

Agenda of Regular School Board Meeting

The Board of Trustees Lakeland Joint School District No. 272

A Regular School Board Meeting of the Board of Trustees of Lakeland Joint School District No. 272 will be held Monday, November 12, 2012, beginning at 4:45 PM in the Administrative Offices, 15506 N. WASHINGTON ST., RATHDRUM, ID 83858.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

- A. **Call to Order 4:45 p.m.**
- B. **Executive Session as authorized by Idaho Code 67-2345 (b) 4:45 p.m.**
 - 1. Student 2012-O
 - 2. Student 2012-N
 - 3. Student 2012-F
- C. **Welcome Visitors/Pledge of Allegiance 6:00 p.m.**
- D. **Approve Agenda**
 - 1. Approve/deny amending the agenda to add Item I entitled *Executive Session as authorized by Idaho Code 67-2345 (b) to discuss a personnel matter.* In addition, add Item J entitled *Action Items following Executive Session*
- E. **Consent Agenda**
 - 1. Minutes of Previous Meeting(s) - Regular Meeting of 10/08/2012 3
 - 2. Regular and Special Bills 10
- F. **Report and Presentation Agenda**
 - 1. LEA
 - 2. Visitor Presentations
 - 3. Public Comment (Each speaker will be asked to limit their remarks to no more than three minutes. Please see the Public Comment sign-in sheet and Policy #1520 for proper procedure in addressing the Board during Public Comment).
 - 4. Staff Reports
 - a. Swimming Club Presentation- Conrad Underdahl Principal Lakeland High School
 - b. Tom Taggart- Financial 27
 - c. Brad Murray- Power Announcement
- G. **Action Agenda**
 - 1. Approve/deny the hiring of new personnel as presented 29
 - 2. Approve/deny notice of staff resignation as presented
 - 3. Approve/deny early release for the secondary schools on March 28, 2013 at 1:00 p.m. for Senior Project Presentations
 - 4. Approve/deny Auditors Report FY 2011/2012- Hayden & Ross, P.A. 32
 - 5. Approve/deny Winter Athletic Schedules 128

6. Approve/deny resolution authorizing participation in the National Purchasing Cooperative	156
7. Approve/deny agreement with Drexel University	164
8. Approve/deny a call for bids for a District Wide VoIP phone system with an opening bid date of January 23, 2013 at 2:00 p.m.	
9. Approve/deny to declare Student 2012-O a Habitual Truant	
10. Approve/deny to expel Student 2012-N	
11. Approve/deny to declare Student 2012-F a Habitual Truant	
H. <u>Discussion Agenda</u>	
1. Draft Policies	
a. Draft Policy #2310- Wellness	
b. Draft Policy #3505- Concussion Guidelines	167
c. Draft Policy #4210- Community Use of Facilities	171
d. Draft Policy #5340- Evaluation of Certificated Personnel	175
2. ISBA Annual Convention- November 14-16 in Boise	
3. Propositions 1, 2, & 3	179
4. Correspondence	
a. Discipline Reports	188
b. Other	197
1) Recognition signs at Timberlake and Lakeland High Schools	
2) Garwood donation	198
I. <u>Executive Session as authorized by Idaho 67-2345 (b) in order to discuss a personnel matter</u>	
J. <u>Action Items Following Executive Session</u>	

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
EXECUTIVE SESSION AND REGULAR BOARD MEETING, OCTOBER 8, 2012**



**5:00 p.m. Executive Session
6:00 p.m. Regular Meeting**

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Meeting Location

Spirit Lake Elementary
32605 North 5th Ave.
Spirit Lake, ID 83869

BOARD MEMBERS PRESENT

Chairman Larry Brown (Zone 5)
Trustee Kyle Olmstead (Zone 1)
Trustee John Shaffer (Zone 2)
Trustee Tim Skubitz (Zone 3)
Trustee Brian Wallace (Zone 4)

ADMINISTRATION PRESENT

Superintendent Dr. Mary Ann Ranells
Assistant Superintendent Brad Murray
Director of Business Tom Taggart
Clerk Brook Cunningham

A. Call to Order 5:00 p.m.

Chairman Brown called the meeting to order at 5:00 p.m.

B. Executive Session As Authorized By Idaho Code 67-2345(B) 5:00 PM

At 5:08 p.m. Chairman Brown announced the next order of business would be consideration of the Board recessing into executive session as authorized by Idaho Code 67-2345 (b). After a full and complete discussion, upon motion duly made by TRUSTEE SKUBITZ and seconded by TRUSTEE SHAFFER the following resolution was presented:

BE IT RESOLVED, that the Board of Trustees of Lakeland Joint School District No. 272 recess from public meeting into Executive Session pursuant to Section 67-2345 (b), Idaho Code, in order to conduct student hearings and to discuss a personnel matter.

BE IT FURTHER RESOLVED, that following the executive session, the Board will reconvene into public session for the purpose of conducting further business or for adjournment of the meeting.

Vote being had on the above and foregoing resolution, and the same having been counted and found to be as follows:

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	YES	NO	NOT PRESENT
Chairman Larry Brown	X		
Trustee Kyle Olmstead	X		
Trustee Shaffer	X		
Trustee Tim Skubitz	X		
Trustee Brian Wallace	X		

and no less than two-thirds (2/3) of the membership in favor thereof, Chairman Brown declared said resolution adopted.

1. Student 2012-L

Administration also in attendance included Superintendent Mary Ann Ranells, Assistant Superintendent Brad Murray, and Clerk Brook Cunningham.

Chris McDougall Principal of Timberlake Junior High was also present in this Executive Session. Neither Student 2012-L nor the parents were present. Proper notice was given to the the parents however they were unable to attend.

At 5:23 p.m. Chris McDougall exited Executive Session.

2. Student 2012-M

Administration in attendance included Superintendent Mary Ann Ranells, Assistant Superintendent Brad Murray, and Clerk Brook Cunningham.

Student 2012-M and parents entered Executive Session at 5:28 p.m. Kurt Hoffman Principal of Timberlake High School and Brandi Johnson Assistant Principal of Timberlake High School were also present.

At 5:49 p.m. Student 2012-M, along with both parents exited Executive Session. At 5:52 p.m. Kurt Hoffman and Brandi Johnson also exited Executive Session.

3. Personnel 2012-8-13

Administration in attendance included Superintendent Mary Ann Ranells, Assistant Superintendent Brad Murray, and Clerk Brook Cunningham.

Executive Session adjourned at 6:00 p.m.

Chairman Brown called for a short recess prior to beginning the regular session.

***THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
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C. Welcome Visitors/Pledge of Allegiance 6:00 p.m.

At 6:10 p.m. Chairman Brown gave welcome to those who were present and led in the pledge.

D. Approve Agenda

1. Approve/deny to amend the agenda adding Action Item #8 entitled Approve/deny the recommended personnel for appointment to the Sick Leave Council

Motion was made by TRUSTEE SHAFFER and seconded by TRUSTEE OLMSTEAD to amend the agenda adding Action Item #8 entitled Approve/deny the recommended personnel for appointment to the Sick Leave Council. Motion carried unanimously.

E. Consent Agenda

1. Minutes of Previous Meeting(s) – Regular Meeting of 09/10/2012
2. Regular and Special Bills

Motion was made by TRUSTEE WALLACE and seconded by TRUSTEE SKUBITZ to approve the consent agenda as presented. Trustee Shaffer presented a question regarding a Domino's Pizza bill from Lakeland High School. Mr. Taggart informed that he would look into it and get back to Trustee Shaffer.

Motion carried unanimously.

F. Report and Presentation Agenda

1. LEA

There were no comments from the LEA

2. Visitor Presentations

- a. Auditors Report FY 2011-2012- Hayden & Ross, P.A.

Brad Lewis from Hayden & Ross, P.A. was present to address the Board regarding the audited financial report for FY 2011-2012.

Mr. Lewis reported that for FY 2011-2012 the General Fund had a beginning fund balance of \$1,897,696 and saw \$22,796,952 in revenues while expenses were \$23,455,850. The General Fund ending fund balance for FY 2011-2012 totaled \$1,238,798. He further reported that the District has seen a significant decrease in revenue since 2009. Since 2007 the property tax value has decreased by nearly 1 billion dollars. The District has also experienced a significant drop in enrollment; approximately 322 students less since 2006.

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Other Funds:

- Child Nutrition Fund:
 - Beginning Fund Balance=\$104,382
 - Revenues=\$1,456,190
 - Expenditures=\$1,479,732
 - Ending Fund Balance=\$80,840

- Debit Service Fund:
 - Beginning Fund Balance=\$2,694,252
 - Revenues=\$7,447,882
 - Expenditures=\$7,399,680
 - Ending Fund Balance=\$2,742,454

- Capital Projects Fund
 - Beginning Fund Balance=\$547,139
 - Revenues=\$1,659,596
 - Expenditures=\$1,865,192
 - Ending Fund Balance=\$341,543

3. Public Comment

(Each speaker will be asked to limit their remarks to no more than three minutes. Please see the Public Comment sign-in sheet and Policy #1520 for proper procedure in addressing the Board during Public Comment).

There were no comments from the Public.

4. Staff Reports

a. Patty Morrison, Principal Spirit Lake Elementary

Patty Morrison Principal of Spirit Lake Elementary gave thanks for all of the professional development opportunities in which her staff has expressed excitement for such opportunities.

She further informed that Spirit Lake Elementary hired 3 new teachers this year and they are blending well with the staff and the community.

b. Tom Taggart- Financial

Tom Taggart commented on putting together a 5 year plan for the plant facility levy dollars.

Tom also informed the Board that the soccer field behind Lakeland Junior High (The Lakeland Rotary Field) will possibly have power added to the property at no cost.

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c. Brad Murray-

1) Curriculum Day

Brad Murray reported on the October 5th Curriculum Day. He informed that teachers spent ½ the day scoring the Fall LAW papers. Then they participated in a number of break-out sessions in the 2nd ½ of the day. He further commented that he had received positive feedback regarding the professional development.

2) Senior Project

Brad Murray informed that the Senior Project is being implemented this year. The Senior Project Handbook is online. Mountain View has been doing the project already for several years. Brad would like to possibly schedule a Senior Presentation Day on March 28, 2012 at 1:00 p.m. in which presentations would conclude by 4:00 p.m. The Board would need to approve in order to submit a modified calendar to the State.

G. **Action Agenda**

1. Approve/deny Notifications of Staff Resignations/Retirements/Leaves as presented

There were no notifications presented.

2. Approve/deny the hiring of new personnel as presented

Motion was made by TRUSTEE SKUBITZ and seconded by TRUSTEE OLMSTEAD to approve the hiring of the new personnel as presented. Motion carried unanimously.

3. Approve/deny supplemental contracts

There were no supplemental contracts presented.

4. Approve/deny High School Graduation Dates, Times, and Locations as presented

a. Lakeland High School- 7:00 p.m., June 6, 2013 at Real Life Ministries

b. Timberlake High School- 6:00 p.m., June 7, 2013 at Timberlake High School

Motion was made by TRUSTEE SHAFFER and seconded by TRUSTEE OLMSTEAD to approve the high school graduation dates, times, and locations as presented. Motion carried unanimously.

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5. Approve/deny to expel Student 2012-L

Motion was made by TRUSTEE OLMSTEAD to expel Student 2012-L for the remainder of school year with the option of approaching the Board no sooner than just before summer school. TRUSTEE SHAFFER seconded the motion. Motion carried.

Further discussion took place after the vote.

Motion was made by TRUSTEE OLMSTEAD and seconded by TRUSTEE SHAFFER to amend the previous motion in which the student would not be allowed to approach the Board to request re-admittance no sooner than 1st semester 2013. Motion carried hearing all ayes.

6. Approve/deny to expel Student 2012-M

Motion was made by TRUSTEE WALLACE to expel Student 2012-M and to modify the expulsion in which the student will be re-admitted immediately into the Lakeland Joint School District and placed on a behavior plan. If the student stays in compliance with the plan then the incident that resulted in expulsion will be removed from the student's permanent record. TRUSTEE OLMSTEAD seconded the motion. Hearing all ayes motion carried.

7. Approve/deny amending the alleged code of ethics violations for Personnel 2012-8-13 per the Superintendent's recommendation

Motion was made by TRUSTEE OLMSTEAD and seconded by TRUSTEE SKUBITZ to amend the alleged code of ethics violations for Personnel 2012-8-13 per the Superintendent's recommendation. Motion carried unanimously.

8. Approve/deny the recommended personnel for appointment to the Sick Leave Council

Motion was made by TRUSTEE WALLACE and seconded by TRUSTEE SKUBTIZ to approve the recommended personnel for appointment to the Sick Leave Council as presented. A list of those recommended personnel have been made a part of these minutes herewith. Hearing all ayes motion carried.

H. **Discussion Agenda**

1. Draft Policies

a. Draft Policy #2310- Wellness

Tom Taggart briefly discussed the Student Wellness Policy in which there are a couple of things that need to be added to the current policy such as specific goals. Tom will be coordinating a Wellness Committee Meeting.

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b. Draft Policy #3505- Concussion Guidelines

Dr. Ranells briefly spoke on this policy commenting that some “fine tuning” needed to be done.

c. Draft Policy #4210- Community Use of Facilities

Tom Taggart briefly discussed the policy and said he would bring forward a draft at the next meeting.

d. Draft Policy #5340- Evaluation of Certificated Personnel

Dr. Ranells briefed the Board on this policy. Brad Murray also mentioned there would be a group meeting tomorrow to look at the evaluation process.

2. ISBA Annual Convention- November 14-16 in Boise

Brief discussion took place regarding the upcoming event. Chairman Brown also discussed the recent Region I meeting that was held at Lakeland High School.

3. Pay for Performance

Dr. Ranells informed that The State Department of Education has released preliminary data and there is an appeals window that is open until October 19th. Dr. Ranells is certain that the Lakeland amounts will change. November 15th is anticipated payment date to the districts.

4. Correspondence

a. Discipline Reports

The discipline reports have been included in the Board packet.

b. Other

No other correspondence.

Meeting adjourned at 8:05 p.m.

Attest:

Larry Brown, Chairman

Respectfully Submitted:

Brook Cunningham, Clerk

Lakeland Joint School District No. 272

Office of the Superintendent

P.O. Box 39

Rathdrum, ID 83858

Board of Trustees
Regular School Board Meeting
November 12, 2012

Bills Presented for Approval of Payment:

Gross Salaries		1,547,424.47	
Gross Benefits		411,626.16	
Apple	Entry on 10/12/2012 Bill List voided	(317.95)	
Riddle, Susan	Petty Cash Replenishment	106.96	78576
Northrup, Finessa	Tuition Refund	324.00	78577
Eagle Manufacturing	Services (Maint)	11,562.50	78578
Alsco	Coverall Service	64.29	78579
American Express	Instr,Ofc,Tech Supplies/Flights	14,065.26	78581
American Express	Instr,Ofc,Tech,Testing Supplies/Flights	8,776.71	78582
American Express	Instructional, Tech Supplies	1,793.52	78583
Cenex Cooperative Supply	#2 Dyed Diesel, Unleaded Gas, 15W-40	29,546.46	78584
De Lage Landen	Copier Lease 9/15 - 10/14/2012	821.70	78585
Frontier	Basic Service, Trunk Charges 8/26-9/25/12	2,673.77	78586
Lowe's	Maint, Instructional, KTEC Supplies	1,863.21	78587
Verizon Wireless	Cell Phone Charges 8/23 - 9/22/2012	1,864.88	78589
American Express	Shipping Fee/KTEC Supplies & Equip	11,420.86	78590
Reed, Patricia	Advance (THS/Twin Falls/Girl's Soccer)	146.00	78705
Riddle, Susan	Petty Cash Replenishment	119.24	78706
Sines, Margaret	Advance (THS/Twin Falls/Girl's Soccer)	929.00	78707
Postmaster - Rathdrum	Postage Stamps	450.00	78708
AT&T	September 2012 Long Distance Charges	306.56	78709
De Lage Landen	KTEC Copier Lease 10/1-31/2012	126.40	78710
Gendrons	KTEC Supplies	3,736.00	78711
Highlights	Subscription Renewal	34.44	78712
Hobart Service	Services (FS)	376.95	78713
Kenworth Sales Spokane	Tran Supplies	80.75	78714
Mathematically Minded	MathRack Training	500.00	78715
Midway Parts	Maint Supplies	210.01	78716
Muzzy, Shari	Equipment (SLE)	250.00	78717
National Geographic Kids	Subscription Renewal	14.95	78718
Quality Maintenance	Services (Maint)	6,022.50	78719
Radio Shack	Replace Missing Ck #78333	6.29	78720
School Tech Supply	Tech Equipment	454.00	78721
Smith, Tyler and Wendy	September 2012 In-Lieu of Transportation	48.00	78722
Xpress Graphics	Vinyl Fight Song	1,183.50	78723
Baker, Richard	Advance (LHS/Lewiston/Cross Country)	330.00	78724

Bornitz, Debra	Advance (LHS/Lewiston/Cross Country)	330.00	78725
Craig-Johnson, Becky	Advance (THS/Rexburg/Varsity Volleyball)	892.00	78726
Page, Debbie	Advance (THS/Rexburg/Varsity Volleyball)	109.50	78727
Riddle, Susan	Petty Cash Replenishment	117.21	78728
Timberlake Junior High School	Petty Cash Replenishment	34.37	78729
Idaho Department of Education	October 25, 2012 Fingerprinting	80.00	78730
Jorgenson Companies	Maint Supplies	304.90	78731
PlumbMaster	Maint Supplies	47.85	78732
Pro-Build	Instructional Supplies	1,766.64	78733
Walmart	Instructional Supplies	640.02	78734
Contractors Northwest	Application #13-General Contractor (KTEC)	140,000.00	78735
LaRosa, Bob & Iva	May-June 2012 In-Lieu of Transportation	160.40	78834
Idaho Department of Education	November 2, 2012 Fingerprinting	120.00	78835
Riddle, Susan	Petty Cash Replenishment	105.73	78836
Eagle Manufacturing	Equipment (Maint)	11,562.50	78837
A Drug Free Alliance	Services (Tran)	545.00	78635
A to Z Rentals	Services (Maint)	616.00	78636
A-L Compressed Gases	Instructional Materials	2,826.51	78637
A-L Compressed Gases	Instructional Materials	694.10	78736
Access Unified Networks	Tech Supplies	1,418.36	78737
AlSCO	Coverall Service	64.29	78638
AlSCO	Coverall Service	192.87	78738
AmeriTel Inns - Boise Town Square	Lodging (Boggs/IASEA Board Meeting)	77.00	78739
AmSan	Maint Supplies	651.56	78740
Anderson Enterprises	Instructional Materials	258.00	78639
Associated Business Systems	Tech Supplies	2,366.85	78741
Athol Elementary	Reimbursement from Kootenai Elec Grant	392.00	78640
Athol, City of	AE Water/Sewer 8/22 - 9/25/2012	82.10	78641
Athol, City of	AE Water/Sewer 9/25 - 10/30/2012	70.00	
Avista	October 2012 Electricity/Natural Gas	33,453.28	
Badger Building Center	Maint Supplies	376.00	78642
Baker, Richard	Field Trip Meals 9/16 - 10/15/2012	5.00	78742
Blakley, Justin	Lunch Credit Reimbursement	10.10	
Boggs, Leslie	September 2012 Mileage	121.90	78643
Boggs, Leslie	October 2012 Mileage	88.60	
Bornitz, Debra	Field Trip Meals 9/16 - 10/15/2012, Exp Claim Reimb	69.00	78743
Boyd, Randy	Expense Claim Reimbursement	13.50	78644
Burt's Music & Sound	Services (LJHS,TJHS)	178.50	78744
Bus Parts Warehouse	Tran Supplies	438.30	78745
Cass, Tammy	Expense Claim Reimbursement	481.24	78746
Caxton Printers	Textbooks	311.97	78645
Caxton Printers	Instructional Materials	259.71	78747
Certified Laboratories	Tran Supplies	174.50	78748
Chartwells	September 2012 Food Service	138,615.64	78646
Chatterton, Heather	August - September 2012 Mileage	48.85	78647
Coeur d'Alene Garbage Service	Dumpster Dumping 9/1-30/2012	52.00	78648

Coeur d'Alene Press	Legal Ad - School BASE Program	58.05	
Coeur d'Alene Tractor	Maint Supplies	99.69	78649
Coeur d'Alene Tractor	Maint Supplies	22.37	78749
Costco	Office/Instructional Materials	395.21	78650
Craig-Johnson, Becky	Field Trip Meals 9/16 - 10/15/2012	25.00	78750
De Lage Landen	Copier Lease 10/15 - 11/14/2012	821.70	78751
DeAustin, BJ	October 2012 Mileage	113.45	
Dodson, Charles M. Atty	Legal Expenses 9/28 - 10/31/2012	2,341.51	
Enco	Instructional Materials	223.35	78752
Evan-Moor	Instructional Materials	119.96	78753
Evco	Services (Maint)	232.50	78651
Follett Educational Services	Instructional Materials	636.80	78754
Follett Library Resources	Library Books	316.69	78755
Foster, Trudy	September 2012 Mileage	83.75	78652
Foster, Trudy	October 2012 Mileage	75.05	
Friesen, Roger	Field Trip Meals 9/16 - 10/15/2012	20.00	78756
Frisch, Machalla	September 2012 Mileage	132.95	78653
Frisch, Machalla	October 2012 Mileage	89.25	
Gabiou, Amy	September 2012 Mileage	70.05	78654
Garwood Wrecking	Tran Supplies	50.00	78757
Gerstenberger, Judy	September 2012 Mileage	113.85	78655
Gerstenberger, Judy	October 2012 Mileage	118.05	
Goodheart-Willcox Publisher	Instructional Materials	119.82	78656
Google	Annual Fee for Google Apps Vault	6,000.00	78758
Grainger	Maint Supplies	64.75	78759
Graybar	Tech Supplies	1,611.01	78657
Graybar	Maint Supplies	546.15	78760
Hall-Burnside, Kathleen S	Expense Claim Reimbursement	41.00	78761
Hansen, Debbie	September 2012 Mileage	156.00	78658
Hansen, Debbie	October 2012 Mileage	199.40	
Harlow's Bus Sales	Tran Supplies	389.73	78762
Harmon, Robert	Field Trip Meals 9/16 - 10/15/2012	10.00	78763
Harvest, Zachary	September 2012 Mileage	154.00	78659
Hawn, Jana	Reimbursement for Praxis Testing	139.00	
Hayden Ace Hardware	Maint Supplies	36.45	78660
Helbling Employee Benefits	COBRA Specific Rights Notice Letter	20.00	78661
Helbling Employee Benefits	COBRA Specific Rights Notice Letter	20.00	
Hobart	Services (FS)	629.75	78662
Husky International Trucks	Tran Supplies	397.43	78663
Husky International Trucks	Tran Supplies	509.77	78764
Idaho Department of Education	October 11, 2012 Fingerprinting	240.00	78664
Idaho Dept of Health & Welfare	November 2012 Medicaid Match	1,000.00	
Idaho Digital Learning Academy	Student Fees (LHS,THS)	6,675.00	78765

