200, paragraph 200.516(a)?	No
Identification of major programs:	

Name of federal program or cluster	**Assistance Listing Number (ALN)**
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 *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*?	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."*

2025-001 Miscellaneous [30000]

Federal Program Information

This finding does not relate to any Federal programs.

Criteria or Specific Requirement

Employers that participate in defined other post-employment benefit (OPEB) plans, are required to measure and disclose an amount for OPEB liability and cost. OPEB expenditures should be recognized on a modified accrual basis in governmental fund financial statements. For financial reporting purposes, an actuarial valuation is required with a valuation date no earlier than 30 months prior to the reporting date, and a measurement date no earlier than 12 months prior to the reporting date.

Condition

The District's management did not obtain an actuarial report per GASB 75 requirements. This is not a repeat finding.

Questioned Costs

There were no questioned costs related to this finding.

Effect

Without the required actuarial valuation, the appropriate amounts cannot be measured and disclosed for the annual OPEB liability and cost.

Cause

The District's management contracted with an actuarial firm, and supplied the required information, however, the actuarial report was not completed and available before December 15, 2025, when this audit report was due.

Recommendation

We recommend the District's management continue to correspond with the actuarial firm and have them supply the completed actuarial as contracted.

District's Response

The Administration understands the GASB 75 requirements for an actuarial valuation and supplied the required information to the actuary.

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, 2025

Finding/Recommendation	Current Status	Management's Explanation If Not Implemented

There were no prior year findings or questioned costs.

Lakeside Union School District
TY BRYSON, DISTRICT SUPERINTENDENT

"BUILDING ON EXCELLENCE"

14535 Old River Road, Bakersfield, California 93311
(661) 836-6658 (661) 836-8059
E-Mail tbryson@lakesideusd.org

Lakeside Union School District
Corrective Action Plan
June 30, 2025

Finding Number: 2025-001
Contact Person: Kimberly Scogin, Business Manager
Anticipated Completion Date: June 30, 2026
Corrective Action Plan: The Administration understands the GASB 75 requirements for an actuarial valuation and supplied the required information to the actuary.

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Lakeside Union School District
County of Kern
Lakeside, California
June 30, 2025

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

Audit Report
and Performance Audit Report

LPS
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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, 2025

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Financial Section

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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, 2025, 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, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (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

Linger, Peterson & Shrum
Fresno, California
December 22, 2025

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, 2025

Assets		
Cash in County Treasury	$ 2,783,314	
Total Assets		$ 2,783,314
Liabilities		
Total Liabilities		-
Fund Balance (Restricted)		$ 2,783,314

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, 2025

Revenues		
Interest	$ 36,494	
Total Revenues		$ 36,494
Expenditures		
Services and other operating expenditures	588,011	
Total Expenditures		588,011
Deficiency of Revenues over Expenditures		(551,517)
Fund Balance (Restricted), July 1, 2024		3,334,831
Fund Balance (Restricted), June 30, 2025		$ 2,783,314

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, 2025.

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, 2025 are classified in the accompanying financial statements as follows:

Cash in County Treasury	$2,783,314

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, 2025, as provided by the pool sponsor, was $2,783,314. 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.

Authorized Investment Pool	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Percentage in One Issuer
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

		Remaining Maturity (in Months)			
Investment Type	Amount	12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
County Investment Pool	$2,783,314	$2,783,314	$ -	$ -	$ -

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:

			Rating as of Year End			
Investment Type	Amount	Minimum Legal Rating	Exempt From Disclosure	AAA	AA	Not Rated
County Investment Pool	$2,783,314	Not Applicable	$ -	$ -	$ -	$2,783,314

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, 2025, 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, 2025 financial statements for subsequent events through December 22, 2025, 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

LPS
Certified Public Accountants

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, 2025, and the related notes to the financial statements, and have issued our report thereon dated December 22, 2025.

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

Linger, Peterson & Shrum
Fresno, California
December 22, 2025

Performance Audit

LPS
Certified Public Accountants

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, 2025.

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 XIIIA 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 XIIIA 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, 2025 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 XIIIA of the California Constitution.

Respectfully submitted,
Linger, Peterson & Shrum

Linger, Peterson & Shrum
Fresno, California
December 22, 2025

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, 2025, 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, 2025. 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, 2025 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, 2025 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, 2025, and reviewed Supporting documentation to ensure that such funds were properly expended on the authorized Bond projects. Our sample included transactions totaling $199,778, which represented 34% of total expenditures of $588,011.

