



**Lakeside Joint School District**

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March 23, 2010

The Honorable Jamie Jacobs-May  
Presiding Judge  
Santa Clara County Superior Court  
191 North First Street  
San Jose, CA 95113

**FILED**

MAR 26 2010

DAVID H. YAMASAKI  
Chief Executive Officer/Clerk,  
Superior Court of CA County of Santa Clara  
BY D. ALDYCKI

Re: Responses to Grand Jury Findings and Recommendations on Inventory Practices

Dear Judge Jacobs-May:

Per instructions stated in Don Kawashima's June 9, 2009 letter, I am enclosing Lakeside Joint School Districts responses to findings and recommendations detailed in the Civil Grand Jury's Final Report, Santa Clara County Schools, Inventory Practices - 300M+Taxpayer Investment - But Who's Counting?

If you have any questions do not hesitate to call me at 408/354-2372.

Very truly yours,

Bob Chrisman  
Superintendent/Principal

Enc.

**Lakeside Joint School District**  
**Response to Grand Jury Findings and Recommendations**  
**“Inventory Practices . . . ”**

*Note: Text of Findings and recommendations is not repeated in this document. Please refer to the original report dated June 9, 2009.*

**Finding 1:**

Although we are unable to respond regarding how aware all board presidents are of inventory control, Lakeside Joint School District agrees that they are responsible for inventory control.

**Recommendation 1:**

Recommendation has been implemented with Lakeside Joint School District with staff reporting at the November 18, 2009 meeting on asset inventory practices that included discussion on the findings and recommendations of the grand jury.

**Finding 2:**

Lakeside Joint School District agrees that training is not mandated by the State. We are no aware if training has occurred in other districts.

**Recommendation 2:**

The recommendation has been implemented.

**Finding 3:**

Lakeside Joint School District disagrees with this finding. The Lakeside Board approves equipment purchases and also approves the surplus of equipment. Lakeside undergoes an annual audit that includes capital assets and is performed by an independent auditor.

**Recommendation 3:**

The Board implements this recommendation annually with the presentation of the annual audit for approval.

**Finding 4:**

Lakeside Joint School District disagrees with this finding. Monitoring inventory is an ongoing process.

**Recommendation 4:**

This recommendation has been implemented. Inventories are reconciled with previous year inventories.

**Finding 5:**

This finding states, specifically, regarding Lakeside: "The following districts do not have an inventory listing or the inventory list that they do have is extremely deficient: Lakeside School District"

Lakeside Joint School District disagrees with this finding.

**Recommendation 5:**

This recommendation states specifically for Lakeside: "The Boards of Trustees of the districts in Finding A should conduct a full inventory or improve their existing inventory listing."

A full inventory of assets valued above \$500.00 as required by EC 35168 will be done during the 2010/11 school year.

**Finding 6:**

Not Applicable

**Recommendation 6:**

No Recommendation provided

**Finding 7:**

Lakeside Joint School District disagrees with this finding. Additionally, Lakeside does not use any credit cards.

**Recommendation 7:**

This recommendation regarding pre-approval for purchases made by the superintendent/principal will not be implemented because it is not warranted. The Board approves all warrants. All purchases above \$500.00 require specific Board approval.