Idaho School Boards Association	Registration ISBA 2012 Convention (Brown,Skubitz)	800.00	78766
Idaho State Tax Commission	Ala Carte/Adult Meals September 2012	1,198.10	78665
Insight Distributing	Maint Supplies	622.86	78767
Insight Investments	Tech Equipment	609.00	78768
Interstate Battery System of Spokane	Maint Supplies	177.90	78666
Interstate Battery System of Spokane	Maint Supplies	177.90	78769
ISB	Medicaid Administration Fee	50.24	78770
Isbell, Lee	September 2012 Mileage	175.60	78667
Isbell, Lee	October 2012 Mileage	190.00	
JP Stravens Planning Associates	Trustee Map	51.84	78771
Junior Library Guild	Library Books (SLE)	1,062.00	78772
Kannegaard, Judith	August - September 2012 Mileage	108.10	78668
Kellogg Jt School Dist 391	2012-13 Annual Dues for Region I ISBA	50.00	
Kenworth Sales of Spokane	Tran Supplies	184.53	78773
Knudtsen Chevrolet	Maint Supplies	80.02	78669
Kootenai County Solid Waste	Sept 12 Garbage Fee, Dumpster Rental	1,809.84	78774
Kootenai Electric	AE/GE Electricity 9/15 - 10/15/2012	2,883.02	78775
Kootenai Health	Services (SPED)	4,636.40	78776
KTEC	Kootenai & Bonner Taxes Collected September 2012	5,041.94	78777
Lawler, Stacie	October 2012 Mileage	15.75	
Lawson, Margaret, MSN RN PNP_BC	Services (SPED)	400.00	78670
Lemieux, Matthew	Field Trip Meals 9/16 - 10/15/2012	5.00	78778
Les Schwab Tires	Services (Maint)	604.76	78671
Les Schwab Tires	Services (Tran)	24.00	78779
Lightning Bolt & Supply	Maint Supplies	185.00	78780
Lindenfelser, Wayne	Expense Claim Reimbursement	65.00	78781
Little Stinker	Services (Maint)	150.00	78672
Lowe's	Maint Supplies	1,878.15	78782
Lyle Enterprises	Instructional Materials	84.20	78783
MakeMusic	Instructional Materials	141.80	78784
Marcella, Cynthia	Field Trip Meals 9/16 - 10/15/2012	5.00	78785
Marek, Linda	September 2012 Mileage	70.20	78673
MathRack	Instructional Materials	2,599.81	78786
McGraw-Hill	Instructional Materials	336.92	78674
McHatton, Daniel	Field Trip Meals 9/16 - 10/15/2012	5.00	78787
Meehan, Tahnee	Lunch Credit Reimbursement	19.20	78675
Meehan, Tahnee	Lunch Credit Reimbursement	19.20	78788
Merwin's Repair & Towing	Services (Tran)	225.00	78676
Midway Parts	Maint Supplies	2,437.85	78677
Midway Parts	Maint Supplies	239.50	78789
Miller Food City	Instructional Materials	108.99	78678
Miller Food City	Instructional Materials	140.03	78790
Moore, Susan	Expense Claim Reimbursement	30.00	78791
Morales, Pam	September 2012 In-Lieu of Transportation	35.50	78679
Morrison, Patty	Expense Claim Reimbursement	27.75	78792

Motor Electric	Maint Equipment	495.80	78793
MSC	KTEC Supplies	103.18	78680
Murray, Brad	September 2012 Mileage	68.60	78681
Murray, Brad	October 2012 Mileage	117.60	
Napa Auto Parts	Maint, Tran Supplies	484.47	78682
Napa Auto Parts	Tran Supplies	1,370.11	78794
Nat'l Council of Teachers of Mathematics	Membership Renewal (TLE)	135.00	78795
North Kootenai Water District	TLE Water/Fire 9/15 - 10/15/2012	987.73	78796
Olsen Safety Equipment	Instructional Materials	89.80	78683
Orca Book Publishers	Library Books (LJHS)	150.48	78797
OSLHA	Conference Registration (Reigel)	310.00	78684
Oxarc	Maint Supplies, Services	488.25	78685
Pacific NW Paper & Packaging	Maint Supplies	3,892.12	78798
Pacific Steel & Recycling	Maint Supplies	40.60	78686
Pacific Steel & Recycling	Maint Supplies	658.43	78799
Page, Debbie	Expense Claim Reimbursement	59.00	78800
Pepper, JW	Instructional Materials	51.54	78801
Perma-Bound	Library Books	384.28	78687
Perma-Bound	Library Books	983.78	78802
Peterson, Carrie	September 2012 In-Lieu of Transportation	67.00	78803
Peterson, Katherine	September 2012 Mileage	29.30	78688
Physics Classroom	Instructional Materials	50.00	78824
Platt	Maint Supplies	4.67	78689
Platt	Maint Supplies	603.78	78804
PlumbMaster	Maint Supplies	67.36	78690
PlumbMaster	Maint Supplies	405.22	78805
Post Falls Glass & Screen	Services (Maint)	855.00	78806
Pote, Sheila	September 2012 Mileage	60.70	78691
Progressive Printing	Office Supplies	243.00	78692
Ranells, Mary Ann	Expense Claim Reimbursement	221.60	78807
Rathdrum, City of	October 2012 Water/Sewer	4,671.19	
Reed, Scott	Field Trip Meals 9/16 - 10/15/2012	15.00	78808
Reigel, Lorraine	September 2012 Mileage	156.50	78693
Renaissance Learning	Accelerated Reading/STAR Update	17,122.70	78809
Rice, Dee Ann	Field Trip Meals 9/16 - 10/15/2012	5.00	78810
Royal Business Systems	Copier Use 10/1 - 11/1/2012	5,652.18	
Rucker, Paula	Field Trip Meals 9/16 - 10/15/2012	20.00	78811
Scholastic	Magazine Subscription	230.67	78694
Scholastic	Weekly Reader Subscription (JBE)	533.25	78812
School Tech Supply	Tech Equipment	309.00	78813
Sines, Margaret	Expense Claim Reimbursement	35.09	78695
Sines, Margaret	Field Trip Meals 9/16 - 10/15/2012	20.00	78814
SL Start	Services (SPED)	4,147.50	78815
Somershoe, Anita	Field Trip Meals 9/16 - 10/15/2012	10.00	78816

Sommers, Mollie	Field Trip Meals 9/16 - 10/15/2012	5.00	78817
Spirit Lake, City of	October 2012 Water/Sewer	247.00	
Spokane Vacuum Center	Maint Supplies	459.00	78818
Spurway, Laura	September 2012 Mileage	58.90	78696
Stein Bros	Tran Supplies, Instructional Materials	94.24	78697
Stein Bros	Instructional Materials	228.31	78819
Strate Line	Services (Maint)	630.00	78698
Sun Rental	Services (Maint)	220.00	78699
Sun Rental	Services (Maint)	154.00	78820
Tanner, Diana	Field Trip Meals 9/16 - 10/15/2012	10.00	78821
Tesh	Services (SPED)	325.00	78822
Thackston, Barry	Field Trip Meals 9/16 - 10/15/2012, Exp Claim Reimb	15.00	78823
Time Warner Cable	Internet Access 10/8 - 11/7/2012	4,257.60	78700
TLI Sewer	TLE November 2012 Sewer	585.00	78825
Toothaker, Johnathan	October 2012 Mileage	11.00	
Underdahl, Conrad	Expense Claim Reimbursement	70.49	78826
Visa	Instructional Materials	448.70	78701
VoWac	Instructional Materials	841.00	78702
Walker, Steven	September 2012 In-Lieu of Transportation	40.40	78703
Walter E. Nelson Co	Maint Supplies	380.00	78827
Western Mountain Bus Sales	Tran Supplies	37.36	78704
Western Mountain Bus Sales	Tran Supplies	115.33	78828
Westwood Gardens	GE Flower Bed	149.37	78829
Wiser, Jennifer	Lunch Credit Reimbursement	16.50	78830
Woolley, Trina	Field Trip Meals 9/16 - 10/15/2012	15.00	78831
Zapfe, Delisa	Lunch Credit Reimbursement	36.74	78832
Ziegler Lumber Co	Maint Supplies	595.45	78833

Lakeland Joint School District No. 272

Office of the Superintendent

P.O. Box 39

Rathdrum, ID 83858

Board of Trustees
Regular School Board Meeting
November 12, 2012

Additional Bills Presented for Approval of Payment:

Postmaster - Rathdrum	Postage Stamps	450.00	78838
American Express	Instr/Ofc/Tech/Library/Maint Supplies,Flights,Shipping Fee	25,216.91	78839
American Express	Instr/Ofc/Tech Supplies,Flights	15,780.54	78840
American Express	Instr/Tech Supplies,Flights	9,260.19	78841
Cenex Cooperative Supply	#2 Dyed Diesel, Unleaded Gas, 15W-40	47,084.51	78842
Coeur d'Alene Garbage Service	Dumpster Dumping 10/1-31/2012	52.00	78843
Costco	Instructional Materials	469.81	78844
Frontier	Basic Service, Trunk Charges 9/26-10/25/2012	2,734.28	78845
Graybar Electric	Maint Supplies	2,129.40	78846
Idaho Department of Education	November 9, 2012 Fingerprinting	80.00	78847
McGuire Bearing	Maint Supplies	183.62	78848
Napa Auto Parts	KTEC Equipment	7,387.03	78849
Solution Tree	Registration PLC at Work Summit	4,254.00	78850
Sun Valley Company	Lodging (Project Leadership/Morrison,Hall)	600.00	78851
Tesh	Services (SPED)	1,440.00	78852
Time Warner Cable	District Internet Access	4,257.60	78853
Verizon Wireless	Cell Phone Charges 9/23-10/22/2012	2,048.13	78854
Visa	Instructional Materials	1,092.51	78855
Johnson, Troy	Reimbursement for Postage (IASBO)	71.85	78856
J & R Electronics	Tran Radio Service	3,040.00	78857
Norco	Instructional Materials	158.52	78858
Riddle, Susan	Petty Cash Replenishment	102.33	78859
University of Oregon	SWIS Subscription (JBE)	250.00	78860
A-L Compressed Gases	Maint Supplies	38.75	
Alsco	Coverall Service	64.29	
American Time & Signal Company	Maint Supplies	1,820.51	
Associated Business Systems	Tech Supplies	4,403.89	
Bar Circle "S" Water	October 2012 Water (GE)	404.42	
Bus Parts Warehouse	Tran Supplies	160.06	
Carolina	Instructional Materials	244.46	
Caxton	Textbooks	9,846.66	
Chartwell's	October 2012 Food Service	144,487.69	
Chatterton, Heather	October 2012 Mileage	24.05	
Coeur d'Alene Tractor	Maint Supplies	177.75	
Country Lock & Key	Maint Supplies/Services	130.70	
Cummins Northwest	Tran Supplies/Software Renewal	972.88	

DeAustin, BJ	September 2012 Mileage	14.30
Derby, K Mark, PhD	Services (SPED)	375.00
Evco	Maint Supplies	245.00
Fastenal	Maint Supplies	63.89
Gabiou, Amy	October 2012 Mileage	60.05
Grainger	Maint Supplies	98.00
Hall-Burnside, Kathleen S	Expense Claim Reimbursement	144.86
Harvest, Zach	October 2012 Mileage	121.00
Hetzler, Robert	October 2012 Mileage	11.30
Husky International Trucks	Tran Supplies/Services	5,740.21
IDFY	Training (AE)	750.00
Idaho State Tax Commission	Oct 12 Sales Tax (Rotary, Ala Carte/Adult Meals)	1,257.81
Insight Distributing	Maint Supplies	780.40
Insight Investments	Tech Equipment	34,837.00
Interstate Concrete & Asphalt	Maint Supplies	2,726.97
KTEC	2nd Half Support Payment	71,387.00
Logan's Landscape Supply	Maint Supplies	152.50
MakeMusic	Instructional Materials	177.80
McDougall, Christian	Expense Claim Reimbursement	61.01
Miller Food City	Instructional Materials	72.85
Mitchell, Kristine	October 2012 Mileage	101.05
Morales, Pam	October 2012 In-Lieu of Transportation	42.30
Morrison, Patty	Expense Claim Reimbursement	93.76
Napa Auto Parts	Maint/Tran/Instructional Supplies	1,310.36
O'Reilly Auto Parts	Tran Supplies	272.01
Office Depot	Furniture (Tech)	99.99
Oxarc	Maint Services	8.25
Pacific NW Paper & Packaging	Maint Supplies	96.55
Pacific Steel & Recycling	Instructional Materials	70.00
Perma-Bound	Library Books	224.01
Platt	Maint Supplies	632.04
Pooley, Sean	Lunch Credit Reimbursement	16.60
Postmaster - Spirit Lake	PO Box 1080 Annual Fee (TJHS)	100.00
Pro-Build	Instructional Materials	396.73
Progressive Printing	Office Supplies	198.25
Ranells, Mary Ann	October 2012 Mileage	76.33
Realityworks	Instructional Materials	793.15
Rickard, Darrell	Expense Claim Reimbursement	59.94
Royal Business Systems	Copier Staples	405.00

Smith, Tyler and Wendy	October 2012 In-Lieu of Transportation	54.00
Spragg, Denise	September - October 2012 Mileage	114.30
Spurway, Laura	October 2012 Mileage	24.65
Stein Bros	Office/Instructional Supplies	76.87
Subscription Services of America	Magazine Subscriptions (TJHS)	64.95
Sun Rental	Services (Maint)	109.50
Travers	Instructional Materials	65.16
Underdahl, Conrad	September 2012 Mileage	30.00
Walker, Steven	October 2012 In-Lieu of Transportation	43.60
Western Mountain Bus Sales	Tran Supplies	123.38
Willis, Paul	October 2012 Mileage	102.00
Xpress Graphics	Recognition Signs (remainder)	3,376.62

Avista Utilities 2012-13

Bill Date	6/25/2012		7/25/2012		8/24/2012		9/25/2012		10/24/2012			
	GAS	ELECTRIC	GAS	ELECTRIC								
GE (105)	130.65		111.86		107.73		115.52		125.23		-	
MVAS (491)	258.79	456.96	133.80	289.55	107.89	231.33	136.12	389.81	290.35	437.00		
MAINT (003)	18.17	243.95	5.16	225.70	4.29	174.38	4.29	205.62	7.64	241.49		
TRAN (002)	65.01	356.03	18.17	220.46	4.29	192.52	13.84	328.36	46.94	316.96		
JBE (101)	168.05	2,278.29	101.87	1,152.37	87.05	811.88	97.70	1,732.58	163.79	2,067.77		
LJHS (201)	194.28	2,638.54	106.49	1,828.68	88.45	1,434.14	92.14	2,488.41	153.67	2,893.50		
DO (001)	28.58	409.41	5.16	401.72	4.29	412.86	6.03	469.65	31.90	401.09		
LJHS FBF (201)		17.27		17.27		17.27		17.27		45.48		
LHS (301)	1,076.11	5,145.62	156.48	3,246.51	100.94	2,533.01	368.54	5,145.14	1,341.45	5,453.00	-	
LHS FBF (301)		68.32		64.44		153.70		211.93		339.63		
SLE (102)		2,021.87		988.17		877.36		1,492.49		1,805.27		
AE (103)	33.45		6.83		4.25		5.97		53.17			
GARG HTR (002)		11.85		11.55		11.85		21.64		11.44		
THS (401)	878.61	7,617.04	292.91	4,483.74	112.05	3,935.39	150.01	6,997.47	631.62	7,618.36		
TLE (106)	313.50	2,099.22	93.07	1,370.25	86.19	953.45	143.94	1,860.06	305.21	2,059.43		
TLE LITE (106)		21.72		20.76		22.30		23.83		25.56		
FOOD SERV	329.24	1,202.98	125.47	856.85	121.31	811.88	211.34	1,241.23	345.68	1,261.43		
THS GNRT (401)	78.02		9.49		5.16		6.90		65.27			
TJHS (202)	763.78	3,129.19	256.57	1,785.96	118.99	1,889.93	178.71	2,563.11	601.85	2,869.09		
BKE (104)	175.00	1,368.12	125.47	740.40	120.38	625.50	125.94	1,101.63	154.11	1,288.90		
SUB TOTAL	\$ 4,511.24	\$ 29,086.38	\$ 1,548.80	\$ 17,704.38	\$ 1,073.26	\$ 15,088.75	\$ 1,656.99	\$ 26,290.23	\$ 4,317.88	\$ 29,135.40	\$ -	\$ -
TOTAL	\$ 33,597.62		\$ 19,253.18		\$ 16,162.01		\$ 27,947.22		\$ 33,453.28		\$ -	
CHECK DATE	7/13/2012		8/15/2012		9/14/2012		10/12/2012		11/15/2012			
GAS 100 661000 333 ??? 000 FOOD SERV 290 710000 333 000 000												
ELECTRIC 100 661000 332 ??? 000 FOOD SERV 290 710000 332 000 000												

Bill Date	GAS	ELECTRIC										
GE (105)	-		-		-		-		-			
MVAS (491)												
MAINT (003)												
TRAN (002)												
JBE (101)												
LJHS (201)												
DO (001)												
LJHS FBF (201)												
LHS (301)	-		-		-		-		-		-	
LHS FBF (301)												
SLE (102)												
AE (103)	-		-		-		-		-		-	
GARG HTR (002)												
THS (401)	-											
TLE (106)	-											
TLE LITE (106)												
FOOD SERV	-											
THS (401)	-											
TJHS												
BKE (104)												
SUB TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -											
CHECK DATE												
GAS 100 661000 333 ??? 000 FOOD SERV 290 710000 333 000 000												
ELECTRIC 100 661000 332 ??? 000 FOOD SERV 290 710000 332 000 000												

Bar Circle "S" Water 100 661000 331 105 000 Garwood								
	Irrigation					CHECK	INVOICE	
Date	Reading		Reading		TOTAL	DATE	NUMBER	
July 2012	51646900	\$ 324.45	2264300	\$ 27.43	\$ 351.88	7/13/2012	JUNE 12 WATER	
Aug 2012	52530400	\$ 1,551.67	2268700	\$ 27.43	\$ 1,579.10	8/15/2012	JULY 12 WATER	
Sept 2012	53325900	\$ 1,398.55	2272000	\$ 27.43	\$ 1,425.98	9/14/2012	AUG 12 WATER	
Oct 2012	53951000	\$ 1,102.05	2297700	\$ 59.10	\$ 1,161.15	10/12/2012	SEPT 12 WATER	
Nov 2012	54139100	\$ 341.67	2325500	\$ 62.75	\$ 404.42	11/15/2012	OCT 12 WATER	
Dec 2012					\$ -			
Jan 2013					\$ -			
Feb 2013					\$ -			
March 2013					\$ -			
April 2013					\$ -			
May 2013					\$ -			
June 2013					\$ -			
					\$ 4,922.53			
July 2013								
Aug 2013								
Sept 2013								
Oct 2013								
Nov 2013								
Dec 2013								
Jan 2014								
Feb 2014								
March 2014								
April 2014								
May 2014								
June 2014								
do not pay shaded areas								

CITY OF ATHOL 100 661000 331 103 000 683-2101

C-0010		C-0011				CHECK	INVOICE
DATE	READING		READING		TOTAL	DATE	NUMBER
JULY 2012	2069	\$ 35.00	1723	\$ 35.00	\$ 70.00	8/9/2012	JULY 12
AUG 2012	2089	\$ 35.00	1751	\$ 35.00	\$ 70.00	8/9/2012	AUG 12
SEPT 2012	2089	\$ 35.00	1751	\$ 35.00	\$ 70.00	9/14/2012	SEPT 12
OCT 2012	2131	\$ 35.00	1807	\$ 47.10	\$ 82.10	10/12/2012	OCT 12
NOV 2012	2131E	\$ 35.00	1807E	\$ 35.00	\$ 70.00	11/15/2012	NOV 12
DEC 2012							
JAN 2013							
FEB 2013							
MAR 2013							
APR 2013							
MAY 2013							
JUNE 2013							
		\$ 175.00		\$ 187.10	\$ 362.10		
JULY 2013							
AUG 2013							
SEPT 2013							
OCT 2013							
NOV 2013							
DEC 2013							
JAN 2014							
FEB 2014							
MAR 2014							
APR 2014							
MAY 2014							
JUNE 2014							

City of Rathdrum Accounts (Water 100 661000 331 ??? 000) (Sewer 100 661000 335 080 000) 687-0261													
2012-13		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
DO (001)	7.1640.1	24.50	40.65	24.50	40.65	24.50	40.65	24.50	40.65				
TRAN (002)	7.1660.1	28.50	54.20	31.10	94.85	28.50	67.75	31.10	94.85				
Food Serv	7.1610.1	46.50	40.65	46.50	40.65	50.40	108.40	56.90	176.15				
JBE (101)	7.1620.1	62.75	237.13	71.20	325.20	77.70	392.95	75.10	365.85				
JBE Annex(101)	7.1630.1	46.50	40.65	46.50	40.65	61.45	223.58	70.55	318.43				
BKE (104)	7.1580.1	64.50	40.65	64.50	40.65	69.05	115.18	69.05	115.18				
BKE Irrig (104)	4.1585.1	306.90		1,018.00		767.10		408.30					
LJHS (201)	7.1670.1	87.25	304.88	112.60	569.10	111.30	555.55	107.40	514.90				
LJHS Field (013)	4.1650.1	96.30		253.60		821.70		(496.50)					
LHS (301)	7.1570.1	87.25	304.88	87.90	311.65	95.05	386.18	96.35	399.73				
LHS Irrig (007)	4.0616.1	79.00		79.00		79.00		79.00					
LHS Field (008)	4.1600.1	235.40		438.20		348.50		267.25					
FBF RR	7.0002.1		40.65		40.65		40.65		40.65				
MVAS (491)	7.1590.1	no bill (\$22 cr from misread)		114.13	1,842.80	129.05	1,680.20	145.95	1,598.90				
Soccer Fld (005)	4.0000.1	68.35		103.45		87.85		70.95					
		\$ 1,233.70	\$ 1,104.34	\$ 2,491.18	\$ 3,346.85	\$ 2,751.15	\$ 3,611.09	\$ 1,005.90	\$ 3,665.29	\$ -	\$ -	\$ -	\$ -
		\$ 2,338.04		\$ 5,838.03		\$ 6,362.24		\$ 4,671.19		\$ -		\$ -	
invoice #		JULY 12 WATER/SEWER		AUG 12 WATER/SEWER		SEPT 12 WATER/SEWER		OCT 12 WATER/SEWER					
check date		8/15/2012		9/14/2012		10/12/2012		11/15/2012					