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, 2025

Finding/Recommendation	Current Status	Management's Explanation If Not Implemented
2024-001 The District's management did not have enough members in attendance to constitute a quorum resulting in a failure to hold the annual meeting.	Implemented	

KCSOS
Kern County Superintendent of Schools
Office of John G. Mendiburu, Ed.D. — Advocates For Children

January 2, 2026

Mr. Darin Buoni Board President
Lakeside Union School District
14535 Old River Road
Bakersfield, CA 93240

Dear Mr. Buoni:

We have received the District Analysis of the Proposed Collective Bargaining agreement with the district's certificated CTA/NEA group from your administration in accordance with AB1200 (Statutes of 1991) and Government Code section 3547.5. The proposed agreement will be effective July 1, 2025 through June 30, 2026.

The impact to fiscal year 2025-26 will increase total compensation by a total of $330,432. This agreement increases the salary schedule in the amount of $98,796 or 1.50%, other compensation in the amount of $65,864 or 1.00% and statutory benefits cost by $23,115 or 0.35%. An increase in health and welfare plans of $142,657 or 1.78% was also realized in this proposal.

Based on the latest approved budget and the proposed budget adjustments, the district does maintain the appropriate reserve for economic uncertainties in the general fund. However, given the challenges of LCFF implementation and anticipated COLA funding shortfalls relative to rising STRS, PERS, and Health and Welfare costs, careful planning of expenditure increases is advised.

We hope this information proves useful to the Board in its deliberative process and we thank the administration for its submittal of the fiscal impact of the proposed agreement.

Sincerely,

Vanessa Romero

Vanessa Romero, District Fiscal Analyst
Division of Administration & Finance

c: Ty Bryson, Superintendent

Lakeside Union School District
DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
In Accordance with AB 1200 (Statutes of 1991, Chapter 1213) and G.C. 3547.5
Association - Lakeside/Suburu Teachers Association CTA/NEA

The proposed agreement covers the period beginning July 1, 2025 and ending June 30, 2026

Note:

1% salary increase =	$ 65,864	$67,840	$69,875
1% statutory benefit increase =	$ 14,278	$14,707	$15,148
1% salary and statutory benefit increase =	$ 80,142	$82,547	$85,023

A. Proposed Change in Compensation - Fund 01 - General Fund

Compensation		Fiscal Impact of Proposed Agreement: Current Year 2025-2026	Year 2 2026-2027	Year 3 2027-2028	Comments
1. Step & Column - Increase/(Decrease)	Cost (+/-)	$ -		$ -	
	Percent	0.00%	0.00%	0.00%	
2. Salary Schedule - Increase/(Decrease)	Cost (+/-)	$ 98,796	$ -	$ -	1.5 % on salary schedules for employees in CTA unit.
	Percent	1.50%	0.00%	0.00%	
Description: 1.5% On-salary increase					
3. Other Compensation - Increase/(Decrease) of Re	Cost (+/-)	$ 65,864	$ -	$ -	1% One-time off schedule bonus
	Percent	1.00%	0.00%	0.00%	
Description: 1% One-time off schedule bonus					
4. Statutory Benefits - Increase/(Decrease)	Cost (+/-)	$ 23,115	$ -	$ -	
	Percent	0.35%	0.00%	0.00%	
Description: STRS, PERS, FICA, Medicare Unemployment, Workers' Comp, etc.					
5. Health & Welfare Plans - Increase/(Decrease)	Cost (+/-)	$ 142,657	$ -	$ -	H&W Cap Increase included in budget
	Percent	1.78%	0.00%	0.00%	
Description: Cap Increase					
6. Total Compensation - Increase/(Decrease) Total of Lines 1-3 + 5.	Cost (+/-)	$ 330,432	$ -	$ -	
	Percent	4.63%	0.00%	0.00%	
7. Total Number of Represented Employees		90	90	90	
8. Total Compensation Cost for Average Employee - Increase/(Decrease)	Cost (+/-)	$ 3,671	$ -	$ -	
	Percent	4.63%	0.00%	0.00%	

B. Proposed Negotiated Changes in Non-Compensation Items (class size adjustments, staff development days, teacher prep time, etc.)
1.5% on-schedule salary increase.
1% off-schedule salary bonus

C. What are the specific impacts on instructional and support programs to accommodate the settlement? Include the impact of non-negotiated change such as staff reductions and program reductions/eliminations.