City of Rathdrum Accounts (Water 100 661000 331 ??? 000) (Sewer 100 661000 335 080 000) 687-0261													
		WATER	SEWER										
DO (001)	7.1640.1												
TRAN (002)	7.1660.1												
Food Serv	7.1610.1												
JBE (101)	7.1620.1												
JBE Annex(101)	7.1630.1												
BKE (104)	7.1580.1												
BKE Irrig (104)	4.1585.1												
LJHS (201)	7.1670.1												
LJHS Field (013)	4.1650.1												
LHS (301)	7.1570.1												
LHS Irrig (007)	4.0616.1												
LHS Field (008)	4.1600.1												
LHS FBF RR	7.0002.1												
MVAS (491)	7.1590.1												
Soccer Fld (005)	4.0000.1												
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
invoice #													
check date													
Note Food Serv Water Account #290 710000 331 000 000													
Note Food Serv Sewer Account #290 710000 335 000 000													
inv # is June ?? water/sewer													

City of Spirit Lake (Water 100 661000 331 ??? 000) (Sewer 100 661000 335 090 000) 623-2131 Barbara													
2012-13		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
SLE (102)	9.01	182.25		268.50		421.00		459.75		16.00			
SLE (102)	10.01	16.00	26.00	16.00	26.00	16.00	26.00	16.00	26.00	16.00	26.00		
THS Main (401)	581.01	69.75	238.33	39.75	91.00	59.75	160.33	84.75	290.33	31.00	26.00		
THS Irrigation (009)	606.01	16.00		16.00		16.00		16.00		16.00			
THS Irrigation (009)	615.01	16.00		16.00		22.25		16.00		16.00			
THS Conc (401)	616.01	16.00	26.00	16.00	26.00	16.00	26.00	16.00	26.00	16.00	26.00		
TJHS (202)	685.01	21.00	69.33	16.00	30.33	16.00	30.33	24.75	82.33	16.00	26.00		
TJHS (010)	715.01	314.75		584.75		1,402.25		832.25		16.00			
		\$ 651.75	\$ 359.66	\$ 973.00	\$ 173.33	\$ 1,969.25	\$ 242.66	\$ 1,465.50	\$ 424.66	\$ 143.00	\$ 104.00	\$ -	\$ -
			\$ 1,011.41		\$ 1,146.33		2,211.91		1,890.16		247.00		-
Invoice Number		JUNE 12 WATER/SEWER		JULY 12 WATER/SEWER		AUG 12 WATER/SEWER		SEPT 12 WATER/SEWER		OCT 12 WATER/SEWER			
Check Date		7/13/2012		8/15/2012		9/14/2012		10/12/2012		11/15/2012			
		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
SLE (102)	9.01												
SLE (102)	10.01												
THS Main (401)	581.01												
THS Irrigation (009)	606.01												
THS Irrigation (009)	615.01												
THS Conc (401)	616.01												
TJHS (202)	685.01												
TJHS Irrigation (010)	715.01												
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
Invoice Number													
Check Date													
inv # is June ?? water/sewer													

KOOTENAI ELECTRIC COOPERATIVE												
FY 2011-12												
	6/8/11 -	7/8/11-	8/8/11-	9/10/11-	10/11/11-	11/12/11-	12/13/11-	1/14/12-	2/15/12-	3/15/12-	4/15/12-	5/15/12-
	7/8/2011	8/8/2011	9/10/2011	10/11/2011	11/12/2011	12/13/2011	1/14/2012	2/15/2012	3/15/2012	4/15/2012	5/15/2012	6/15/2012
103 AE	785.63	637.89	959.82	1,616.21	2,704.07	3,406.30	3,246.38	3,566.24	3,086.08	2,625.80	2,085.55	1,591.43
Meter 5968959	33.83	40.89	39.72	49.13	51.66	81.94	85.05	81.46	75.58	71.17	60.96	57.29
Meter 4113124	739.44	584.64	907.74	1,554.72	2,640.05	3,312.00	3,148.97	3,472.42	2,998.14	2,542.27	2,012.23	1,521.78
Sec Light	12.36	12.36	12.36	12.36	12.36	12.36	12.36	12.36	12.36	12.36	12.36	12.36
105 GE	785.58	509.16	885.42	1,359.08	2,007.23	2,601.54	2,682.92	2,959.65	2,576.88	2,299.62	1,559.27	1,288.86
PAID	1,571.21	1,147.05	1,845.24	2,975.29	4,711.30	6,007.84	5,929.30	6,525.89	5,662.96	4,925.42	3,644.82	2,880.29
ck date	7/29/2011	8/31/2011	9/30/2011	10/31/2011	11/30/2011	12/31/2011	1/31/2012	2/29/2012	3/30/2012	4/30/2012	5/31/2012	6/29/2012
100 661000 332 ??? 000												
FY 2012-13												
	6/15/12-	7/15/12-	8/15/12-	9/15/12-								
	7/15/2012	8/15/2012	9/15/2012	10/15/2012								
103 AE	812.22	796.61	1,159.43	1,727.01								
Mtr 5968959	50.03	46.35	45.45	44.72								
Mtr 4113124	749.83	737.90	1,101.62	1,669.93								
Sec Light	12.36	12.36	12.36	12.36								
105 GE	600.93	558.98	973.62	1,156.01								
PAID	1,413.15	1,355.59	2,133.05	2,883.02	-	-	-	-	-	-	-	-
ck date	7/31/2012	8/31/2012	9/28/2012	10/31/2012								
100 661000 332 ??? 000												
FY 2013-14												
103 AE												
Mtr 5968959												
Mtr 4113124												
Sec Light												
105 GE												
PAID	-	-	-	-	-	-	-	-	-	-	-	-
ck date												
100 661000 332 ??? 000												

North Kootenai Water District (Twin Lakes Elementary School)							
100 661000 331 106 000							
	Meter #			Account #			
	5367855			1036541-01			
	Start Read	End Read	Consumption	Charges	Charges	Check Amt	Check Date
July 2011	8005	9171	116600	263.57	40.00	303.57	7/29/2011
Aug 2011	119171	122999	382800	875.83	40.00	915.83	8/31/2011
Sept 2011	122999	135722	1272300	2,921.68	40.00	2,961.68	9/30/2011
Oct 2011	135722	142131	640900	1,469.46	40.00	1,509.46	10/31/2011
Nov 2011	142131	142297	16600	44.16	40.00	84.16	11/30/2011
Dec 2011	142297	142462	16500	44.00	40.00	84.00	12/30/2011
Jan 2012	142462	142680	21800	52.01	40.00	92.01	1/31/2012
Feb 2012	142680	142843	16300	43.70	40.00	83.70	2/29/2012
Mar 2012	142843	142966	12300	38.15	40.00	78.15	3/30/2012
April 2012	142966	143085	11900	37.62	40.00	77.62	4/30/2012
May 2012	143085	143843	75800	169.73	40.00	209.73	5/31/2012
June 2012	143843	147690	384700	880.20	40.00	920.20	6/29/2012
						7,320.11	
	Meter #			Account #			
	5367855			1036541-01			
	Start Read	End Read	Consumption	Charges	Charges	Check Amt	Check Date
July 2012	147690	150593	290300	664.83	40.00	704.83	7/31/2012
Aug 2012	150593	158202	760900	1,747.21	40.00	1,787.21	8/31/2012
Sept 2012	158202	164979	677700	1,555.85	40.00	1,595.85	9/28/2012
Oct 2012	164979	169112	413300	947.73	40.00	987.73	10/31/2012
Nov 2012							
Dec 2012							
Jan 2013							
Feb 2013							
Mar 2013							
Apr 2013							
May 2013							
June 2013							

TLI SEWER, LLC					
TLE SEWER CHARGES 100 661000 335 095 000					
	AMOUNT	CK DATE	INV #		
JULY 11	549.25	7/1/2011	TLE JULY 11 SEWER		
AUG 11	549.25	7/29/2011	TLE AUG 11 SEWER		
SEP 11	549.25	9/7/2011	TLE SEPT 11 SEWER		
OCT 11	549.25	9/30/2011	TLE OCT 11 SEWER		
NOV 11	549.25	10/31/2011	TLE NOV 11 SEWER		
DEC 11	549.25	11/30/2011	TLE DEC 11 SEWER		
JAN 12	585.00	12/30/2011	TLE JAN 12 SEWER		
FEB 12	585.00	2/7/2012	TLE FEB 12 SEWER		
MAR 12	585.00	2/29/2012	TLE MAR 12 SEWER		
APR 12	585.00	3/30/2012	TLE APR 12 SEWER		
MAY 12	585.00	4/30/2012	TLE MAY 12 SEWER		
JUNE 12	585.00	5/31/2012	TLE JUNE 12 SEWER		
	6805.50				
	AMOUNT	CK DATE	INV #		
JULY 12	585.00	6/29/2012	TLE JULY 12 SEWER		
AUG 12	585.00	7/31/2012	TLE AUG 12 SEWER		
SEP 12	585.00	8/31/2012	TLE SEPT 12 SEWER		
OCT 12	585.00	9/28/2012	TLE OCT 12 SEWER		
NOV 12	585.00	10/31/2012	TLE NOV 12 SEWER		
DEC 12					
JAN 13					
FEB 13					
MAR 13					
APR 13					
MAY 13					
JUNE 13					
	2925.00				

LAKELAND JOINT SCHOOL DISTRICT #272

FY 12

FY13 - GENERAL FUND BUDGET SUMMARY INFORMATION

GF BUDGET SUMMARY INFORMATION

July, 2012 - October, 2012

REVENUE

REVENUE

REVENUE	BUDGET	RECEIPTS TO DATE	% Received	BALANCE	% Remaining	BUDGET	YTD ACTIVITY	% Received	BALANCE	% Remaining
M&O Levy	-	-		-			-		-	
Supplemental Levy	4,950,000.00	74,735.67	1.5%	4,875,264.33	98.5%	3,250,000.00	71,115.70	2.2%	3,178,884.30	97.81%
Emergency Levy	-	605.56		(605.56)			677.79		(677.79)	
Tort Levy	115,000.00	2,767.25	2.4%	112,232.75	97.6%	118,614.00	2,831.93	2.4%	115,782.07	97.61%
Investments	50,000.00	9,500.63	19.0%	40,499.37	81.0%	76,904.00	10,446.38	13.6%	66,457.62	86.42%
Community Ed.	500.00	-		500.00			-		-	
Other Revenue	95,000.00	25,308.79	26.6%	69,691.21	73.4%	87,500.00	15,292.41	17.5%	72,207.59	82.52%
Base State Support	14,941,774.00	10,820,789.00	72.4%	4,120,985.00	27.6%	15,611,135.00	10,879,745.00	69.7%	4,731,390.00	30.31%
Transportation	1,075,000.00		0.0%	1,075,000.00	100.0%	1,025,000.00	-	0.0%	1,025,000.00	100.00%
Tuition Equiv	50,000.00	-	0.0%	50,000.00	100.0%	52,500.00	-	0.0%	52,500.00	100.00%
State Paid Benefits	1,953,725.00	-	0.0%	1,953,725.00	100.0%	2,043,138.00	-	0.0%	2,043,138.00	100.00%
Other School Support	-	-		-					-	
Property Tax Replace.	5,000.00	859.25	17.2%	4,140.75	82.8%	9,621.00	859.25	8.9%	8,761.75	91.07%
Other State Revenue	156,300.00	-	0.0%	156,300.00	100.0%	248,814.00	-	0.0%	248,814.00	100.00%
Other Fed Rev-E-Rate	95,000.00	-	0.0%	95,000.00	100.0%	157,500.00	(64,797.00)	-41.1%	222,297.00	141.14%
Unrestricted Grants	145,000.00	(914.25)	-0.6%	145,914.25	100.6%	170,000.00	-	0.0%	170,000.00	100.00%
Other Indirect Restricted	80,000.00	44,293.91	55.4%	35,706.09	44.6%	320,000.00				
Transfers	45,000.00	-	0.0%	45,000.00	100.0%	88,106.00	-	0.0%	88,106.00	100.00%
TOTALS	23,757,299.00	10,977,945.81	46.2%	12,779,353.19	53.8%	23,258,832.00	10,916,171.46	46.9%	12,022,660.54	51.69%

LAKELAND JOINT SCHOOL DISTRICT #272

FY12 GENERAL FUND BUDGET SUMMARY INFORMATION

FY13 GENERAL FUND BUDGET SUMMARY INFORMATION

EXPENSES

July, 2012 - October, 2012

EXPENDITURES	July, 2012 - October, 2012					EXPENSES				
	BUDGET	FYTD ACTIVITY	% Expended	BALANCE	% Remaining	BUDGET	YTD ACTIVITY	%	BALANCE	%
Elementary	5,743,052.00	1,053,324.71	18.3%	4,689,727.29	81.7%	6,019,782.00	1,031,632.57	17.1%	4,988,149.43	82.9%
Secondary	6,019,005.00	1,179,974.35	19.6%	4,839,030.65	80.4%	5,926,027.00	1,047,568.11	17.7%	4,878,458.89	82.3%
Alternative	492,539.00	89,014.33	18.1%	403,524.67	81.9%	454,828.00	86,436.75	19.0%	368,391.25	81.0%
Except. Child	1,276,707.00	206,875.38	16.2%	1,069,831.62	83.8%	1,067,253.00	237,053.97	22.2%	830,199.03	77.8%
Gifted/Talented	97,798.00	15,198.25	15.5%	82,599.75	84.5%	119,090.00	21,609.97	18.1%	97,480.03	81.9%
Ex Curr	538,477.00	128,798.49	23.9%	409,678.51	76.1%	512,117.00	110,191.80	21.5%	401,925.20	78.5%
Summer School	77,521.00	58,620.03	75.6%	18,900.97	24.4%	69,432.00	68,865.29	99.2%	566.71	0.8%
Adult Ed	500.00	2.50	0.5%	497.50	99.5%	500.00	2.15	0.4%	497.85	99.6%
Guidance/Health	919,093.00	157,539.39	17.1%	761,553.61	82.9%	892,394.00	157,648.51	17.7%	734,745.49	82.3%
Ancillary	332,963.00	98,156.34	29.5%	234,806.66	70.5%	503,581.00	75,423.89	15.0%	428,157.11	85.0%
Personnel Support	-	-	#DIV/0!	-	#DIV/0!	-	450.00	#DIV/0!	(450.00)	#DIV/0!
Ed Media	479,775.00	99,780.89	20.8%	379,994.11	79.2%	424,774.00	91,714.25	21.6%	333,059.75	78.4%
Instruct. Related Technology	274,213.00	90,589.12	33.0%	183,623.88	67.0%	245,687.00	50,592.50	20.6%	195,094.50	79.4%
Board	86,000.00	50,922.97	59.2%	35,077.03	40.8%	97,416.00	40,884.38	42.0%	56,531.62	58.0%
District Admin	420,472.00	205,476.77	48.9%	214,995.23	51.1%	420,950.00	135,902.38	32.3%	285,047.62	67.7%
School Admin	1,989,666.00	518,006.14	26.0%	1,471,659.86	74.0%	1,965,004.00	507,447.19	25.8%	1,457,556.81	74.2%
Business Operations	279,337.00	86,156.13	30.8%	193,180.87	69.2%	248,960.00	82,894.37	33.3%	166,065.63	66.7%
Admin Tech Services	221,556.00	55,046.13	24.8%	166,509.87	75.2%	186,987.00	47,659.01	25.5%	139,327.99	74.5%
Bldg Custodial	1,662,072.00	459,348.64	27.6%	1,202,723.36	72.4%	1,753,650.00	436,890.78	24.9%	1,316,759.22	75.1%
General Maint Non-Student Occ	83,162.00	38,330.74	46.1%	44,831.26	53.9%	73,802.00	31,741.30	43.0%	42,060.70	57.0%
General Maint Student Occ	707,798.00	286,955.69	40.5%	420,842.31	59.5%	662,549.00	294,175.43	44.4%	368,373.57	55.6%
Pupil Trans.	1,634,918.00	401,528.01	24.6%	1,233,389.99	75.4%	1,585,617.00	378,461.04	23.9%	1,207,155.96	76.1%
Dist. Trans.	34,175.00	15,719.74	46.0%	18,455.26	54.0%	42,078.00	11,622.71	27.6%	30,455.29	72.4%
Transfers	245,000.00	140,000.00	57.1%	105,000.00	42.9%	-		#DIV/0!	-	#DIV/0!
Reserve	141,500.00		0.0%	141,500.00	100.0%	86,354.00		0.0%	86,354.00	100.0%
TOTAL	23,757,299.00	5,435,364.74	22.9%	18,321,934.26	77.1%	23,358,832.00	4,946,868.35	21.2%	18,411,963.65	78.8%



LAKELAND JOINT SCHOOL DISTRICT #272
15506 N. Washington Street P.O. Box 39
Rathdrum, Idaho 83858
Phone: 208.687.0431 Web: lakeland272.org

11/12/2012

To: The Lakeland Board of Trustees
From: Brad Murray
Subject: Recommendation for New Hires

Substitute Teachers

Matt DiDesidero
Phyllis Meyer
Chad Osborn
Ramona Osborn
Tammy May
Karen Jackson
Kathy Robson
Chris Howard
Brittany Haug
Debbie Carson
Marilyn Rauvola



LAKELAND JOINT SCHOOL DISTRICT #272

15506 N Washington Street P.O. Box 39

Rathdrum, Idaho 83858

Phone: 208.687.0431 Fax: 208.687.1884 Web: lakeland272.org

MEMORANDUM

TO: Board of Trustees
FROM: Heidi Herndon
Human Resource Specialist
DATE: November 12, 2012
RE: Non-Certificated New Hires

The following individuals are recommended for hire:

Regular Employees

Antone, Kimberly, Paraprofessional, AE
Coleman, Becca, Paraprofessional, GE
Haug, Rachel, Paraprofessional, LHS
Toothaker, Johnathan, Technology, LJHS

Relief Employees

Anderson, Jeanie, Relief Paraprofessional
Armstrong, Amie, Relief Paraprofessional
Hazelton, Richard, Relief Custodian
Pointer, Lisa, Relief Paraprofessional

LAKELAND JOINT SCHOOL DISTRICT No. 394

Rathdrum, Idaho

**Audited Financial Statements
For the Year Ended June 30, 2012**

HAYDEN ROSS, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

315 S Almon · P.O. Box 9043 · Moscow, Idaho 83843-1543 · 208-882-5547 · Fax 208-882-3724 · www.haydenross.com

LAKELAND JOINT SCHOOL DISTRICT NO. 272
RATHDRUM, IDAHO

AUDITED FINANCIAL STATEMENTS
For The Year Ended June 30, 2012

Lakeland Joint School District No. 272
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FINANCIAL SECTION

HAYDEN ROSS, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

SINCE 1938

Jim Pilcher, CPA/PFS • Dave Jones, CPA/PFS • Brad Lewis, CPA/PFS • Cade Konen, CPA/PFS • Nathan Strong, CPA/PFS • Mark Watson, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Lakeland Joint School District No. 272
Rathdrum, Idaho 83858

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lakeland Joint School District No. 272, as of and for the year ended June 30, 2012, which collectively comprise the District's basic financial statements listed in the table of contents. These financial statements are the responsibility of the Lakeland Joint School District No. 272's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as disclosed in the following paragraphs, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Lakeland Joint School District No. 272 was required to update Other Post-Employment Benefits liability pursuant to the requirements of GASB Statement 45. The District believes that the future cost of the increase to the liability previously calculated in 2009 is not material to the financial statements and the cost of updating the estimated cost cannot be justified at the current time. We are also unable to obtain audited financial statements for the Lakeland Education Foundation, Inc., a component unit of Lakeland Joint School District No. 272, and were therefore unable to satisfy ourselves about the assets, equity and earnings of that organization.

In our opinion, except for the effects of not providing updated information regarding Other Postemployment Benefit Obligations as described in the previous paragraph as well as such adjustment, if any, as might have been determined to be necessary had we been able to examine evidence regarding the assets, equity and earnings of the Lakeland Education Foundation, Inc., the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the

aggregate remaining fund information of the Lakeland Joint School District No. 272, as of June 30, 2012, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America. In accordance with *Government Auditing Standards*, we have also issued our report dated October 7, 2012 on our consideration of the Lakeland Joint School District No. 272's internal control over financial reporting and our tests of its' compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 10 and 36 through 74, be presented to supplement the basic financial statements. Such information, 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.

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Lakeland Joint School District No. 272's basic financial statements. The introductory section, combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards and the schedule of findings and questioned costs are presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of Lakeland Joint School District No. 272. The combining and individual non-major fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory section has not been

subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Hayden Ross, PLLC

Moscow, Idaho
October 7, 2012

Lakeland Joint School District No. 272
Management Discussion and Analysis
For the Year Ended June 30, 2012

As management of the Lakeland Joint School District No. 272 (District), we offer readers of the District's financial statements this narrative discussion, overview, and analysis of the financial activities of the District for the fiscal year ending June 30, 2012.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, issued June 1999; and GASB Statement No. 37, *Basic Financial Statement – and Management Discussion and Analysis – for State and Local Governments: Omnibus*, an amendment to GASB Statement No. 21 and No. 34, issued in June 2001.

Financial Highlights

- The 2011-12 fiscal year saw an unexpected decrease in student enrollment. This came after an overall trend of basically flat enrollment for the last five years. It appears the decrease was due, for the most part, to unsettled economic conditions. Families moved to other areas to take a job; move in with their extended family; and to save on commuting costs. Enrollment predictions will remain difficult until the economic conditions improve.
- The 2011-12 budget was prepared prior to a state distribution made to all school districts in the state in July of 2011. While the payment was made in July, it was designated as FY 11 revenue. This resulted in a substantially higher ending year general fund balance for FY11. The board had entered into an agreement with the teacher's association that spelled out uses of the state payment depending on the amount. This resulted in a use of the general fund unrestricted reserve to pay the expenses. The end result of expenses exceeding revenues in FY 12 was part of an overall plan and not due to unexpected expenditures.
- In March of 2012 the voters of the Lakeland Joint School District approved an increase, from \$3,250,000 per year to \$4,950,000 per year, in the supplemental levy for the next two years. This increase will help offset the loss of one-time state and federal funds and will fill in some of the state funding reductions that have occurred. It will allow the district to move forward without imposing furlough days or eliminating any programs

- At the same election the district asked for an increase in the 10 year plant facility levy. While a majority of voters approved the change, the required 55% approval was not met. A revised plant facility levy with a five year term was approved by voters in August 2012.
- The state budget for FY13 included funding increases for public schools in both salary support and “discretionary funding. This small increase, combined with the increased levy support has allowed the district to fully fund textbooks, library materials, and support staffing. These were all areas where reductions had been made.
- During the 2011-12 school year construction of KTEC, a professional- technical campus located within the Lakeland Joint School District was completed. This project involves Lakeland, Post Falls School District, Coeur d’Alene School District, North Idaho College, and local businesses. The new school opened in the fall of 2012 on a twenty acre building site donated by local businesses and land owners. Enrollment has exceeded expectations and industry support remaining very high. A special plant facility election was held in each district on August 24, 2011. All three districts were successful in their respective elections..

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the District’s basic financial statements. The District’s basic financial statements comprise three components:

- 1) Government-wide Financial Statements,
- 2) Fund Financial Statements, and
- 3) Notes to the Financial Statements.

This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the District’s finances, in a manner similar to a private-sector business. The statements present an aggregate view of the District’s finances. They contain

useful long-term information as well as information for the just completed fiscal year.

The statement of net assets presents information on all of the assets and liabilities of the District, with the difference between the two reported as net

assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the net assets of the District changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

In the statements the District's activities are all classified as government activities. Governmental activities include all regular and special education, all educational support activities, administration, transportation, and food services. Most of these activities are supported by property taxes and formula aid from the State of Idaho.

The government-wide financial statements can be found on pages 8-9 of this report.

Fund financial statements. A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Fund statements generally report operations in more detail than the government-wide statements.

Some funds are required by state law and bond covenants. The District establishes other funds to control and manage money for particular purposes (i.e. repaying long-term debt.) The District has two types of funds: Governmental and Fiduciary.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating government's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the

governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The basic governmental fund financial statements can be found on pages 8-18 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the governmental entity. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the District’s own programs.

The basic fiduciary fund financial statement can be found on page 18 of this report.

Notes to the financial statements. The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 19-34 of this report.

Other information. The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the notes to the financial statements.

Combining and individual fund statements and schedules can be found on pages 35-71 of this report.

**Government-Wide Financial Analysis
Statement of Net Assets
June 30, 2012**

ASSETS	<u>2011-12</u>	<u>2010-11</u>	<u>Change</u>
Current and Other Assets	8,394,178	9,152,495	(758,317)
Capital Assets	<u>31,332,221</u>	<u>32,333,519</u>	<u>(1,001,298)</u>
Total Assets	<u>\$39,726,399</u>	<u>\$41,486,014</u>	<u>\$ (759,615)</u>
 LIABILITIES			
Long-Term Liabilities			
Outstanding	15,668,462	16,695,000	(1,026,538)
Other Liabilities	<u>4,870,278</u>	<u>6,048,081</u>	<u>(1,177,803)</u>
Total Liabilities	20,538,740	22,743,081	(2,204,341)

NET ASSETS

Invested in Capital Assets, Net of Related Debt	14,146,257	13,140,690	1,005,567
Restricted	3,736,055	3,679,826	56,229
Unrestricted	<u>1,305,347</u>	<u>1,922,417</u>	<u>(617,070)</u>
Total Net Assets	<u>\$19,187,659</u>	<u>\$18,742,933</u>	<u>\$ 444,726</u>

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$19,187,659.

The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**Changes in Net Assets
For Fiscal Year Ending June 30, 2012**

REVENUES	<u>2011-12</u>	<u>2010-11</u>	<u>Change</u>
Program Revenues:			
Charges for Services	444,960	472,478	(27,518)
Operating Grants and Contributions	4,312,501	4,398,180	(85,679)
Capital Grants and Contributions	58,086	58,087	(1)
General Revenues			
Property Taxes	7,976,571	8,062,238	(85,667)
Federal and State Revenues	18,222,100	20,208,937	(1,986,837)
Local Revenues	<u>128,066</u>	<u>156,268</u>	<u>(28,202)</u>
Total Revenues	<u>31,142,284</u>	<u>33,356,188</u>	<u>(2,213,904)</u>
EXPENSES			
Program Expenses:			
Instruction	16,445,081	17,044,583	(599,502)
Support Services:			
Pupil Support	1,461,245	1,452,360	8,885
Staff Support	430,599	530,915	(100,316)
General Administration	248,670	300,331	(51,661)
School Administration	2,167,646	2,166,679	967
Business Services	682,367	700,044	(17,677)
Maintenance/Custodial	2,354,729	2,383,178	(28,449)

Transportation	1,591,999	1,602,025	(10,026)
Other	2,970	3,795	(825)
Food Services	1,430,480	1,416,161	14,319
Capital Outlay	1,571,184	863,817	707,367
Debt Service	978,041	832,095	145,946
Depreciation, unallocated	<u>1,332,547</u>	<u>1,370,018</u>	<u>(37,471)</u>
Total Expenses	<u>30,697,558</u>	<u>30,666,001</u>	<u>31,557</u>
Change in Net Assets	444,726	2,690,187	(2,245,461)
Net Assets – Beginning	<u>18,742,933</u>	<u>16,052,746</u>	<u>2,690,187</u>
Net Assets – Ending	<u><u>\$19,187,659</u></u>	<u><u>\$18,742,933</u></u>	<u><u>\$ 444,726</u></u>

DISTRICT FUNDS

General fund. The general fund is the chief operating fund of the District. At the end of the current fiscal year, unreserved and undesignated fund balance was \$1,238,798. The unreserved and undesignated fund balance decreased by \$658,898.

Expenditures for general District purposes totaled \$23,337,136 a net decrease of .2% during the current fiscal year. This increase was within all categories due to the District cutting back on expenses District wide.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. The capital projects fund is used to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing educational programs for all students within the District.

**Capital Assets
Governmental Activities
Net of Accumulated Depreciation
June 30, 2012**

	<u>2011-12</u>	<u>2010-11</u>	<u>Change</u>
Sites	1,353,484	1,353,484	-
Buildings	28,891,098	29,985,082	(1,093,984)
Equipment	322,838	370,756	(47,918)
Transportation	<u>699,181</u>	<u>624,197</u>	<u>74,984</u>
Total Net Assets	<u>\$31,266,601</u>	<u>\$32,333,519</u>	<u>\$(1,066,918)</u>

The capital projects fund has a total fund balance of \$341,543 all of which is restricted for acquisition of capital assets and the purchase of furniture, equipment, and related expenditures. The fund balance decreased by \$205,596 during the current year due to the purchase of three new buses and equipment.

Long-term Debt. The debt service fund has a total fund balance of \$2,742,454, all of which is reserved for the payment of debt service on general obligation bonds. The fund balance increased by \$48,202.

At year end the District had \$16,530,000 in general obligation bonds outstanding. The debt of the District is secured by an annual tax levy authorized in past years by the patrons.

Requests for Information

This financial report is designed to provide a general overview of the Lakeland Joint School District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Tom Taggart, Director of Business and Support Services, Lakeland Joint School District, PO Box 39, Rathdrum, ID 83858.

FINANCIAL STATEMENTS

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

STATEMENT OF NET ASSETS

June 30, 2012

ASSETS

Current Assets

Cash	2,521,682
Investments	1,194,707
Taxes receivable	709,001
Other receivables:	
Due from other governmental units	3,915,645
Other	2,664
Inventory	<u>50,479</u>

Total current assets 8,394,178

Noncurrent Assets

Debt issuance cost, net of accumulated amortization	65,620
Non-depreciated capital assets	1,353,484
Depreciated capital assets	49,129,454
Less: accumulated depreciation	<u>(19,216,337)</u>

Total noncurrent assets 31,332,221

Total Assets

39,726,399

LIABILITIES

Current Liabilities

Accounts payable and other current liabilities	3,492,180
Other post employment benefit payable	155,252
Current portion of long-term debt	<u>1,222,846</u>

Total current liabilities 4,870,278

Noncurrent Liabilities

Noncurrent portion of long-term debt	<u>15,668,462</u>
--------------------------------------	-------------------

Total noncurrent liabilities 15,668,462

Total Liabilities

20,538,740

Net Assets

Invested in capital assets, net of related debt	14,146,257
Restricted for:	
Debt service	2,965,142
Capital projects	444,136
Grant programs	326,777
Unrestricted	<u>1,305,347</u>

Total net assets \$ 19,187,659

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2012

FUNCTIONS/PROGRAMS	Program Revenues			Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions		
Governmental activities:					
Preschool - 12 Instruction	16,445,081	-	2,152,383	-	(14,292,698)
Support Services					
Pupil support	1,461,245	-	107,524	-	(1,353,721)
Staff support	430,599	-	-	-	(430,599)
General Administration	248,670	-	-	-	(248,670)
School Administration	2,167,646	-	-	-	(2,167,646)
Business Services	682,367	-	-	-	(682,367)
Mainenance/Custodial	2,354,729	-	-	-	(2,354,729)
Transportation	1,591,999	-	1,042,132	-	(549,867)
Other	2,970	-	-	-	(2,970)
Food services	1,430,480	444,960	1,010,462	-	24,942
Capital Outlay	1,571,184	-	-	-	(1,571,184)
Debt Services	978,041	-	-	58,086	(919,955)
Depreciation, unallocated	1,332,547	-	-	-	(1,332,547)
Total School District	\$ 30,697,558	\$ 444,960	\$ 4,312,501	\$ 58,086	(25,882,011)

General Revenues

Taxes	
Property taxes levied for general purposes	3,282,298
Property taxes levied for liability insurance	121,996
Property taxes levied for debt service	3,038,535
Property taxes levied for capital projects	1,533,742
Federal and State aid not restricted to specific purposes	18,222,100
Other	76,801
Interest and investment earnings	51,265
Total General Revenues	26,326,737
Change in Net Assets	444,726
Net assets - beginning	18,742,933
Net assets - ending	\$ 19,187,659

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2012

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash	815,803	1,556,855	98,780	262,049	2,733,487
Investments	1,194,601	28	-	78	1,194,707
Taxes receivable	302,399	278,360	128,242	-	709,001
Other receivables:					
Due from other governmental units	1,754,860	1,130,649	568,398	461,738	3,915,645
Other	2,273	-	-	391	2,664
Inventory	-	-	-	50,479	50,479
Total assets	<u>\$ 4,069,936</u>	<u>\$ 2,965,892</u>	<u>\$ 795,420</u>	<u>\$ 774,735</u>	<u>\$ 8,605,983</u>
LIABILITIES					
Bank overdraft	-	-	-	211,805	211,805
Accounts payable	39,589	750	351,284	1,740	393,363
Accrued payroll and benefits	2,547,225	-	-	228,384	2,775,609
Deferred revenue	244,324	222,688	102,593	-	569,605
Total liabilities	<u>2,831,138</u>	<u>223,438</u>	<u>453,877</u>	<u>441,929</u>	<u>3,950,382</u>
EQUITY AND OTHER CREDITS					
Fund balance:					
Nonspendable	-	-	-	50,870	50,870
Restricted	-	2,742,454	341,543	281,936	3,365,933
Unassigned	1,238,798	-	-	-	1,238,798
Total equity and other credits	<u>1,238,798</u>	<u>2,742,454</u>	<u>341,543</u>	<u>332,806</u>	<u>4,655,601</u>
Total liabilities, equity and other credits	<u>\$ 4,069,936</u>	<u>\$ 2,965,892</u>	<u>\$ 795,420</u>	<u>\$ 774,735</u>	<u>\$ 8,605,983</u>

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET ASSETS OF GOVERNMENTAL ACTIVITIES
For the Year Ended June 30, 2012

Total Fund Balances - Governmental Funds 4,655,601

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

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in government funds.

Cost of capital assets	50,482,938
Accumulated depreciation	(19,216,337)

Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds. 569,605

In the statement of activities, operating expenses are incurred when an exchange transaction takes place. However, in the the government funds the expense did not meet the same criteria. (28,552)

Interest is accrued on outstanding debt in the government-wide financial statements, whereas in the government fund financial statements, an interest expenditure is reported when paid. (294,656)

Bond issuance costs are capitalized and then amortized in the government-wide financial statements, whereas in the government fund financial statements, the bond issuance costs are expensed when paid. 65,620

Bond premium revenue is deferred and then amortized in the government-wide financial statements, whereas in the government fund financial statements, the bond premium was recognized as revenue. (361,308)

Other post employment benefits are accrued and expensed in the statements of net assets and activities. However, in the government funds, the accrual and expense did not meet the same criteria. (155,252)

Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of the following:

General obligation bonds	<u>(16,530,000)</u>
--------------------------	---------------------

Total Net Assets - Governmental Funds \$ 19,187,659

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Year Ended June 30, 2012**

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES					
Local	3,487,687	3,040,642	1,540,882	453,471	8,522,682
State	18,724,325	58,086	-	277,814	19,060,225
Federal	539,907	-	-	2,992,555	3,532,462
Total revenues	<u>22,751,919</u>	<u>3,098,728</u>	<u>1,540,882</u>	<u>3,723,840</u>	<u>31,115,369</u>
EXPENDITURES					
Current:					
Instruction	14,515,946	-	-	1,978,589	16,494,535
Support	8,821,190	-	-	107,524	8,928,714
Non-instruction	-	-	-	1,434,732	1,434,732
Purchased services	-	-	2,970	-	2,970
Capital objects	-	-	1,862,222	-	1,862,222
Debt service	-	7,080,526	-	-	7,080,526
Total expenditures	<u>23,337,136</u>	<u>7,080,526</u>	<u>1,865,192</u>	<u>3,520,845</u>	<u>35,803,699</u>
Excess (deficiency) of revenue over/under expenditures	<u>(585,217)</u>	<u>(3,981,798)</u>	<u>(324,310)</u>	<u>202,995</u>	<u>(4,688,330)</u>
Other financing sources (uses):					
Proceeds from sale of bonds	-	3,955,000	-	-	3,955,000
Premium on issuance of debt	-	394,154	-	-	394,154
Cost of issuance	-	(71,585)	-	-	(71,585)
Payment to refunded bond escrow agent	-	(247,569)	-	-	(247,569)
Transfer in	45,033	-	118,714	-	163,747
Transfer out	<u>(118,714)</u>	<u>-</u>	<u>-</u>	<u>(45,033)</u>	<u>(163,747)</u>
Total other financing sources (uses)	<u>(73,681)</u>	<u>4,030,000</u>	<u>118,714</u>	<u>(45,033)</u>	<u>4,030,000</u>
Net change in fund balance	(658,898)	48,202	(205,596)	157,962	(658,330)
Fund balance-Beginning of year	<u>1,897,696</u>	<u>2,694,252</u>	<u>547,139</u>	<u>174,844</u>	<u>5,313,931</u>
Fund balance-End of year	<u>\$ 1,238,798</u>	<u>\$ 2,742,454</u>	<u>\$ 341,543</u>	<u>\$ 332,806</u>	<u>\$ 4,655,601</u>

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2012

Net change in fund balances - total governmental funds		(658,330)
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net assets and allocated over their estimated useful lives as annual depreciation expense in the statement of activities.		
Capital outlays	265,629	
Depreciation expense	<u>(1,332,547)</u>	(1,066,918)
In the statement of activities, the bond issuance costs are amortized, whereas in the governmental fund the cost is recorded when it occurred. Therefore, the amortization of bond issuance costs are reflected in the statement of activities.		
		(5,965)
Some property taxes will not be collected for several months after the District's fiscal year ends and they are not considered as "available" revenues in the governmental funds. Instead they are counted as deferred tax revenues. They are however, recorded as revenues in the statement of activities.		
		26,915
In the statement of activities, bond premiums are amortized, whereas in the governmental funds the premium is considered revenue. Therefore, the amortization of the bond premium is reflected in the statement of activities.		
		32,846
In the statement of activities, operating expenses are incurred when an exchange transaction takes place. However, in the the government funds the expense did not meet the same criteria.		
		70,574
Interest is accrued on outstanding debt in the government-wide financial statements, whereas in the government fund financial statements, an interest expenditure is reported when due.		
		3,173
In the statement of activities, bond issuance costs and bond premiums are amortized, whereas in the governmental funds, the cost is recorded when it occurred and the premium is considered revenue.		
		(322,569)
Bond proceeds from general bonded indebtedness is revenue in the governmental funds, but they increase long-term liabilities in the statement of net assets and does not affect the statement of activities.		
		(3,955,000)
Repayment of the principal on general bonded indebtedness is an expenditure in the governmental funds, but they reduce long-term liabilities in the statement of net assets and does not affect the statement of activities.		
		<u>6,320,000</u>
Total change in net assets of governmental activities		<u>\$ 444,726</u>

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

**STATEMENT OF FIDUCIARY NET ASSETS - FIDUCIARY FUNDS AND
COMPONENT UNIT
June 30, 2012**

	<u>Agency Funds</u>	<u>Component Unit Lakeland Education Foundation, Inc.</u>
ASSETS		
Current Assets		
Cash	67,340	53,810
Investments	336,380	
	<u>336,380</u>	<u>53,810</u>
Total assets	<u>\$ 403,720</u>	<u>\$ 53,810</u>
LIABILITIES		
Current Liabilities		
Due to student groups	403,720	-
	<u>403,720</u>	<u>-</u>
Total liabilities	<u>403,720</u>	<u>-</u>
NET ASSETS		
Restricted	-	53,810
Total net assets	<u>\$ -</u>	<u>\$ 53,810</u>

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS -
COMPONENT UNIT**
For the Year Ended June 30, 2012

Additions		
Net investment income	152	
Restricted donations	<u>18,000</u>	
Total additions		<u>18,152</u>
Deductions		
Administrative expenses		75
Scholarship awards		<u>7,500</u>
Total deductions		<u>7,575</u>
Change in Net Assets		10,577
Net Assets - Beginning		<u>43,233</u>
Net Assets - Ending		<u><u>\$ 53,810</u></u>

Lakeland Joint School District No. 272
Notes to the Financial Statements
June 30, 2012

NOTE 1 Summary of Significant Account Policies

The financial statements of the Lakeland Joint School District No. 272 have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below:

Reporting Entity

The Lakeland Joint School District No. 272 is the basic level of government, which has financial accountability, and control over all activities related to the public school education within the District. The Board receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the Board is not included in any other governmental "reporting entity" as defined by GASB pronouncements, since Board members are elected by the public and have decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and have primary financial accountability for fiscal matters. The unaudited financial statements of the Lakeland Education Foundation, Inc., a component unit, are presented discretely on the Statement of Fiduciary Net Assets and Statement of Changes in Fiduciary Net Assets.

Basis of Presentation, Fund Accounting - District-wide Statements: The statement of net assets and the statement of activities display information about the financial activities of the overall district, except for fiduciary activities. Only governmental-type activities are shown, since there are no "business-type activities" within the school district.

The statement of activities presents a comparison between direct expenses and program revenues for each different function of the District's governmental activities.

- Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expenses – expenses of the District related to the administration and support of the District's programs, such as personnel and accounting – are not allocated to programs.

- Program revenues include (a) 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 and state foundation aid, are presented as general revenues.

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

The District reports the following major governmental funds:

- **General Fund.** This is the District's primary operating fund. It accounts for all financial resources, except those required to be accounted for in another fund.
- **Debt Service Fund.** This fund is used to account for the financial resources that are legally restricted for the retirement of District general obligation bonds.
- **Capital Projects Fund.** This fund is used to account for financial resources that are legally restricted for the acquisition, construction, or major repair of school property.

The District reports the following fund types:

- **Agency funds.** These funds account for assets held by the District as an agent for various student groups and clubs.

Component Unit:

- The District reports the net assets and changes in net assets of one component unit, the Lakeland Education Foundation, Inc. The component unit financial statements are presented pursuant to GASB 39 because the economic resources received by the Foundation are held for the direct benefit of the District and its students.
- The unaudited statements of the Lakeland Education Foundation, Inc. are fiduciary in nature and are not included in the activity of the governmental wide financial statements.

Basis of Accounting – The district-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and 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. Non-exchange transactions, in which the District gives (or

receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants 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 and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Property taxes, state support and grant revenues are susceptible to accrual.

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 they are collected within sixty days after year-end. 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 liabilities and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the District funds certain programs by cost-reimbursement grants and general revenues. When program expenses are incurred, the related revenue of cost-reimbursement grants is recognized.

Restricted Resources - The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Budgets - Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual budgets are adopted for general, special revenue, and capital projects funds.

The Board of Directors follows these procedures in establishing the budgetary data reflected in the financial statements:

1. At least 14 days prior to the public hearing the District publishes a proposed budget for public review.
2. A public hearing is set to obtain taxpayers comments.
3. The final budget is adopted by resolution of the Board at the regular June meeting of the Board of Directors.
4. Prior to July 15, the final budget is filed with the State Department of Education.

The budget is a plan of spending under which expenditures may not exceed the budget at the fund level.

Cash and Investments - The District's cash includes amounts in demand deposits and savings accounts in local depositories. Investments are deposited in the Idaho State Treasurer's Local Government Investment Pool, Diversified Bond Fund and Wells Fargo Bank. State statute and Board investment policy authorizes the District to invest in obligations of the U.S. Treasury, the State of Idaho, or county, city or other taxing districts of the State of Idaho, commercial paper, corporate bonds and repurchase agreements. Investments are stated at fair value, which approximates market. All investments are invested in FDIC- and SLIC-insured accounts. Certain investments exceed the FDIC insured limits of \$250,000 as listed in Note 3. Interest income is defined as a non-operating revenue.

Deposits in State Treasurer's local government investment pool are stated at cost, which approximates market. The State Treasurer combines deposits from all governmental entities in the state which participate in the pool, and purchases the following types of investments:

- a. Local Certificates of Deposit
- b. Repurchase Agreements
- c. U.S. Government Securities

The entities participating in the pool own a percentage of each investment held. The percentage is calculated by dividing the individual entity's deposits by the total deposits held in the pool. The purpose of this is to:

- a. Increase the overall rate of return.
- b. Reduce the risk of default.
- c. Place each entity under the FDIC and SLIC limits of \$250,000.

A portion of the District's capital project fund is invested in the State of Idaho Diversified Bond Fund, an unrated external investment pool sponsored by the Idaho State Treasurer's Office. The State Treasurer must operate and invest the funds for the benefit of the participants, in accordance with Idaho Code Sections 67-1201 through 67-1222. The pool is not registered with the Securities and Exchange Commission or any other regulatory body. A copy of the external investment pool's financial statements is available from: Office of State Controller, Bureau of Reporting and Review, PO Box 83720, Boise, Idaho 83720-0011, 208-334-3150 or at www.state.id.us/accounting.

Investments in the Diversified Bond Fund are stated at cost. Investments are valued through a quoted market price. Earnings are distributed monthly to participants based on their relative participation during the month. Investments that are fixed for longer periods are likely to experience greater variability in

their fair values due to future changes in interest rates. The District had an unrealized gain of \$65,427 at June 30, 2012, which was not reflected in the financial statements of the District.

Investments in time certificates of deposit and savings accounts are authorized by Board policy as permitted by Idaho code Section 67-1210.

Short-Term Interfund Loans Receivables/Payables - During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables."

Inventory - The District does not follow the practice of capitalizing expendable supplies at year-end in the General Fund. All supplies are recorded as expenditures in the period in which they were purchased. However, in the Food Service Fund, the District records inventory of food commodities at cost at year-end.

General Fixed Assets - Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed assets are reported at estimated fair value at the time received.

The Board has set a capitalization threshold of \$5,000. All purchases and improvements to facilities, which are not considered repairs, are capitalized and depreciated using the straight-line method in the government-wide statements and proprietary funds. Lives for buildings and improvements range from 15–30 years. Lives for equipment range from 3–10 years. Vehicles and school buses have estimated lives of 10-20 years.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Accumulated Unpaid Vacation and Sick Pay - Under the terms of the "Lakeland Joint School District Personnel Manual" District employees are granted vacation and sick leave in varying amounts. In the event an employee leaves the District's services, unused vacation credits are compensated at the employee's current rate of pay, ranging from 0 - 15 days. Employees are not paid for unused sick leave upon termination of employment with the District.