N/A

D. What contingency language is included in the proposed agreement? (reopeners, etc.)

N/A

E. Source of Funding for Proposed Agreement

LCFF Sources.

F. Impact of Proposed Agreement on Current Year Unrestricted Reserves

1. State Reserve Standard

a. Total Expenditures, Transfer Out, and Uses (including Cost of Proposed agreement)	$	29,223,848
b. State Standard Minimum Reserve Percentage for this District		3%
c. State Standard Minimum Reserve Amount for this District (Line 1 times line 2)	$	876,715

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a. General Fund Budgeted Unrestricted Designated for Economic Uncertainties	$	4,000,000
b. General Fund Budgeted Unrestricted Reserved Amounts	$	-
c. General Fund Budgeted Unrestricted Board Designated Amounts	$	-
d. General Fund Budgeted Unrestricted Unappropriated Amount	$	1,149,904
i. Total District Budgeted Unrestricted Reserves	$	5,149,904

3. Do unrestricted reserves meet the state standard minimum reserve amounts? YES

Impact Of Proposed Agreement On Current Year Operating Budget-CTA
Fund 01 - General Fund

Description	Column 1 Latest Board Approved Budget	Column 2 Adjustments for First Interim	Column 3 Adjustments Result of CTA Settlement	Column 4 Total Impact On Budget
Revenues				
Revenue Limit Sources (8010-8099)	$ 22,234,489	$ 225,174	$ -	$ 22,459,663
Remaining Revenues (8100-8799)	$ 6,556,804	$ 645,115	$ -	$ 7,201,919
Total Revenues	$ 28,791,293	$ 870,289	$ -	$ 29,661,582
Expenditures				
1000 Certificated Salaries	$ 8,387,801	$ (25,000)	$ 164,660	$ 8,527,461
2000 Classified Salaries	$ 3,421,853	$ 4,021		$ 3,425,874
3000 Employees' Benefits	$ 7,118,240	$ (75,277)	$ 23,115	$ 7,066,078
4000 Books & Supplies	$ 985,871	$ 480,687	$ -	$ 1,466,558
5000 Services & Operating Expenses	$ 4,416,402	$ (113,526)	$ -	$ 4,302,876
6000 Capital Outlay	$ 1,010,000	$ (175,000)	$ -	$ 835,000
7000 Other	$ 3,900,000	$ (300,000)	$ -	$ 3,600,000
Total Expenditures	$ 29,240,167	$ (204,095)	$ 187,776	$ 29,223,848
Operating Surplus (Deficit)	$ (448,874)	$ 1,074,384	$ (187,776)	$ 437,734
Other Sources and Transfers In	$ -			$ -
Other Uses and Transfers Out			$ -	$ -
Current Yr Incr/(Decr) In Fund Balance	$ (448,874)	$ 1,074,384	$ (187,776)	$ 437,734
Beginning Balance	$ 9,039,641	$ -		$ 9,039,641
Current-Year Ending Balance	$ 8,590,767			$ 9,477,375
Components of Ending Balance				
Assigned	$ 357,499	$ (70,387)		$ 287,112
Reserved for Economic Uncertainties	$ 4,000,000			$ 4,000,000
Board Designated Amounts	$ -			$ -
Legally Restricted	$ 3,316,385	$ 723,974		$ 4,040,359
Undesignated Amounts	$ 916,883			$ 1,149,904

G. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF COLLECTIVE BARGAINING AGREEMENT

The disclosure document must be signed by the district Superintendent and Chief Business Officer at the time of public disclosure.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Officer of the Lakeside Union SD, hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreement between the District and the CTA Bargaining Unit, during the term of the agreement from July 1, 2025 to June 30, 2026.

The budget revisions necessary to meet the costs of the agreement in each year of its term are as follows:

Budget Adjustment Categories:	Budget Adjustment Increase (Decrease)
Revenues/Other financing Sources	$ -
Expenditures/Other Financing Uses	$ 187,776
Ending Balance Increase (Decrease)	$ (187,776)

N/A X (no budget revisions necessary)

District Superintendent _____ Date _____

Chief Business Officer _____ Date _____

CERTIFICATION NO. 2:

The disclosure document must be signed by the district Superintendent or designee at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summaries the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Disclosure of Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.

District Superintendent (Signature)	Date
Chief Financial Officer (Signature)	Date

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on December 16th, 5 took action to approve the proposed Agreement with the CTA Bargaining Unit.

President (or Clerk) of the Governing Board (Signature)	Date