Long Term Obligations - In the district-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net assets. In the fund financial statements, governmental fund types recognized bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources

while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Compensation - The Sick Leave Bank represents a type of long-term payroll protection insurance for absences beyond the employee's accumulated sick leave. Participation is optional for all employees eligible for the Idaho Public Employees Retirement System, with all new participants contributing one sick leave day.

The Bank is administered by an in-District five-member committee as provided in the Teacher Negotiated Agreement. At June 30, 2012 there were 127 days of sick leave in the bank.

Short-Term Interfund Receivables/Payables - During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other fund" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables."

Encumbrances - The District does not utilize an encumbrance system.

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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Fund Equity, GASB 54 - The *nonspendable* fund balance category includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The *restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers (grants), or through enabling legislation. The *committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Amounts in the *assigned* fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, *assigned* fund balance represents the remaining amount that is not restricted or committed. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amount not contained in the other classifications.

Deferred Revenue - Deferred revenue in the General, Debt Service, and Capital Projects Funds represent property taxes recorded but not estimated to be collected within 60 days of the end of the accounting period.

Subsequent Events - Management has evaluated subsequent events through the date of the audit report. This is the date the financial statements were available to be issued. Management has concluded that no material subsequent events have occurred.

NOTE 2 Property Tax

The District's property tax is levied each October on the value listed as of the prior January 1 for all real property located in the District. A revaluation of all property is required to be completed no less than every five years. The market value for the District as of January 1, 2011 upon which the 2011 levy was based was \$2,066,723,172.

The District's actual levy was .5433% per \$100 of market valuation for tort liability insurance and claims, 7.3348% for school plant facilities, and 14.5157% for the payment of principal and interest on long-term debt. The combined tax rate to finance educational services other than the payment of principal and interest on long-term debt and plant facility acquisitions for the year ended June 30, 2012 was 16.2686% per \$100, which means the District was required to pass an override levy in the amount of 15.7253% per \$100. The total tax levy for the year ended June 30, 2012 was \$7,878,187 with total tax collections being \$7,458,496.

Taxes are due in two equal installments on the December 20 and June 20 following the levy date. Current tax collections for the year ended June 30, 2012 were 94.67 of the tax levy. Property taxes levied for 2011 are recorded as receivables if uncollected and a deferred revenue amount is recorded to the extent of taxes not estimated to be collected within 60 days of the end of the accounting period.

	General Fund	Debt Service Fund	Capital Projects Fund	Total
Total taxes receivable				
At June 30, 2012	302,399	278,360	128,242	709,001
Less: Taxes estimated to be collected by the County Treasurer by				
August 31, 2012	<u>58,075</u>	<u>55,672</u>	<u>25,649</u>	<u>139,396</u>
Deferred Revenue	<u>\$244,324</u>	<u>\$222,688</u>	<u>\$102,593</u>	<u>\$569,605</u>

NOTE 3 Deposits and Investments

Deposits

	<u>Carrying Amount</u>	<u>Bank Balance</u>
<u>CASH</u>		
Checking and Savings Accounts	<u>\$2,589,022</u>	<u>\$3,316,150</u>

Checking and savings accounts were with Panhandle State Bank of which \$250,000 of interest bearing and non-interest bearing accounts as well as multiple certificate of deposits through various banks were covered by Federal Deposit Insurance. Therefore, \$3,169,035 was covered by FDIC and the remaining \$147,115 balance is in excess of the FDIC insured limit and uncollateralized.

Investments

Detail of investments at June 30, 2012 are as follows:

	<u>Rate</u>	<u>General Fund</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Agency</u>	<u>Total</u>
Investment in State Treasures Pool	Variable	33	78	28	336,380	336,519
State Treasurer Diversified Bond Fund	Variable	<u>1,194,568</u>	-	-	-	<u>1,194,568</u>
Total		<u>\$1,194,601</u>	<u>\$ 78</u>	<u>\$ 28</u>	<u>\$336,380</u>	<u>\$1,531,087</u>

The District's investments, except for amounts held in the State Treasurer's Pool, are classified as uncollateralized.

Investment Maturities

<u>External Investment Pool</u>	<u>Book Value</u>	<u>Market Value</u>	<u>Less than 1 Year</u>	<u>1-8 Years</u>
State Investment Pool	139	139	139	-
Diversified Bond Fund	1,194,601	1,259,994	442,002	752,599

The State Treasurer's Local Government Investment Pool is managed by the State of Idaho treasurer's office. The funds of the pool are invested in certificates of deposit, repurchase agreements, and U.S. government securities. The certificates of deposit are federally insured. The U.S. government securities and the collateral for the repurchase agreements are held in trust by a safekeeping bank.

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. Custodial credit risk for investments is the risk that in the event of the failure of the counter party (e.g. broker-dealer) to a transaction, the District will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The District does not have a policy restricting the amount of deposits and investments subject to custodial credit risk.

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization such as Moody's or Standard & Poor's. The investments of the District at year-end are not required to be rated. The District does not have a policy regarding credit risk.

Interest rate risk is the risk that changes in market interest rates will adversely impact the fair value of an investment. Investments that are fixed for longer periods are likely to experience greater variability in their fair values due to future changes in interest rate. At year-end, the District is not subject to interest rate risk as all investments are held in the State Treasurer's Local Government Investment Pool, which has a maturity of 91 days. The District does not have a policy regarding interest rate risk.

Concentration of credit risk is the risk that concentration of investments with one issuer represents heightened risk of potential loss. No specific percentage identifies when concentration risk is present. The Governmental Accounting Standards Board has adopted a principal that governments should provide note disclosure when five percent of the total investments of the entity are concentrated in any one issuer. Investments in obligations specifically guaranteed by the U.S. government, mutual funds, and other pooled investments are exempt from disclosure. The District has no policy limiting the amount it may invest in any one issuer.

The State Treasurer's Local Government Investment Pool and the Diversified Bond Fund issue their own financial statements, which can be obtained by writing P.O. Box 83720, Boise, ID 83720-0091.

NOTE 4 Changes in Capital Assets

A summary of changes in capital assets and accumulated depreciation is as follows:

	July 1, 2011			June 30, 2012
	<u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u>
Capital Assets not being depreciated				
Land Improvements	<u>1,353,484</u>	-	-	<u>1,353,484</u>
Capital Assets being depreciated				
Buildings	44,836,653			44,836,653
Equipment	1,042,330	19,368		1,061,698
Transportation	<u>2,984,842</u>	<u>246,261</u>		<u>3,231,103</u>
Total depreciated assets	<u>48,775,462</u>	<u>265,629</u>	-	<u>49,129,454</u>
Less: accumulated depreciation				
Buildings	(14,851,571)	(1,093,984)	-	(14,851,571)
Equipment	(671,574)	(67,286)	-	(738,860)
Transportation	<u>(2,360,645)</u>	<u>(171,277)</u>	-	<u>(2,531,922)</u>
Total Accumulated Depreciation	<u>(17,883,790)</u>	<u>(1,332,547)</u>	-	<u>(19,216,337)</u>
Governmental Activities assets (net)	<u>\$32,333,519</u>	<u>\$(1,066,918)</u>	<u>\$ -</u>	<u>\$ 31,266,601</u>

NOTE 5 Long Term Debt

The following is a summary of bond transactions of the District for the year ended June 30, 2012:

General Obligation

Bonds payable at July 1, 2011	18,895,000
Debt issued	3,955,000
Debt retired	<u>6,320,000</u>
Bonds payable at June 30, 2012	<u>\$16,530,000</u>

Bonds payable at June 30, 2012, are comprised of the following individual issues:

General Obligation Bonds:

2012 Refunding Series -		
Original issue of \$3,955,000 due August 15, 2023.		
Interest is stated at 3.0%		3,955,000
Series 2003 –		
Original issue of \$6,900,000 due August 15,		
2014. Interest varies between 3.7% and 4.0%		1,055,000
Series 2005 –		
Original issue of \$9,770,000 due August 15,		
2025. Interest varies between 4.0% and 5.0%		9,770,000
Series 2006 –		
Original issue of \$4,245,000 due August 15,		
2013. Interest varies between 3.15% and 5.25%		<u>1,750,000</u>
Total		<u>\$ 16,530,000</u>

On June 7, 2012, \$3,955,000 of the Series 2003 bonds were refinanced at an interest rate of 3.00%. Repayment on these new bonds will begin during the fiscal year ending June 30, 2013. The refinancing of the Series 2003 bonds resulted in cash flow savings of \$550,433 and an economic gain of \$511,817.

The annual requirements to amortize all debt outstanding as of June 30, 2012 including interest payments are as follows:

SERIES 2003

<u>Date of Redemption</u>	<u>Interest Rate</u>	<u>Bond Principal</u>	<u>Interest Requirement</u>	<u>Total Requirement</u>
08-15-2012	4.000	340,000	20,553	360,553
02-15-2013	-		13,752	13,752
08-15-2013	4.000	350,000	13,753	363,753
02-15-2014			6,752	6,752
08-15-2023	3.700	<u>365,000</u>	<u>6,753</u>	<u>371,753</u>
Total		<u>\$1,055,000</u>	<u>\$61,563</u>	<u>\$1,116,563</u>

SERIES 2005

<u>Date of Redemption</u>	<u>Interest Rate</u>	<u>Bond Principal</u>	<u>Interest Requirement</u>	<u>Total Requirement</u>
08-15-2012	5.000		209,812	209,812
02-15-2013			209,813	209,813
08-15-2013	5.000		209,812	209,812

02-15-2014			209,813	209,813
08-15-2014	5.000	610,000	209,812	819,812
02-15-2015			194,563	194,563
08-15-2015	5.000	635,000	194,562	829,562
02-15-2016			178,688	178,688
08-15-2016	5.000	675,000	178,687	853,687
02-15-2017			161,813	161,813
08-15-2017	5.000	710,000	161,812	871,812
02-15-2018			144,063	144,063
08-15-2018	4.000	770,000	144,062	914,062
02-15-2019			128,663	128,663
08-15-2019	4.000	800,000	128,662	928,662
02-15-2020			112,663	112,663
08-15-2020	4.000	835,000	112,662	947,662
02-15-2021			95,963	95,963
08-15-2021	4.000	870,000	95,962	965,962
02-15-2022			78,563	78,563
08-15-2022	4.000	905,000	78,562	983,562
02-15-2023			60,463	60,463
08-15-2023	4.000	940,000	60,462	1,000,462
02-15-2024			41,663	41,663
08-15-2024	4.125	1,000,000	41,662	1,041,662
02-15-2025			21,038	21,038
08-15-2025	4.125	<u>1,020,000</u>	<u>21,037</u>	<u>1,041,037</u>
Total		<u>\$9,770,000</u>	<u>\$3,485,337</u>	<u>\$13,255,337</u>

SERIES 2006

<u>Date of Redemption</u>	<u>Interest Rate</u>	<u>Bond Principal</u>	<u>Interest Requirement</u>	<u>Total Requirement</u>
08-15-2012	3.500	850,000	38,500	888,500
02-15-2013			23,625	23,625
08-15-2013	5.250	<u>900,000</u>	<u>23,625</u>	<u>923,625</u>
Total		<u>\$1,750,000</u>	<u>\$ 85,750</u>	<u>\$1,835,750</u>

SERIES 2012 – Refunding Series

<u>Date of Redemption</u>	<u>Interest Rate</u>	<u>Bond Principal</u>	<u>Interest Requirement</u>	<u>Total Requirement</u>
08-15-2012			22,417	22,412
02-15-2013			59,325	59,325
08-15-2013			59,325	59,325
02-15-2014			59,325	59,325

08-15-2014			59,325	59,325
02-15-2015			59,325	59,325
08-15-2015	3.00	390,000	59,325	449,325
02-15-2016			53,475	53,475
08-15-2016	3.00	400,000	53,475	453,475
02-15-2017			47,475	47,475
08-15-2017	3.00	415,000	47,475	462,475
02-15-2018			41,250	41,250
08-15-2018	3.00	425,000	41,250	466,250
02-15-2019			34,875	34,875
08-15-2019	3.00	440,000	34,875	474,875
02-15-2020			28,275	28,275
08-15-2020	3.00	455,000	28,275	483,275
02-15-2021			21,450	21,450
08-15-2021	3.00	460,000	21,450	481,450
02-15-2022			14,550	14,550
08-15-2022	3.00	480,000	14,550	494,550
02-15-2023			7,350	7,350
08-15-2023	3.00	<u>490,000</u>	<u>7,350</u>	<u>497,350</u>
		<u>\$3,955,000</u>	<u>\$875,767</u>	<u>\$4,830,762</u>

Combined Totals

<u>Year Ending</u>	<u>Bonds</u>	<u>Interest</u>	<u>Total</u>
2012-2013	1,190,000	597,797	1,787,797
2013-2014	1,250,000	582,405	1,832,405
2014-2015	610,000	523,025	1,133,025
2015-2016	1,025,000	486,050	1,511,050
2016-2017	1,075,000	441,450	1,516,450
2017-2018	1,125,000	394,600	1,519,600
2018-2019	1,195,000	348,850	1,543,850
2019-2020	1,240,000	304,475	1,544,475
2020-2021	1,290,000	258,350	1,548,350
2021-2022	1,330,000	210,525	1,540,525
2022-2023	1,385,000	160,925	1,545,925
2023-2024	1,795,000	116,228	1,911,228
2024-2025	1,000,000	62,700	1,062,700
2025-2026	<u>1,020,000</u>	<u>21,037</u>	<u>1,041,037</u>
Total	\$ <u>16,530,000</u>	<u>4,508,417</u>	<u>21,038,417</u>

Changes in long-term bond obligations: During the year ended June 30, 2012, the following changes occurred in liabilities:

	Balance July 1, 2011	Additions	Reductions	Balance June 30, 2012
2003 Refunding				
Series	1,070,000	-	1,070,000	-
Series 2003	5,705,000	-	4,650,000	1,055,000
Series 2005	9,770,000	-	-	9,770,000
2012 Refunding				
Series	-	3,955,000	-	3,955,000
Series 2006	2,350,000	-	600,000	1,750,000
Deferred Amounts:				
For issuance premium	<u> </u>	<u>394,154</u>	<u>32,846</u>	<u>361,308</u>
Totals	<u>\$18,895,000</u>	<u>\$4,349,154</u>	<u>\$6,352,846</u>	<u>\$16,891,308</u>

The District's Legal Debt Margin is calculated at 5% of the fair market value of property located within the District. At June 30, 2012 the Legal Debt Margin was:

Market Value at January 1, 2011	2,066,723,172
Percentage Allowed	<u>5%</u>
Debt Limitation	103,336,159
Less: Bonded debt at June 30, 2012	<u>16,530,000</u>
Legal Debt Margin	<u>\$ 86,806,159</u>

As of June 30, 2012, \$2,742,454 was available in the debt service fund to service the general obligation bonds.

NOTE 6 Employee's Retirement System

Public Employee Retirement System of Idaho (PERSI) – The PERSI Base Plan, a cost sharing multiple-employer public retirement system, was created by the Idaho State Legislature. It is a defined benefit plan requiring that both the member and the employer contribute. The Plan provides benefits based on members' years of service, age, and compensation. In addition, benefits are provided for disability, death, and survivors of eligible members or beneficiaries. The authority to establish and amend benefit provisions is established in Idaho Code. Designed as a mandatory system for eligible state and school district employees, the legislation provided for other political subdivisions to participate by contractual agreement with PERSI. After 5 years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. For each month of credited service, the annual service retirement allowance is 2.0% (2.3% police/firefighter) of the average monthly salary for the highest consecutive 42 months.

PERSI issues publicly available stand alone financial reports that include audited financial statements and required supplementary information. These reports may be obtained from PERSI’s website www.persi.idaho.gov.

The actuarially determined contribution requirements of the School and its employees are established and may be amended by the PERSI Board of Trustees. For the year ended June 30, 2012, the required contribution rate as a percentage of covered payroll for members was 6.23%. The employer rate as a percentage of covered payroll was 10.39%. Lakeland Joint School District No. 272’s contributions required and paid were \$1,781,904, \$1,891,254 and \$1,889,761 for the three years ended June 30, 2012, 2011, and 2010, respectively.

NOTE 7 Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

NOTE 8 Excess of Actual Expenditures over Budget in Individual Funds

The following funds had an excess of actual expenditures over budget for the year ended June 30, 2012:

<u>Fund</u>	<u>Excess</u>
IDEA Part B – Preschool Fund	1,424
Perkins III, Professional Technical	847
Debt Service	4,033,000
School Plant Facility	350,192

These over-expenditures arose due to an increase in Local, State and Federal funding. To meet the student's education needs, the Board of Trustees approved the additional expenditures when additional funding became available. Idaho Code Section 33-701 allows the District to make budget adjustments to reflect the availability of funds and the requirements of the school district.

NOTE 9 Other Required Individual Fund Disclosures

Generally accepted accounting principles require disclosure of certain information concerning individual funds including:

Interfund Transfers - Transfers to support the operations of other funds are recorded as “Operating Transfers” and are classified with “Other financing sources or uses.” Idaho Code and State Department of Education Regulations mandate transfers into the Capital Projects Fund to cover the depreciation

reimbursement, and transfers into the School Lunch Fund from the General Fund to provide a matching contribution. Total operating transfers are as follows:

<u>Fund</u>	<u>Out</u>	<u>In</u>
General	118,714	45,033
Miscellaneous Grant	33	-
School Plant Facility	-	118,714
Child Nutrition	<u>45,000</u>	<u>-</u>
	<u>\$163,747</u>	<u>\$163,747</u>

NOTE 10 Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the District carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

NOTE 11 Other Post-Employment Benefits

Fiscal year-end 2009 is the first year of recognition of a non-current liability for Other Post-Employment Benefits (OPEB) pursuant to the requirements of GASB Statement 45.

The Lakeland Joint School District #272 Employee Group Benefits Plan is a single-employer plan that provides health insurance benefits to eligible retirees and their dependents from the time of retirement until the employee/retiree reaches age 65 and becomes eligible for Medicare benefits. Retirees pay 100% of the premium cost for themselves and their dependents.

The annual required contribution (ARC) for the plan has been determined under the protected unit credit cost method as of June 30, 2009. Several assumptions were made by the consulting actuaries in determining the ARC, including use of a 45 percent participation rate, and a 4.25 percent discount rate for this valuation, which is considered reasonable for school districts. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year, and amortize any unfunded actuarial liabilities (or funding excess) over a period of twenty-five year. The District funds the benefits on a pay-as-you-go basis from the general assets.

The following table shows the components of the District’s net OPEB obligation to provide access to district healthcare benefits for those retirees who have not

yet reached age 65 and become eligible for benefits under Medicare. The Annual required contribution is recorded as a non-current liability.

GASB Statement 45 requires the District to update the information every two years. Due to the cost of calculating the liability the District did not update the information this fiscal year.

Annual Required Contribution (ARC)

Normal Cost as of July 1, 2008	90,637
Actuarial Accrued Liability (AAL)	1,457,142
Actuarial Value of Assets	0
Unfunded Actuarial Accrued Liability (UAAL)	1,457,142
Amortization factor	25.0
Amortization of the UAAL	58,286
Annual Required Contribution for FY2009	155,252

NOTE 12 – COOPERATIVE SERVICE AGENCY

On August 24, 2010, the patrons of the District passed a plant facility levy to fund the professional technical campus (Kootenai Technical Education Campus) located within the Lakeland Joint School District. The project involves Lakeland, Post Falls School District, Coeur d’Alene School District, North Idaho College, and local businesses. A twenty acre building site has been donated by local businesses for the construction of the facility. The property is situated between property purchased by North Idaho College for a vocational education facility, and property the District purchased for a future high school. The funding for Lakeland’s land purchase was secured through a 2005 bond sale. All three districts were successful in their respective elections. Construction of the facility has begun and will be completed in July 2012. The facility will open in the fall of 2012.

REQUIRED SUPPLEMENTARY INFORMATION

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
For The Year Ended June 30, 2012

	Original Budget	Amended Budget	Actual	Variances	
				Favorable (Unfavorable) Original to Actual	Amended to Actual
REVENUES					
Local:					
Taxes	3,368,614	3,368,614	3,391,330	22,716	22,716
Earnings on investments	76,904	76,904	47,006	(29,898)	(29,898)
Other	87,500	87,500	49,351	(38,149)	(38,149)
Total local	<u>3,533,018</u>	<u>3,533,018</u>	<u>3,487,687</u>	<u>(45,331)</u>	<u>(45,331)</u>
State:					
Base program	15,611,135	15,611,135	15,372,207	(238,928)	(238,928)
Transportation	1,025,000	1,025,000	1,042,132	17,132	17,132
Tuition equivalency	52,500	52,500	61,105	8,605	8,605
Payroll benefits	2,043,138	2,043,138	2,016,241	(26,897)	(26,897)
Revenue in lieu of taxes	9,621	9,621	94,467	84,846	84,846
Other state support	248,814	248,814	138,173	(110,641)	(110,641)
Total state	<u>18,990,208</u>	<u>18,990,208</u>	<u>18,724,325</u>	<u>(265,883)</u>	<u>(265,883)</u>
Federal:					
Restricted	647,500	647,500	539,907	(107,593)	(107,593)
Total revenues	<u>23,170,726</u>	<u>23,170,726</u>	<u>22,751,919</u>	<u>(418,807)</u>	<u>(418,807)</u>
EXPENDITURES					
Current:					
Instruction:					
Salaries	10,793,833	10,793,833	10,979,205	(185,372)	(185,372)
Benefits	3,071,179	3,071,179	3,048,209	22,970	22,970
Purchased services	37,950	37,950	42,058	(4,108)	(4,108)
Supply-materials	266,067	266,067	446,474	(180,407)	(180,407)
Total instruction	<u>14,169,029</u>	<u>14,169,029</u>	<u>14,515,946</u>	<u>(346,917)</u>	<u>(346,917)</u>
Support:					
Salaries	5,343,028	5,343,028	5,400,073	(57,045)	(57,045)
Benefits	1,573,554	1,573,554	1,517,676	55,878	55,878
Purchased services	1,373,082	1,373,082	1,075,994	297,088	297,088
Supply-materials	690,307	690,307	709,761	(19,454)	(19,454)
Insurance	123,478	123,478	117,686	5,792	5,792
Total support	<u>9,103,449</u>	<u>9,103,449</u>	<u>8,821,190</u>	<u>282,259</u>	<u>282,259</u>
Contingency	86,354	86,354	-	86,354	86,354
Total expenditures	<u>23,358,832</u>	<u>23,358,832</u>	<u>23,337,136</u>	<u>21,696</u>	<u>21,696</u>
Excess (deficiency) of revenues other expenditures	<u>(188,106)</u>	<u>(188,106)</u>	<u>(585,217)</u>	<u>(397,111)</u>	<u>(397,111)</u>
Other financing sources (uses):					
Transfer in:					
Special revenue funds	88,106	88,106	45,033	(43,073)	(43,073)
Transfer out:					
Plant facility funds	-	-	(118,714)	(118,714)	(118,714)
Total other financing sources (uses)	<u>88,106</u>	<u>88,106</u>	<u>(73,681)</u>	<u>(161,787)</u>	<u>(161,787)</u>
Net change in fund balance	<u>\$ (100,000)</u>	<u>\$ (100,000)</u>	<u>(658,898)</u>	<u>\$ (558,898)</u>	<u>\$ (558,898)</u>
Fund balance-Beginning of year			1,897,696		
Fund balance-End of year			<u>\$ 1,238,798</u>		

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

**DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For The Year Ended June 30, 2012**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	Variances	
				Favorable (Unfavorable)	
				<u>Original to Actual</u>	<u>Amended to Actual</u>
REVENUES					
Local:					
Taxes	3,000,000	3,000,000	3,037,342	37,342	37,342
Earnings on investments	<u>1,000</u>	<u>1,000</u>	<u>3,300</u>	<u>2,300</u>	<u>2,300</u>
Total local	<u>3,001,000</u>	<u>3,001,000</u>	<u>3,040,642</u>	<u>39,642</u>	<u>39,642</u>
State:					
Other state revenue	<u>58,087</u>	<u>58,087</u>	<u>58,086</u>	<u>(1)</u>	<u>(1)</u>
Total revenues	<u>3,059,087</u>	<u>3,059,087</u>	<u>3,098,728</u>	<u>39,641</u>	<u>39,641</u>
EXPENDITURES					
Debt service					
Interest	757,526	757,526	760,526	(3,000)	(3,000)
Principal	<u>2,290,000</u>	<u>2,290,000</u>	<u>6,320,000</u>	<u>(4,030,000)</u>	<u>(4,030,000)</u>
Total debt service	<u>3,047,526</u>	<u>3,047,526</u>	<u>7,080,526</u>	<u>(4,033,000)</u>	<u>(4,033,000)</u>
Total expenditures	<u>3,047,526</u>	<u>3,047,526</u>	<u>7,080,526</u>	<u>(4,033,000)</u>	<u>(4,033,000)</u>
Excess (deficiency) of revenues over/under expenditures	<u>11,561</u>	<u>11,561</u>	<u>(3,981,798)</u>	<u>(3,993,359)</u>	<u>(3,993,359)</u>
Other financing sources (uses):					
Proceeds from sale of bonds	-	-	3,955,000	3,955,000	3,955,000
Premium on issuance of debt	-	-	394,154	394,154	394,154
Cost of issuance	-	-	(71,585)	(71,585)	(71,585)
Payment to refunded bond escrow agent	<u>-</u>	<u>-</u>	<u>(247,569)</u>	<u>(247,569)</u>	<u>(247,569)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>4,030,000</u>	<u>4,030,000</u>	<u>4,030,000</u>
Net change in fund balance	<u>\$ 11,561</u>	<u>\$ 11,561</u>	48,202	<u>\$ 36,641</u>	<u>\$ 36,641</u>
Fund balance-Beginning of year			<u>2,694,252</u>		
Fund balance-End of year			<u>\$ 2,742,454</u>		

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

**SCHOOL PLANT FACILITY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For The Year Ended June 30, 2012**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	Variances Favorable (Unfavorable)	
				<u>Original to Actual</u>	<u>Amended to Actual</u>
REVENUES					
Local:					
Taxes	1,515,000	1,515,000	1,520,984	5,984	5,984
Earnings on investments	-	-	153	153	153
Other	-	-	19,745	19,745	19,745
Total revenues	<u>1,515,000</u>	<u>1,515,000</u>	<u>1,540,882</u>	<u>25,882</u>	<u>25,882</u>
EXPENDITURES					
Purchased services	1,000	1,000	2,970	(1,970)	(1,970)
Capital objects	1,514,000	1,514,000	1,862,222	(348,222)	(348,222)
Total expenditures	<u>1,515,000</u>	<u>1,515,000</u>	<u>1,865,192</u>	<u>(350,192)</u>	<u>(350,192)</u>
Excess (deficiency) of revenues over/under expenditures	-	-	(324,310)	(324,310)	(324,310)
Other financing sources (uses):					
Transfer in	-	-	118,714	118,714	118,714
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(205,596)	<u>\$ (205,596)</u>	<u>\$ (205,596)</u>
Fund balance-Beginning of year			547,139		
Fund balance-End of year			<u>\$ 341,543</u>		

COMBINING AND INDIVIDUAL FUND STATEMENTS

Lakeland Joint School District No. 272
General Fund

To account for resources traditionally associated with school operations which are not required to be accounted for in another fund.

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

GENERAL FUND
BALANCE SHEET
June 30, 2012

ASSETS

Cash	815,803
Investments	1,194,601
Taxes receivable	302,399
Other receivables:	
State support program	299,742
Other receivables	99,183
Taxes due from county	1,355,935
Interest receivable	<u>2,273</u>

Total assets \$ 4,069,936

LIABILITIES AND FUND EQUITY

Liabilities:	
Accounts payable	39,589
Accrued payroll and benefits	2,547,225
Deferred revenue	<u>244,324</u>

Total liabilities 2,831,138

Fund equity:

Fund balances:	
Unassigned	<u>1,238,798</u>

Total fund equity 1,238,798

Total liabilities and fund equity \$ 4,069,936

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

**GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
For The Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Local:			
Taxes	3,391,330	3,368,614	22,716
Earnings on investments	47,006	76,904	(29,898)
Other	<u>49,351</u>	<u>87,500</u>	<u>(38,149)</u>
Total local	<u>3,487,687</u>	<u>3,533,018</u>	<u>(45,331)</u>
State:			
Base program	15,372,207	15,611,135	(238,928)
Transportation	1,042,132	1,025,000	17,132
Tuition equivalency	61,105	52,500	8,605
Payroll benefits	2,016,241	2,043,138	(26,897)
Revenue in lieu of taxes	94,467	9,621	84,846
Other state support	<u>138,173</u>	<u>248,814</u>	<u>(110,641)</u>
Total state	<u>18,724,325</u>	<u>18,990,208</u>	<u>(265,883)</u>
Federal:			
Restricted	<u>539,907</u>	<u>647,500</u>	<u>(107,593)</u>
Total revenues	<u>22,751,919</u>	<u>23,170,726</u>	<u>(418,807)</u>
EXPENDITURES			
Current:			
Instruction:			
Salaries	10,979,205	10,793,833	(185,372)
Benefits	3,048,209	3,071,179	22,970
Purchased services	42,058	37,950	(4,108)
Supply-materials	<u>446,474</u>	<u>266,067</u>	<u>(180,407)</u>
Total instruction	<u>14,515,946</u>	<u>14,169,029</u>	<u>(346,917)</u>
Support:			
Salaries	5,400,073	5,343,028	(57,045)
Benefits	1,517,676	1,573,554	55,878
Purchased services	1,075,994	1,373,082	297,088
Supply-materials	709,761	690,307	(19,454)
Insurance	<u>117,686</u>	<u>123,478</u>	<u>5,792</u>
Total support	<u>8,821,190</u>	<u>9,103,449</u>	<u>282,259</u>
Contingency	<u>-</u>	<u>86,354</u>	<u>86,354</u>
Total expenditures	<u>23,337,136</u>	<u>23,358,832</u>	<u>21,696</u>

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (Continued)
For The Year Ended June 30, 2012

	Actual	Budget	Variance Favorable (Unfavorable)
Excess (deficiency) of revenues over/under expenditures	(585,217)	(188,106)	(397,111)
Other financing sources (uses):			
Transfer in:			
Special revenue funds	45,033	88,106	(43,073)
Transfer out:			
Plant facility funds	(118,714)	-	(118,714)
Total other financing sources (uses)	(73,681)	88,106	(161,787)
Net change in fund balance	(658,898)	\$ (100,000)	\$ (558,898)
Fund balance-Beginning of year	1,897,696		
Fund balance-End of year	\$ 1,238,798		

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

GENERAL FUND
SCHEDULE OF EXPENDITURES
BY FUNCTION - BUDGET AND ACTUAL
For The Year Ended June 30, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
INSTRUCTION:			
Kindergarten/elementary			
Salaries	4,480,763	4,588,096	107,333
Benefits	1,259,545	1,305,797	46,252
Purchased services	13,973	1,250	(12,723)
Supply-materials	255,964	124,639	(131,325)
Total kindergarten/elementary	<u>6,010,245</u>	<u>6,019,782</u>	<u>9,537</u>
Secondary			
Salaries	4,525,470	4,494,252	(31,218)
Benefits	1,275,780	1,302,767	26,987
Purchased services	4,046	3,000	(1,046)
Supply-materials	181,494	126,008	(55,486)
Total secondary	<u>5,986,790</u>	<u>5,926,027</u>	<u>(60,763)</u>
Alternative School			
Salaries	366,761	337,210	(29,551)
Benefits	96,151	95,618	(533)
Purchased services	8,167	9,500	1,333
Supply-materials	6,926	12,500	5,574
Total alternative school	<u>478,005</u>	<u>454,828</u>	<u>(23,177)</u>
Exceptional child			
Salaries	1,042,407	829,998	(212,409)
Benefits	300,508	228,755	(71,753)
Purchased services	1,175	8,500	7,325
Supply-materials	-	-	-
Total exceptional child	<u>1,344,090</u>	<u>1,067,253</u>	<u>(276,837)</u>
Gifted and talented programs			
Salaries	92,439	90,214	(2,225)
Benefits	24,068	24,756	688
Purchased services	1,861	2,200	339
Supply-materials	1,740	1,920	180
Total gifted and talented programs	<u>120,108</u>	<u>119,090</u>	<u>(1,018)</u>
Extracurricular activities program			
Salaries	412,952	396,500	(16,452)
Benefits	80,978	102,117	21,139
Purchased services	12,836	13,500	664
Total extracurricular activities program	<u>506,766</u>	<u>512,117</u>	<u>5,351</u>

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

GENERAL FUND
 SCHEDULE OF EXPENDITURES
 BY FUNCTION - BUDGET AND ACTUAL (Continued)
 For The Year Ended June 30, 2012

	Actual	Budget	Variance Favorable (Unfavorable)
INSTRUCTION (Continued)			
Summer School			
Salaries	57,895	57,063	(832)
Benefits	11,137	11,369	232
Supply-materials	-	1,000	1,000
Total summer school	<u>69,032</u>	<u>69,432</u>	<u>400</u>
Adult School			
Salaries	518	500	(18)
Benefits	42	-	(42)
Purchased services	350	-	(350)
Total adult school	<u>910</u>	<u>500</u>	<u>(410)</u>
TOTAL INSTRUCTION			
Salaries	10,979,205	10,793,833	(185,372)
Benefits	3,048,209	3,071,179	22,970
Purchased services	42,058	37,950	(4,108)
Supply-materials	446,474	266,067	(180,407)
Total Instruction	<u>\$ 14,515,946</u>	<u>\$ 14,169,029</u>	<u>\$ (346,917)</u>
SUPPORT:			
Attendance, guidance and health			
Salaries	709,951	688,422	(21,529)
Benefits	199,559	197,192	(2,367)
Purchased services	1,108	3,500	2,392
Supply-materials	3,595	3,280	(315)
Total attendance, guidance and health	<u>914,213</u>	<u>892,394</u>	<u>(21,819)</u>
Special services			
Salaries	294,919	337,823	42,904
Benefits	78,743	89,258	10,515
Purchased services	57,305	75,000	17,695
Supply-materials	-	1,500	1,500
Total special services	<u>430,967</u>	<u>503,581</u>	<u>72,614</u>
Instruction improvement			
Salaries	250	-	(250)
Benefits	45	-	(45)
Purchased services	555	-	(555)
Total instruction improvement	<u>850</u>	<u>-</u>	<u>(850)</u>

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

GENERAL FUND
 SCHEDULE OF EXPENDITURES
 BY FUNCTION - BUDGET AND ACTUAL (Continued)
 For The Year Ended June 30, 2012

	Actual	Budget	Variance Favorable (Unfavorable)
SUPPORT (Continued)			
Educational Media			
Salaries	311,532	295,730	(15,802)
Benefits	89,081	96,804	7,723
Supply-materials	29,136	32,240	3,104
Total educational media	<u>429,749</u>	<u>424,774</u>	<u>(4,975)</u>
Instruction related technology			
Salaries	117,899	146,100	28,201
Benefits	31,015	47,087	16,072
Purchased services	300	27,500	27,200
Supply-materials	30,864	25,000	(5,864)
Total instruction related technology	<u>180,078</u>	<u>245,687</u>	<u>65,609</u>
Board of education			
Purchased services	35,735	61,750	26,015
Supply-materials	2,361	500	(1,861)
Insurance	30,496	35,166	4,670
Total board of education	<u>68,592</u>	<u>97,416</u>	<u>28,824</u>
District administration			
Salaries	325,408	303,927	(21,481)
Benefits	90,300	88,023	(2,277)
Purchased services	15,284	24,000	8,716
Supply-materials	5,109	5,000	(109)
Total district administration	<u>436,101</u>	<u>420,950</u>	<u>(15,151)</u>
School administration			
Salaries	1,515,666	1,478,116	(37,550)
Benefits	423,802	433,469	9,667
Purchased services	30,269	38,832	8,563
Supply-materials	9,738	14,587	4,849
Total school administration	<u>1,979,475</u>	<u>1,965,004</u>	<u>(14,471)</u>
Business operations			
Salaries	191,445	191,588	143
Benefits	54,821	56,372	1,551
Purchased services	-	750	750
Supply-materials	-	250	250
Total business operations	<u>246,266</u>	<u>248,960</u>	<u>2,694</u>
Administrative technology			
Salaries	114,579	124,519	9,940
Benefits	32,776	32,468	(308)
Purchased services	22,315	26,000	3,685
Supply-materials	18,501	4,000	(14,501)
Total administrative technology	<u>188,171</u>	<u>186,987</u>	<u>(1,184)</u>

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

GENERAL FUND
 SCHEDULE OF EXPENDITURES
 BY FUNCTION - BUDGET AND ACTUAL (Continued)
 For The Year Ended June 30, 2012

	Actual	Budget	Variance Favorable (Unfavorable)
SUPPORT (Continued)			
Buildings - Care and upkeep			
Salaries	558,349	514,625	(43,724)
Benefits	158,726	165,457	6,731
Purchased services	749,139	946,250	197,111
Supply-materials	54,039	65,000	10,961
Insurance	67,569	62,318	(5,251)
Total buildings - care and upkeep	<u>1,587,822</u>	<u>1,753,650</u>	<u>165,828</u>
General maintenance non-student occupied			
Salaries	31,992	33,272	1,280
Benefits	11,548	12,030	482
Purchased services	6,157	3,500	(2,657)
Supply-materials	28,098	25,000	(3,098)
Total general maintenance non-student occupied	<u>77,795</u>	<u>73,802</u>	<u>(3,993)</u>
General maintenance student occupied			
Salaries	365,168	370,500	5,332
Benefits	114,280	121,549	7,269
Purchased services	107,984	98,500	(9,484)
Supply-materials	101,680	72,000	(29,680)
Total general maintenance student occupied	<u>689,112</u>	<u>662,549</u>	<u>(26,563)</u>
Pupil-to-school transportation			
Salaries	860,200	855,000	(5,200)
Benefits	232,290	233,670	1,380
Purchased services	34,250	54,000	19,750
Supply-materials	374,048	429,950	55,902
Insurance	14,170	12,997	(1,173)
Total pupil-to-school transportation	<u>1,514,958</u>	<u>1,585,617</u>	<u>70,659</u>
General transportation:			
Salaries	2,715	3,406	691
Benefits	690	175	(515)
Purchased services	15,593	13,500	(2,093)
Supply-materials	52,592	12,000	(40,592)
Insurance	5,451	12,997	7,546
Total general transportation	<u>77,041</u>	<u>42,078</u>	<u>(34,963)</u>
TOTAL SUPPORT			
Salaries	5,400,073	5,343,028	(57,045)
Benefits	1,517,676	1,573,554	55,878
Purchased services	1,075,994	1,373,082	297,088
Supply-materials	709,761	690,307	(19,454)
Insurance	117,686	123,478	5,792
Total Support	<u>\$ 8,821,190</u>	<u>\$ 9,103,449</u>	<u>\$ 282,259</u>

Lakeland Joint School District No. 272

Special Revenue Fund

Child Nutrition Fund – To account for costs of operating the school lunch program at the District. Financing is provided by State and Federal assistance and by sales of lunches. Reporting is done as a special revenue fund rather than as an enterprise fund due to the large amounts of State and Federal assistance received by the program.

Federal Forest Fund – To account for unrestricted Federal revenue received from the U.S. Department of Agriculture. This Fund has been used for special capital outlay projects.

Title I-A, ESEA - Improving Basic Programs Fund - To account for restricted Federal revenue to be spent on programs to provide special instruction to disadvantaged students.

Title II-D, ESEA Fund - To account for restricted Federal revenue to be spent on materials to supplement existing programs within the District.

IDEA Part B - School Age Fund - To account for restricted Federal revenue to be spent on programs to provide for special testing, physical therapy, teacher aids, equipment and materials, etc. in special education.

IDEA Part B - Preschool Fund - To account for restricted Federal revenue to be spent on programs to provide for preschool handicapped (3-5 years old) in the same manner provided for school age children in Title VI-B program.

State Professional Technical Fund - To account for restricted State revenue to be spent on equipment and materials for vocational programs.

Title II-A, ESEA – Improving Teacher Quality Fund - To account for restricted Federal revenue to be spent on in-service training of math and/or science teachers.

Title IV-A, ESEA – Safe Drug Free Schools Fund - To account for restricted Federal revenue to be spent on drug education in-service training for teachers and parents and materials for classroom.

State Substance Abuse Fund - To account for restricted State revenue to be spent on drug education in-service training for teachers and parents and materials for classroom.

Technology Grant Fund - To account for restricted State revenue to be spent on capital outlay projects.

Perkins III – Professional Technical Act Fund - To account for restricted Federal revenue to be spent on vocational training for the alternative high school.

Gifted and Talented Fund – To account for State revenues to be spent on in service training for the gifted and talented program.

Professional Technical Academy – To account for Local revenues to be spent on salaries and benefits in vocational activities.

Idaho Reading Initiative Grant Fund – To account for State revenues to be spent on interventions for kindergarten through third grade students whose reading scores fall below grade level.

Miscellaneous Grant Fund – To account for State and Local revenue to be spent on the current needs of the District as indicated by each grant.

ISEE Phase II Grant Fund – To account for State revenue to be spent on professional development to implement Common Core State Standards utilizing Schoolnet.

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS
June 30, 2012

	Child Nutrition	Federal Forest	Title I-A - ESEA Improving Basic Programs	IDEA Part B School-Age	IDEA Part B Pre-School	State Professional Technical	Title II-A ESEA - Improving Teacher Quality	State Substance Abuse	Technology Grant	Perkins III Professional Technical	Gifted and Talented	Idaho Reading Initiative	ISEE PHASE II	Miscellaneous Grant	Combining Total
ASSETS															
Cash	31,691	12,394	-	-	-	-	-	16,937	117,339	-	15,312	40,771	-	27,605	262,049
Investments	19	59	-	-	-	-	-	-	-	-	-	-	-	-	78
Other receivables:															
State reimbursements	-	-	-	-	-	15,510	-	-	-	-	-	-	38,122	-	53,632
Federal reimbursements	-	-	162,690	171,729	5,586	-	33,165	-	-	34,936	-	-	-	-	408,106
Other	391	-	-	-	-	-	-	-	-	-	-	-	-	-	391
Inventory	50,479	-	-	-	-	-	-	-	-	-	-	-	-	-	50,479
Total assets	82,580	12,453	162,690	171,729	5,586	15,510	33,165	16,937	117,339	34,936	15,312	40,771	38,122	27,605	774,735
LIABILITIES AND FUND EQUITY															
Liabilities:															
Bank overdraft	-	-	72,507	68,132	1,862	15,070	12,588	-	-	24,633	-	-	17,013	-	211,805
Accounts payable	1,740	-	-	-	-	-	-	-	-	-	-	-	-	-	1,740
Accrued payroll and benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
benefits	-	-	90,183	103,597	3,724	-	20,577	-	-	10,303	-	-	-	-	228,384
Total liabilities	1,740	-	162,690	171,729	5,586	15,070	33,165	-	-	34,936	-	-	17,013	-	441,929
FUND EQUITY															
Fund Balances:															
Nonspendable	50,479	-	-	-	-	-	-	-	-	-	-	-	-	-	50,479
Restricted	30,361	12,453	-	-	-	440	-	16,937	117,339	-	15,312	40,771	21,109	27,605	282,327
Total fund equity	80,840	12,453	-	-	-	440	-	16,937	117,339	-	15,312	40,771	21,109	27,605	332,806
Total liabilities and fund equity	\$ 82,580	\$ 12,453	\$ 162,690	\$ 171,729	\$ 5,586	\$ 15,510	\$ 33,165	\$ 16,937	\$ 117,339	\$ 34,936	\$ 15,312	\$ 40,771	\$ 38,122	\$ 27,605	\$ 774,735

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - ALL SPECIAL REVENUE FUNDS
For The Year Ended June 30, 2012

	Child Nutrition	Federal Forest	Title I-A - ESEA Improving Basic Programs	Title II-D - ESEA	IDEA Part B School-Age	IDEA Part B Pre-School	State Professional Technical	Title II-A ESEA - Improving Teacher Quality	Title IV-A ESEA - Safe & Drug Free Schools
REVENUES									
Local:									
Earnings on investments	768	38	-	-	-	-	-	-	-
Lunch sales	444,960	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total local	445,728	38	-	-	-	-	-	-	-
State:									
Restricted	-	-	-	-	-	-	58,365	-	-
Other state revenue	-	-	-	-	-	-	-	-	-
Total state	-	-	-	-	-	-	58,365	-	-
Federal:									
School lunch reimbursement	1,010,462	-	-	-	-	-	-	-	-
Restricted	-	38,470	837,426	9,345	835,611	22,424	-	154,609	2,114
Total federal	1,010,462	38,470	837,426	9,345	835,611	22,424	-	154,609	2,114
Total revenues	1,456,190	38,508	837,426	9,345	835,611	22,424	58,365	154,609	2,114
EXPENDITURES									
Current:									
Instruction:									
Salaries	-	-	642,224	-	578,046	16,967	-	114,320	-
Benefits	-	-	180,935	-	181,416	5,439	-	29,153	-
Purchased services	-	-	2,445	-	14,006	-	3,716	11,136	-
Supply-materials	-	-	11,822	-	51,194	18	41,962	-	-
Capital objects	-	-	-	-	503	-	12,687	-	-
Total instruction	-	-	837,426	-	825,165	22,424	58,365	154,609	-
Support:									
Salaries	-	-	-	7,680	6,774	-	-	-	-
Benefits	-	-	-	1,432	3,076	-	-	-	-
Purchased services	-	30,729	-	233	596	-	-	-	2,114
Supply-materials	-	3,888	-	-	-	-	-	-	-
Total support	-	34,617	-	9,345	10,446	-	-	-	2,114
Non-instruction:									
Salaries	195	-	-	-	-	-	-	-	-
Benefits	37	-	-	-	-	-	-	-	-
Purchased services	680,070	-	-	-	-	-	-	-	-
Supply-materials	723,845	-	-	-	-	-	-	-	-
Capital objects	4,252	-	-	-	-	-	-	-	-
Insurance	26,333	-	-	-	-	-	-	-	-
Total non-instruction	1,434,732	-	-	-	-	-	-	-	-
Total expenditures	1,434,732	34,617	837,426	9,345	835,611	22,424	58,365	154,609	2,114
Excess (deficiency) of revenues over/under expenditures	21,458	3,891	-	-	-	-	-	-	-
Other financing sources (uses):									
Transfers out	(45,000)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(45,000)	-	-	-	-	-	-	-	-
Net change in fund balance	(23,542)	3,891	-	-	-	-	-	-	-
Fund balance(deficit)- Beginning of year	104,382	8,562	-	-	-	-	440	-	-
Fund balance- End of year	\$ 80,840	\$ 12,453	\$ -	\$ -	\$ -	\$ -	\$ 440	\$ -	\$ -

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - ALL SPECIAL REVENUE FUNDS (Continued)
For The Year Ended June 30, 2012

	State Substance Abuse	Technology Grant	Perkins III Professional Technical	Gifted & Talented Fund	Professional Technical Academy	Miscellaneous Grant	Idaho Reading Initiative	ISEE PHASE II	Combining Total
REVENUES									
Local:									
Earnings on investments	-	-	-	-	-	-	-	-	806
Lunch sales	-	-	-	-	-	-	-	-	444,960
Other	-	-	-	-	-	7,705	-	-	7,705
Total local	-	-	-	-	-	7,705	-	-	453,471
State:									
Restricted	-	137,267	-	-	-	-	-	-	195,632
Other state revenue	-	-	-	-	-	-	21,354	60,828	82,182
Total state	-	137,267	-	-	-	-	21,354	60,828	277,814
Federal:									
School lunch reimbursement	-	-	-	-	-	-	-	-	1,010,462
Restricted	-	-	60,879	-	-	21,215	-	-	1,982,093
Total federal	-	-	60,879	-	-	21,215	-	-	2,992,555
Total revenues	-	137,267	60,879	-	-	28,920	21,354	60,828	3,723,840
EXPENDITURES									
Current:									
Instruction:									
Salaries	-	-	49,126	-	-	-	5,485	-	1,406,168
Benefits	-	-	12,600	-	-	-	439	-	409,982
Purchased services	-	-	-	607	10,218	25	-	-	42,153
Supply-materials	-	-	-	-	-	1,100	-	-	106,096
Capital objects	-	-	-	-	-	1,000	-	-	14,190
Total instruction	-	-	61,726	607	10,218	2,125	5,924	-	1,978,589
Support:									
Salaries	-	-	-	-	-	-	-	26,870	41,324
Benefits	-	-	-	-	-	-	-	5,080	9,588
Purchased services	1,319	9,964	-	-	-	-	-	7,769	52,724
Supply-materials	-	-	-	-	-	-	-	-	3,888
Total support	1,319	9,964	-	-	-	-	-	39,719	107,524
Non-instruction:									
Salaries	-	-	-	-	-	-	-	-	195
Benefits	-	-	-	-	-	-	-	-	37
Purchased services	-	-	-	-	-	-	-	-	680,070
Supply-materials	-	-	-	-	-	-	-	-	723,845
Capital objects	-	-	-	-	-	-	-	-	4,252
Insurance	-	-	-	-	-	-	-	-	26,333
Total non-instruction	-	-	-	-	-	-	-	-	1,434,732
Total expenditures	1,319	9,964	61,726	607	10,218	2,125	5,924	39,719	3,520,845
Excess (deficiency) of revenues over/under expenditures	(1,319)	127,303	(847)	(607)	(10,218)	26,795	15,430	21,109	202,995
Other financing sources (uses):									
Transfer out	-	-	-	-	-	(33)	-	-	(45,033)
Total other financing sources (uses)	-	-	-	-	-	(33)	-	-	(45,033)
Net change in fund balance	(1,319)	127,303	(847)	(607)	(10,218)	26,762	15,430	21,109	157,962
Fund balance-(deficit) Beginning of year	18,256	(9,964)	847	15,919	10,218	843	25,341	-	174,844
Fund balance- End of year	\$ 16,937	\$ 117,339	\$ -	\$ 15,312	\$ -	\$ 27,605	\$ 40,771	\$ 21,109	\$ 332,806

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

**CHILD NUTRITION FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For The Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUE			
Local:			
Earnings on investments	768	250	518
Lunch sales	444,960	481,232	(36,272)
Total local	<u>445,728</u>	<u>481,482</u>	<u>(35,754)</u>
Federal:			
School lunch reimbursement	<u>1,010,462</u>	<u>979,912</u>	<u>30,550</u>
Total revenue	<u>1,456,190</u>	<u>1,461,394</u>	<u>(5,204)</u>
EXPENDITURES			
Current:			
Non-instruction:			
Salaries	195	-	(195)
Benefits	37	-	(37)
Purchased services	680,070	685,553	5,483
Supply-materials	723,845	712,490	(11,355)
Capital objects	4,252	25,000	20,748
Insurance	<u>26,333</u>	<u>24,603</u>	<u>(1,730)</u>
Total expenditures	<u>1,434,732</u>	<u>1,447,646</u>	<u>12,914</u>
Excess (deficiency) of revenues over/under expenditures	21,458	13,748	7,710
Other financing sources (uses):			
Transfer out	<u>(45,000)</u>	<u>(45,000)</u>	<u>-</u>
Net change in fund balance	(23,542)	<u>\$ (31,252)</u>	<u>\$ 7,710</u>
Fund balance-Beginning of year	<u>104,382</u>		
Fund balance-End of year	<u>\$ 80,840</u>		

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

FEDERAL FOREST FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For The Year Ended June 30, 2012

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
Local:			
Earnings on investments	38	-	38
Federal:			
Restricted	38,470	37,500	970
Total revenues	38,508	37,500	1,008
EXPENDITURES			
Current:			
Support:			
Purchased services	30,729	32,500	1,771
Supply-materials	3,888	5,000	1,112
Total expenditures	34,617	37,500	2,883
Net change in fund balance	3,891	\$ -	\$ 3,891
Fund balance-Beginning of year	8,562		
Fund balance-End of year	\$ 12,453		

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For The Year Ended June 30, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
REVENUES			
Federal:			
Restricted - ARRA	6,174	-	6,174
Restricted	<u>831,252</u>	<u>879,045</u>	<u>(47,793)</u>
Total revenues	<u>837,426</u>	<u>879,045</u>	<u>(41,619)</u>
EXPENDITURES			
Current:			
Instruction:			
Salaries	642,224	584,567	(57,657)
Benefits	180,935	189,031	8,096
Purchased services	2,445	15,000	12,555
Supply-materials	<u>11,822</u>	<u>60,000</u>	<u>48,178</u>
Total Instruction	<u>837,426</u>	<u>848,598</u>	<u>11,172</u>
Total expenditures	<u>837,426</u>	<u>848,598</u>	<u>11,172</u>
Excess (deficiency) of revenues over/under expenditures	-	30,447	(30,447)
Other financing sources (uses):			
Transfer out	-	<u>(20,246)</u>	<u>20,246</u>
Net change in fund balance	-	<u><u>\$ 10,201</u></u>	<u><u>\$ (10,201)</u></u>
Fund balance-Beginning of year	-		
Fund balance-End of year	<u><u>\$ -</u></u>		

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

TITLE II-D, ESEA FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
For The Year Ended June 30, 2012

REVENUES

Federal:

 Restricted - ARRA 9,345

Total revenues 9,345

EXPENDITURES

Current:

 Support:

 Salaries 7,680

 Benefits 1,432

 Purchased services 233

Total expenditures 9,345

Net change in fund balance -

Fund balance-Beginning of year -

Fund balance-End of year \$ -

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

**IDEA PART B - SCHOOL AGE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For The Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
REVENUES			
Federal:			
Restricted - ARRA	79,284	70,000	9,284
Restricted	<u>756,327</u>	<u>758,052</u>	<u>(1,725)</u>
Total revenues	<u>835,611</u>	<u>828,052</u>	<u>7,559</u>
EXPENDITURES			
Current:			
Instruction:			
Salaries	578,046	610,098	32,052
Benefits	181,416	183,237	1,821
Purchased services	14,006	121,857	107,851
Supply-materials	51,194	70,000	18,806
Capital objects	503	-	(503)
Total Instruction	<u>825,165</u>	<u>985,192</u>	<u>160,027</u>
Support:			
Purchased services	6,774	-	(6,774)
Supply-materials	3,076	-	(3,076)
Capital objects	596	-	(596)
Total Support	<u>10,446</u>	<u>-</u>	<u>(10,446)</u>
Total expenditures	<u>835,611</u>	<u>985,192</u>	<u>149,581</u>
Excess (deficiency) of revenues over/under expenditures	-	(157,140)	157,140
Other financing sources (uses):			
Transfer out	<u>-</u>	<u>(22,860)</u>	<u>22,860</u>
Net change in fund balance	-	<u><u>\$ (180,000)</u></u>	<u><u>\$ 180,000</u></u>
Fund balance-Beginning of year	<u>-</u>		
Fund balance-End of year	<u><u>\$ -</u></u>		

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

IDEA PART B - PRESCHOOL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For The Year Ended June 30, 2012

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
Federal:			
Restricted	22,424	21,000	1,424
Total revenues	22,424	21,000	1,424
EXPENDITURES			
Current:			
Instruction:			
Salaries	16,967	16,325	(642)
Benefits	5,439	4,675	(764)
Supply-materials	18	-	(18)
Total expenditures	22,424	21,000	(1,424)
Net change in fund balance	-	\$ -	\$ -
Fund balance-Beginning of year	-		
Fund balance-End of year	\$ -		

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

STATE PROFESSIONAL TECHNICAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For The Year Ended June 30, 2012

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
State:			
Restricted	58,365	68,614	(10,249)
Total revenues	58,365	68,614	(10,249)
EXPENDITURES			
Current:			
Instruction:			
Purchased services	3,716	8,100	4,384
Supply-materials	41,962	50,564	8,602
Capital objects	12,687	9,950	(2,737)
Total expenditures	58,365	68,614	10,249
Net change in fund balance	-	\$ -	\$ -
Fund balance-Beginning of year	440		
Fund balance-End of year	\$ 440		

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For The Year Ended June 30, 2012

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
Federal:			
Restricted	154,609	158,412	(3,803)
Total revenues	154,609	158,412	(3,803)
EXPENDITURES			
Current:			
Instruction:			
Salaries	114,320	147,936	33,616
Benefits	29,153	40,476	11,323
Purchased services	11,136	-	(11,136)
Total expenditures	154,609	188,412	33,803
Net change in fund balance	-	\$ (30,000)	\$ 30,000
Fund balance-Beginning of year	-		
Fund balance-End of year	\$ -		

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

TITLE IV-A, ESEA - SAFE & DRUG FREE SCHOOLS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
For The Year Ended June 30, 2012

REVENUES

Federal:

 Restricted 2,114

Total revenues 2,114

EXPENDITURES

Current:

 Support:

 Purchased services 2,114

Total expenditures 2,114

Net change in fund balance -

Fund balance-Beginning of year -

Fund balance-End of year \$ -

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

STATE SUBSTANCE ABUSE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
For The Year Ended June 30, 2012

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
Total revenues	-	-	-
EXPENDITURES			
Current:			
Instruction:			
Purchased services	1,319	7,500	6,181
Supply-materials		7,500	7,500
Total expenditures	1,319	15,000	13,681
Net change in fund balance	(1,319)	\$ (15,000)	\$ 13,681
Fund balance-Beginning of year	18,256		
Fund balance-End of year	\$ 16,937		

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

TECHNOLOGY GRANT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
For The Year Ended June 30, 2012

REVENUES

State:

 Restricted 137,267

Total revenues 137,267

EXPENDITURES

Current:

 Support:

 Purchases services 9,964

Total expenditures 9,964

Net change in fund balance 127,303

Fund balance-Beginning of year (9,964)

Fund balance-End of year \$ 117,339

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

PERKINS III, PROFESSIONAL TECHNICAL ACT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For The Year Ended June 30, 2012

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
Federal:			
Restricted	60,879	60,879	-
Total revenues	60,879	60,879	-
EXPENDITURES			
Current:			
Instruction:			
Salaries	49,126	45,730	(3,396)
Benefits	12,600	11,799	(801)
Purchases services		2,850	2,850
Supply-materials		500	500
Total expenditures	61,726	60,879	(847)
Net change in fund balance	(847)	\$ -	\$ (847)
Fund balance-Beginning of year	847		
Fund balance-End of year	\$ -		

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

GIFTED AND TALENTED FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For The Year Ended June 30, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
REVENUES			
Total revenues	-	-	-
EXPENDITURES			
Current:			
Instruction:			
Purchased services	607	6,500	5,893
Supply-materials	-	1,000	1,000
Total expenditures	<u>607</u>	<u>7,500</u>	<u>6,893</u>
Net change in fund balance	(607)	<u>\$ (7,500)</u>	<u>\$ 6,893</u>
Fund balance-Beginning of year	<u>15,919</u>		
Fund balance-End of year	<u>\$ 15,312</u>		

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

PROFESSIONAL TECHNICAL ACADEMY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
For The Year Ended June 30, 2012

REVENUES	-
EXPENDITURES	
Current:	
Instruction:	
Purchased services	<u>10,218</u>
Total expenditures	<u>10,218</u>
Net change in fund balance	(10,218)
Fund balance-Beginning of year	<u>10,218</u>
Fund balance-End of year	<u><u>\$ -</u></u>

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

IDAHO READING INITIATIVE GRANT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For The Year Ended June 30, 2012

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
State:			
Restricted	21,354	8,500	12,854
Total revenues	21,354	8,500	12,854
EXPENDITURES			
Current:			
Instruction:			
Salaries	5,485	4,500	(985)
Benefits	439	410	(29)
Purchased services	-	2,500	2,500
Supply-materials	-	1,090	1,090
Total expenditures	5,924	8,500	2,576
Net change in fund balance	15,430	\$ -	\$ 15,430
Fund balance-Beginning of year	25,341		
Fund balance-End of year	\$ 40,771		

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

MISCELLANEOUS GRANT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
For The Year Ended June 30, 2012

REVENUES

Local:

Other local revenue 7,705

Federal:

Restricted 21,215

Total revenues 28,920

EXPENDITURES

Current:

Instruction:

Purchased services 25

Supply-materials 1,100

Capital objects 1,000

Total expenditures 2,125

Excess (deficiency) of revenues
over/under expenditures 26,795

Other financing sources (uses):

Transfer out (33)

Net change in fund balance 26,762

Fund balance-Beginning of year 843

Fund balance-End of year \$ 27,605

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

ISEE PHASE II GRANT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
For The Year Ended June 30, 2012

REVENUES

State:

Other state revenue 60,828

Total revenues 60,828

EXPENDITURES

Current:

Support:

Salaries 26,870

Benefits 5,080

Purchased services 7,769

Total expenditures 39,719

Net change in fund balance 21,109

Fund balance-Beginning of year -

Fund balance-End of year \$ 21,109

Lakeland Joint School District No. 272
Debt Service Fund

The debt service fund is established to receive property taxes levied for the redemption of general obligation bonds and payment of interest on those bonds as it is due. Funds are deposited into the debt service bank account and coupons and bonds are redeemed directly against that account. The District is allowed by law to carry in fund balance an additional seven months bond requirements in this fund to cover the cash flow requirements.

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

DEBT SERVICE FUND
BALANCE SHEET
June 30, 2012

ASSETS

Cash	1,556,855	
Investments	28	
Taxes receivable	278,360	
Other receivables:		
Taxes due from county	<u>1,130,649</u>	

Total assets \$ 2,965,892

LIABILITIES AND FUND EQUITY

Liabilities:

Accounts payable	750	
Deferred revenue	<u>222,688</u>	
Total liabilities		223,438

Fund equity:

Fund balance		
Restricted	<u>2,742,454</u>	
Total fund equity		<u>2,742,454</u>

Total liabilities and fund equity \$ 2,965,892

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For The Year Ended June 30, 2012

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
Local:			
Taxes	3,037,342	3,000,000	37,342
Earnings on investments	3,300	1,000	2,300
Total local	3,040,642	3,001,000	39,642
State:			
Other state revenue	58,086	58,087	(1)
Total revenues	3,098,728	3,059,087	39,641
EXPENDITURES			
Debt service			
Interest	760,526	757,526	(3,000)
Principal	6,320,000	2,290,000	(4,030,000)
Total debt service	7,080,526	3,047,526	(4,033,000)
Total expenditures	7,080,526	3,047,526	(4,033,000)
Excess (deficiency) of revenues over/under expenditures	(3,981,798)	11,561	(3,993,359)
Other financing sources (uses):			
Proceeds from sale of bonds	3,955,000	-	3,955,000
Premium on issuance of debt	394,154	-	394,154
Cost of issuance	(71,585)	-	(71,585)
Payment to refunded bond escrow agent	(247,569)	-	(247,569)
Total other financing sources (uses)	4,030,000	-	4,030,000
Net change in fund balance	48,202	\$ 11,561	\$ 36,641
Fund balance-Beginning of year	2,694,252		
Fund balance-End of year	\$ 2,742,454		

Lakeland Joint School District No. 272
School Plant Facility Fund

This fund is established to account for appropriated funds to acquire plant facility items. Financing is provided by tax revenues.

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

SCHOOL PLANT FACILITY FUND
BALANCE SHEET
June 30, 2012

ASSETS

Cash	98,780
Taxes receivable	128,242
Other receivables:	
Taxes due from county	<u>568,398</u>

\$795,420

Total assets

LIABILITIES AND FUND EQUITY

Liabilities:

Accounts payable	351,284
Deferred revenue	<u>102,593</u>
Total liabilities	<u>453,877</u>

Fund equity:

Fund balance	
Restricted	<u>341,543</u>
Total fund equity	<u>341,543</u>

341,543

Total liabilities and fund equity

\$795,420

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

SCHOOL PLANT FACILITY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For The Year Ended June 30, 2012

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
Local:			
Taxes	1,520,984	1,515,000	5,984
Earnings on investments	153	-	153
Other	19,745	-	19,745
Total revenues	1,540,882	1,515,000	25,882
 EXPENDITURES			
Purchases services	2,970	1,000	(1,970)
Capital objects	1,862,222	1,514,000	(348,222)
Total expenditures	1,865,192	1,515,000	(350,192)
Excess (deficiency) of revenues over/under expenditures	(324,310)	-	(324,310)
Other financing sources (uses):			
Transfer in	118,714	-	118,714
Net change in fund balance	(205,596)	\$ -	\$ (205,596)
Fund balance-Beginning of year	547,139		
Fund balance-End of year	\$ 341,543		

Lakeland Joint School District No. 272
Agency Fund

The agency fund includes funds held for student groups by the District for disbursement as dictated by the individual student groups. Operations of these student groups are not considered a part of District financial operations.

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
STUDENT GROUP AGENCY FUND
For The Year Ended June 30, 2012

	<u>Balance</u> <u>07/01/11</u>	<u>Net</u> <u>Change</u>	<u>Balance</u> <u>06/30/12</u>
ASSETS			
Cash and investments	<u>337,390</u>	<u>66,330</u>	<u>403,720</u>
Total assets	<u><u>\$337,390</u></u>	<u><u>\$66,330</u></u>	<u><u>\$403,720</u></u>
LIABILITIES			
Due to student groups	<u>337,390</u>	<u>66,330</u>	<u>403,720</u>
Total liabilities	<u><u>\$337,390</u></u>	<u><u>\$66,330</u></u>	<u><u>\$403,720</u></u>

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended June 30, 2012

	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Federal Grant Number</u>	<u>Expenditures</u>
U. S. Department of Agriculture				
Passed through State Department of Education				
School Lunch	10.555	12-272	2012IN109947	697,394
Breakfast Program	10.553	12-272	2012IN109947	185,640
Fresh Fruit and Vegetable	10.582	12-272	2012CL160347	56,834
Team Nutriton Grant	10.574	12-272	2010IN350330	1,000
Food Distribuiton (non-cash)	10.550	12-272	2012IN109947	69,594
 Federal Forest	 10.665	 12-272		 <u>34,617</u>
Total U.S. Department of Agriculture				<u>1,045,079</u>
U.S. Department of Education				
Passed through State Department of Education				
Education Jobs Fund	84.410	12-272	S410A100013	463,022
Title I-A, ESEA - Improving Basic Programs	84.010	12-272	S010A090012	769,346
Title I-A, ESEA - Improving Basic Programs - ARRA	84.389	12-272	S389A090012	68,080
Part B, IDEA - School Age	84.027	12-272	H027A100088	672,520
Part B, IDEA - School Age - ARRA	84.391	12-272	H391A090088	163,091
Perkins III, Professional Technical	84.048	12-272	V048A110012	61,726
Part B, IDEA - Preschool	84.173	12-272	H173A090030	22,424
Title II-A, ESEA - Improving Teacher Quality	84.367	12-272	S367A110011	154,609
Title IV-A, ESEA - Safe & Drug Free Schools	84.186	12-272	Q186A090013	2,114
Title II-D, ESEA - ARRA	84.386	12-272	S386A090012	9,345
Total U.S. Department of Education				<u>2,386,277</u>
Total Expenditures				<u>\$ 3,431,356</u>

SINGLE AUDIT SECTION

Lakeland Joint School District No. 272
Notes to Schedule of Expenditures of Federal Awards
For The Year Ended June 30, 2012

GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the expenditure activity of all federal awards programs of the Lakeland Joint School District No. 272. All expenditures of federal awards received directly from federal agencies as well as expenditures of federal awards passed through other government agencies are included on the schedule.

BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis accounting.

HAYDEN ROSS, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

SINCE 1938

Jim Pilcher, CPA/PFS • Dave Jones, CPA/PFS • Brad Lewis, CPA/PFS • Cade Konen, CPA/PFS • Nathan Strong, CPA/PFS • Mark Watson, CPA

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
Lakeland Joint School District No. 272
Rathdrum, Idaho 83858

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Lakeland Joint School District No. 272 as of and for the year ended June 30, 2012, which collectively comprise the Lakeland Joint School District No. 272's basic financial statements and have issued our report thereon dated October 7, 2012. 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.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered the Lakeland Joint School District No. 272's internal control over financial reporting as a basis for designing our auditing procedures 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 Lakeland Joint School District No. 272's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Lakeland Joint School District No. 272's internal control over financial reporting.

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 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Lakeland Joint School District No. 272's financial statements are free of 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 that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the audit committee, Board of Trustees, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Hayden Ross, PLLC

Moscow, Idaho
October 7, 2012

HAYDEN ROSS, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

SINCE 1938

Jim Pilcher, CPA/PFS • Dave Jones, CPA/PFS • Brad Lewis, CPA/PFS • Cade Konen, CPA/PFS • Nathan Strong, CPA/PFS • Mark Watson, CPA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Trustees
Lakeland Joint School District No. 272
Rathdrum, Idaho 83858

COMPLIANCE

We have audited the compliance of the Lakeland Joint School District No. 272 with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to its major federal programs for the year ended June 30, 2012. The Lakeland Joint School District No. 272's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Lakeland Joint School District No. 272's management. Our responsibility is to express an opinion on the Lakeland Joint School District No. 272's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Lakeland Joint School District No. 272's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Lakeland Joint School District No. 272's compliance with those requirements.

In our opinion, the Lakeland Joint School District No. 272 complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended June 30, 2012.

INTERNAL CONTROL OVER COMPLIANCE

The management of the Lakeland Joint School District No. 272 is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Lakeland Joint School District No. 272's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of the Lakeland Joint School District No. 272's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

This report is intended solely for the information and use of the audit committee, management, Board of Trustees, and federal awarding agencies and pass-through entities and is not intended to be used by anyone other than these specified parties.

Hayden Ross, PLLC

Moscow, Idaho
October 7, 2012

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2012

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Qualified

Internal control over financial reporting:

- material weakness(es) identified? _____ yes _____ x no

- significant deficiency(ies) identified? _____ yes _____ x none reported

Noncompliance material to financial statements noted? _____ yes _____ x no

Federal Awards

Internal control over major programs:

- material weakness(es) identified? _____ yes _____ x no

- significant deficiency(ies) identified? _____ yes _____ x none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 501(a) of OMB Circular A-133? _____ yes _____ x no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.555	School Lunch program
10.553	Breakfast program
10.550	Food Distribution program
10.574	Team Nutrition
10.582	Fresh Fruit and Vegetable program

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as a low-risk auditee? _____ x yes _____ no

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For The Year Ended June 30, 2012

Section II - Financial Statement Findings

None.

Section III - Federal Award Findings and Questioned Costs

None.

Lakeland High School

7006 W Highway 53 Rathdrum, ID 83858-0069

School Phone: 208-687-0181 Home Phone: Fax: 208-687-1313 tderrick@lakeland272.org



Superintendent
Mary Ann Ranells, Ph.D.

Principal
Conrad Underdahl

Vice Principal
Curt Carr

Athletic Director
Trent Derrick

Varsity Basketball (Boys) 2012-2013

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Nov. 27	@ Cheney	Cheney H.S.	3:30PM	7:30PM
Saturday	Dec. 01	@ Bonners Ferry	BFHS	1:00PM	6:30PM
Tuesday	Dec. 04	West Valley	LHS		7:30PM
Tuesday	Dec. 11	East Valley High School-Spokane	LHS		7:45PM
Thursday	Dec. 13	Colville	LHS		7:30PM
Saturday	Dec. 15	* Lewiston	LHS		6:00PM
Tuesday	Dec. 18	Pullman	LHS		7:45PM
Friday	Dec. 21	* @ Post Falls	PFHS	6:00PM	7:30PM
Thursday	Dec. 27	@ Lake City Christmas Tournament	LCHS		TBA
Friday	Dec. 28	@ Lake City Christmas Tournament	LCHS		TBA
Saturday	Dec. 29	@ Lake City Christmas Tournament	LCHS		TBA
Tuesday	Jan. 08	Moscow	LHS		7:00PM
Thursday	Jan. 10	Timberlake	LHS		7:30PM
Tuesday	Jan. 15	* @ Coeur d'Alene	CHS	5:00PM	7:00PM
Thursday	Jan. 17	* Sandpoint	LHS		7:00PM
Friday	Jan. 25	* Lake City	LHS		7:00PM
Tuesday	Jan. 29	* @ Moscow	Bear Den - MJHS	1:00PM	7:00PM
Friday	Feb. 01	@ Priest River	PRLHS	2:15PM	7:30PM
Tuesday	Feb. 05	@ Kellogg	Kellogg	2:15PM	7:15PM
Friday	Feb. 08	* @ Sandpoint	SDPTHs	2:15PM	7:00PM
Tuesday	Feb. 12	* @ 4A Regional Tournament-2vs3	High Seed Hosts	TBA	7:00PM
Thursday	Feb. 14	* @ 4A Regional Tournament -1vsW	High Seed Hosts	TBA	7:00PM
Tuesday	Feb. 19	* @ 4A Regional Tournament - Elimination	High Seed Hosts		7:00PM
Thursday	Feb. 21	* @ 4A Regional Tournament-Championship	High Seed Hosts		7:00PM
Friday	Feb. 22	* @ 4A Regional Tournament-If Needed	High Seed Hosts		7:00PM
Thursday	Feb. 28	@ State Tournament	Borah H.S.		TBA
Friday	Mar. 01	@ State Tournament	Borah H.S.		TBA
Saturday	Mar. 02	@ State Tournament	Borah H.S.		TBA



Lakeland High School

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Vice Principal
Curt Carr

Athletic Director
Trent Derrick

JV Basketball (Boys) 2012-2013

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Nov. 27	@ Cheney	Cheney H.S.	3:30PM	5:45PM
Saturday	Dec. 01	@ Bonners Ferry	BFHS	10:30AM	2:30PM
Tuesday	Dec. 04	West Valley	LHS -AX		4:00PM
Tuesday	Dec. 11	East Valley High School-Spokane	LHS -AX		5:45PM
Thursday	Dec. 13	Colville	LHS -AX		4:00PM
Saturday	Dec. 15	* Lewiston	LHS		4:30PM
Tuesday	Dec. 18	Pullman	LHS -AX		4:00PM
Thursday	Dec. 20	* Post Falls	LHS		7:00PM
Thursday	Dec. 27	Lake City Christmas Tournament	LHS		TBA
Friday	Dec. 28	Lake City Christmas Tournament	LHS		TBA
Saturday	Dec. 29	Lake City Christmas Tournament	LHS		TBA
Tuesday	Jan. 08	* Moscow	LHS -AX		4:00PM
Thursday	Jan. 10	Timberlake	LHS -AX		4:00PM
Tuesday	Jan. 15	* @ Coeur d'Alene	CHS	4:00PM	5:30PM
Thursday	Jan. 17	* Sandpoint	LHS -AX		4:00PM
Friday	Jan. 25	* Lake City	LHS		5:30PM
Tuesday	Jan. 29	* @ Moscow	Bear Den - MJHS	1:00PM	5:30PM
Friday	Feb. 01	@ Priest River	PRLHS	2:15PM	5:45PM
Tuesday	Feb. 05	@ Kellogg	Kellogg	2:15PM	5:45PM
Friday	Feb. 08	* @ Sandpoint	SDPTH	2:15PM	5:30PM

Lakeland High School

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Trent Derrick

C Basketball (Boys) 2012-2013

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Nov. 27	@ Cheney	Cheney H.S.	2:00PM	4:00PM
Saturday	Dec. 01	@ Bonners Ferry	BFMS	10:30AM	2:00PM
Tuesday	Dec. 04	West Valley	LHS -AX		5:30PM
Tuesday	Dec. 11	@ East Valley High School-Spokane	East Valley Middle School	2:20PM	5:30PM
Thursday	Dec. 13	Colville	LHS -AX		5:30PM
Saturday	Dec. 15	@ Clarkston FR Tournament	Clarkston HS	6:45AM	11:00AM
Tuesday	Dec. 18	Pullman	LHS -AX		5:30PM
Thursday	Dec. 20	* @ Post Falls	PFHS	4:00PM	7:00PM
Tuesday	Jan. 08	* Moscow	LHS -AX		5:30PM
Thursday	Jan. 10	Timberlake	LHS -AX		5:30PM
Tuesday	Jan. 15	* @ Coeur d'Alene	CHS	4:00PM	5:30PM
Thursday	Jan. 17	* Sandpoint	LHS -AX		5:30PM
Friday	Jan. 25	* Lake City	LHS		4:00PM
Tuesday	Jan. 29	* @ Moscow	Bear Den - MJHS	1:00PM	4:00PM
Friday	Feb. 01	@ Priest River	PRLHS	2:15PM	4:15PM
Tuesday	Feb. 05	@ Kellogg	Kellogg	2:15PM	4:15PM
Friday	Feb. 08	* @ Sandpoint	SDPths	2:15PM	4:00PM

Lakeland High School

7006 W Highway 53 Rathdrum, ID 83858-0069

School Phone: 208-687-0181 Home Phone: Fax: 208-687-1313 tderrick@lakeland272.org



Superintendent
Mary Ann Ranells, Ph.D.

Principal
Conrad Underdahl

Vice Principal
Curt Carr

Athletic Director
Trent Derrick

Varsity Basketball (Girls) 2012-2013

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Nov. 06	Girls Basketball Jamboree	LHS			5:00PM
Friday	Nov. 09	Priest River	LHS			7:30PM
Saturday	Nov. 10	@ St. Maries	St. Maries Public		12:00PM	4:00PM
Tuesday	Nov. 13	* Lake City	LHS			7:00PM
Friday	Nov. 16	* @ Coeur d'Alene	CHS		5:00PM	7:00PM
Tuesday	Nov. 20	* Lewiston	LHS			7:00PM
Tuesday	Nov. 27	@ Cheney	Cheney H.S.	1:50PM	2:00PM	5:45PM
Thursday	Nov. 29	@ Timberlake	TLHS		5:00PM	7:30PM
Saturday	Dec. 01	@ Bonners Ferry	BFHS		1:00PM	4:15PM
Tuesday	Dec. 04	West Valley	LHS			5:45PM
Tuesday	Dec. 11	East Valley High School-Spokane	LHS			6:00PM
Thursday	Dec. 13	Colville	LHS			6:00PM
Tuesday	Dec. 18	Pullman	LHS			6:00PM
Friday	Dec. 21	* @ Post Falls	PFHS		4:30PM	5:30PM
Thursday	Jan. 03	Northwest Christian School-Colbert	LHS			6:00PM
Saturday	Jan. 05	* @ Sandpoint	SDPTHS		1:00PM	6:00PM
Tuesday	Jan. 08	* Moscow	LHS			5:30PM
Thursday	Jan. 10	Timberlake	LHS			5:45PM
Thursday	Jan. 17	* Sandpoint	LHS			5:30PM
Saturday	Jan. 19	* @ Moscow	Bear Den - MJHS		12:00PM	6:00PM
Friday	Jan. 25	@ Kellogg	Kellogg	2:05PM	2:15PM	7:15PM
Tuesday	Jan. 29	* @ 4A Regional Tournament- 2vs3	High Seed Hosts			7:00PM
Thursday	Jan. 31	* @ 4A Regional Tournament -1vsW	#1 Seed Hosts		3:15PM	7:00PM
Saturday	Feb. 02	* @ 4A Regional Tournament - Elimination	High Seed Hosts			6:00PM
Tuesday	Feb. 05	* @ 4A Regional Tournament-Championship	High Seed Hosts		TBA	7:00PM
Thursday	Feb. 07	* @ 4A Regional Tournament-If Needed	High Seed Hosts		TBA	7:00PM
Thursday	Feb. 14	@ State Tournament	Mt. View HS - Meridian			TBA
Friday	Feb. 15	@ State Tournament	Mt. View HS - Meridian			TBA
Saturday	Feb. 16	@ State Tournament	Mt. View HS - Meridian			TBA

Lakeland High School

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Superintendent
Mary Ann Ranells, Ph.D.

Principal
Conrad Underdahl

Vice Principal
Curt Carr

Athletic Director
Trent Derrick

JV Basketball (Girls) 2012-2013

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Nov. 06	Girls Basketball Jamboree	LHS -AX			5:00PM
Friday	Nov. 09	Priest River	LHS			5:45PM
Saturday	Nov. 10	@ St. Maries	St. Maries Public		12:00PM	2:30PM
Tuesday	Nov. 13	* Lake City	LHS			5:30PM
Friday	Nov. 16	@ Coeur d'Alene	CHS		4:00PM	5:30PM
Tuesday	Nov. 20	* Lewiston	LHS			5:30PM
Tuesday	Nov. 27	@ Cheney	Cheney H.S.	1:50PM	2:00PM	4:00PM
Thursday	Nov. 29	@ Timberlake	TLHS		3:00PM	6:00PM
Saturday	Dec. 01	@ Bonners Ferry	BFHS		10:30AM	1:00PM
Tuesday	Dec. 04	West Valley	LHS			4:15PM
Tuesday	Dec. 11	East Valley High School-Spokane	LHS -AX			7:30PM
Thursday	Dec. 13	Colville	LHS			4:15PM
Tuesday	Dec. 18	Pullman	LHS			4:15PM
Thursday	Dec. 20	* Post Falls	LHS			5:15PM
Thursday	Jan. 03	Northwest Christian School-Colbert	LHS			4:30PM
Saturday	Jan. 05	* @ Sandpoint	SDPTH		1:00PM	4:30PM
Tuesday	Jan. 08	* Moscow	LHS			4:00PM
Thursday	Jan. 10	Timberlake	LHS			4:15PM
Thursday	Jan. 17	* Sandpoint	LHS			4:00PM
Saturday	Jan. 19	* @ Moscow	Bear Den - MJHS		12:00PM	4:00PM
Friday	Jan. 25	@ Kellogg	Kellogg	2:05PM	2:15PM	5:45PM

Lakeland High School

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Vice Principal
Curt Carr

Athletic Director
Trent Derrick

C Basketball (Girls) 2012-2013

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Nov. 13	* Lake City	LHS			4:00PM
Friday	Nov. 16	* @ Coeur d'Alene	CHS		4:00PM	5:30PM
Tuesday	Nov. 27	@ Cheney	Cheney H.S.		3:30PM	7:30PM
Thursday	Nov. 29	@ Timberlake	TLHS		3:00PM	4:30PM
Saturday	Dec. 01	@ Bonners Ferry	BFMS		1:00PM	3:30PM
Tuesday	Dec. 04	West Valley	LHS -AX			7:00PM
Tuesday	Dec. 11	@ East Valley High School-Spokane	East Valley Middle School	2:10PM	2:20PM	5:30PM
Thursday	Dec. 13	Colville	LHS -AX			7:00PM
Saturday	Dec. 15	@ Clarkston FR Tournament	Clarkston HS		6:45AM	12:30PM
Tuesday	Dec. 18	Pullman	LHS -AX			7:00PM
Thursday	Dec. 20	* @ Post Falls	PFHS		4:00PM	5:15PM
Saturday	Jan. 05	* @ Sandpoint	SDPTHS		1:00PM	3:00PM
Tuesday	Jan. 08	* Moscow	LHS -AX			7:00PM
Thursday	Jan. 10	Timberlake	LHS -AX			7:00PM
Thursday	Jan. 17	* Sandpoint	LHS -AX			7:00PM
Saturday	Jan. 19	* @ Moscow	Bear Den - MJHS		12:00PM	3:00PM
Friday	Jan. 25	@ Kellogg	Kellogg	2:05PM	2:15PM	4:15PM

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Conrad Underdahl

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Curt Carr

Athletic Director
Trent Derrick

Varsity Wrestling (Boys) 2012-2013

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Depart</u>	<u>Time</u>
Thursday	Dec. 06	@ Cheney/Post Falls	PFHS	2:40PM	6:00PM
Friday	Dec. 07	@ Inland Empire Classic	Central Valley	1:40PM	4:30PM
Saturday	Dec. 08	@ Inland Empire Classic	Central Valley		9:00AM
Wednesday	Dec. 12	@ LC/K/CDA	LCHS	2:40PM	6:00PM
Friday	Dec. 14	@ Tri State	NIC	7:30AM	10:00AM
Saturday	Dec. 15	@ Tri State	NIC	7:30AM	9:00AM
Saturday	Jan. 05	@ Cheney Tournament	Cheney H.S.	7:00AM	10:00AM
Thursday	Jan. 10	Columbia/Sandpoint/Nampa/Preston/Moscow/Lakeland			4:00PM
Friday	Jan. 11	@ River City Duals	PFHS	1:30PM	3:00PM
Saturday	Jan. 12	@ River City Duals	PFHS	7:30AM	9:00AM
Friday	Jan. 18	@ Clearwater Classic-Lewiston	LCSC	10:30AM	3:00PM
Saturday	Jan. 19	@ Clearwater Classic-Lewiston	LCSC		9:00AM
Friday	Jan. 25	@ CDA Invitational	CHS	1:40PM	4:00PM
Saturday	Jan. 26	@ CDA Invitational	CHS	8:00AM	9:00AM
Tuesday	Jan. 29	Bonnors Ferry/Priest River/Lakeland	LHS		6:00PM
Thursday	Jan. 31	@ Sandpoint/Moscow	SDPTH	2:00PM	5:00PM
Friday	Feb. 01	@ Bonners Ferry (<i>Bonnors Ferry Tournament</i>)	BFHS	TBA	4:00PM
Saturday	Feb. 02	@ Bonners Ferry (<i>Bonnors Ferry Tournament</i>)	BFHS	TBA	10:00AM
Thursday	Feb. 07	Timberlake	LHS		6:00PM
Friday	Feb. 15	3A 5A Regional Tournament	LHS		5:00PM
Saturday	Feb. 16	3A, 4A, 5A Regional Tournament	LHS		9:00AM
Friday	Feb. 22	@ State Wrestling Tournament	HOLT ARENA		TBA
Saturday	Feb. 23	@ State Wrestling Tournament	HOLT ARENA	TBA	TBA

Lakeland High School

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Principal
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Vice Principal
Curt Carr

Athletic Director
Trent Derrick

JV Wrestling (Boys) 2012-2013

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Depart</u>	<u>Time</u>
Thursday	Nov. 29	@ Coeur d'Alene (<i>Frosh Takedown YEA Jamboree</i>)	CHS	2:45PM	4:00PM
Thursday	Dec. 06	@ Cheney/Post Falls	PFHS	2:40PM	4:00PM
Saturday	Dec. 08	@ Potlatch Invitational	Potlatch HS	6:30AM	9:00AM
Wednesday	Dec. 12	@ LC/K/CDA	LCHS	2:40PM	4:00PM
Saturday	Dec. 15	Lakeland JV Tournament	LHS		9:00AM
Saturday	Dec. 22	Lakeland JV Wrestling Tournament	Lakeland High School		TBA
Saturday	Jan. 05	@ Sandpoint Tournament	SDPTHS	6:30AM	9:30AM
Thursday	Jan. 10	Nampa/Columbia/Sandpoint/Preston	LHS/Moscow/Lakeland		4:00PM
Tuesday	Jan. 29	Bonnars Ferry/Priest River/Lakeland	LHS		5:00PM
Wednesday	Jan. 30	@ Coeur d'Alene (<i>CDA JV Tournament</i>)	CHS	2:35PM	4:00PM
Thursday	Jan. 31	@ Sandpoint/Moscow	SDPTHS	2:00PM	4:00PM
Wednesday	Feb. 06	@ Wallace (<i>Wallace/TLHS/Lakeview</i>)	Wallace High	3:30PM	6:00PM
Thursday	Feb. 07	Timberlake	LHS		5:00PM
Saturday	Feb. 09	@ Lake City JV Tournament	LCHS	7:30AM	9:00AM

Lakeland Junior High

15601 N Highway 41 Rathdrum, ID 83858

School Phone: 208-687-0661 Home Phone: Fax: 208-687-1510 tspear@lakeland272.org

Superintendent
Dr. Mary Ann Ranells

Principal
Todd Spear

Athletic/Activities Director
Todd Spear

Athletic Director
Todd Spear

7th Basketball (Boys) 2012-2013

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Wednesday	Jan. 16	Kellogg Middle School (7th Boys vs Kellogg)	Lakeland Junior High Gym			5:00PM
Tuesday	Jan. 22	Timberlake Junior High School (7th Boys vs Timberlake Junior High School)	Lakeland Junior High Gym			3:30PM
Thursday	Jan. 24	Bonnors Ferry (7th Boys vs Bonnors Ferry)	Lakeland Junior High Gym			5:00PM
Monday	Jan. 28	Priest River Jr. High (7th Boys vs Priest River)	Lakeland Junior High Gym			3:30PM
Tuesday	Jan. 29	St. Maries Middle School (7th Boys vs St. Maries)	Lakeland Junior High Gym			3:30PM
Monday	Feb. 04	@ St. Maries Middle School (7th Boys at St. Maries)	St. Maries Middle School	1:25PM	1:40PM	3:30PM
Thursday	Feb. 07	@ Priest River Jr. High (7th Boys at Priest River)	Priest River Junior High School	2:05PM	2:15PM	5:00PM
Thursday	Feb. 14	@ Bonnors Ferry (7th Boys at Bonnors Ferry)	Bonnors Ferry Middle School	1:35PM	1:45PM	6:00PM
Tuesday	Feb. 19	@ Kellogg Middle School (7th Boys at Kellogg)	Kellogg Middle School	2:05PM	2:15PM	4:00PM
Wednesday	Feb. 20	@ Timberlake Junior High School (7th Boys at Timberlake)	Timberlake Middle School	2:30PM	2:40PM	5:00PM
Friday	Feb. 22	@ Priest River 7th Basketball Tournament Lakeland Junior High Priest River Jr. High Timberlake Middle School	Priest River Junior High School	TBA	TBA	TBA
Saturday	Feb. 23	@ Priest River 7th Basketball Tournament Lakeland Junior High Priest River Jr. High Timberlake Junior High School	Priest River Junior High School	TBA	TBA	TBA

Lakeland Junior High

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Superintendent
Dr. Mary Ann Ranells

Principal
Todd Spear

Athletic/Activities Director
Todd Spear

Athletic Director
Todd Spear

7th Basketball (Girls) 2012-2013

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Wednesday	Jan. 16	Kellogg Middle School (<i>7th Girls vs Kellogg</i>)	Lakeland Junior High Gym			3:30PM
Tuesday	Jan. 22	Timberlake Junior High School (<i>Lakeland 7th Girls vs Timberlake Junior High School</i>)	Lakeland Junior High Gym			5:00PM
Thursday	Jan. 24	Bonnors Ferry (<i>7th Girls vs Bonnors Ferry</i>)	Lakeland Junior High Gym			3:30PM
Monday	Jan. 28	Priest River Jr. High (<i>7th Girls vs Priest River</i>)	Lakeland Junior High Gym			5:00PM
Tuesday	Jan. 29	St. Maries Middle School (<i>7th Girls vs St. Maries</i>)	Lakeland Junior High Gym			5:00PM
Monday	Feb. 04	@ St. Maries Middle School (<i>7th Girls at St. Maries</i>)	St. Maries Middle School	1:25PM	1:40PM	5:00PM
Thursday	Feb. 07	@ Priest River Jr. High (<i>7th Girls at Priest River</i>)	Priest River Junior High School	2:05PM	2:15PM	3:30PM
Thursday	Feb. 14	@ Bonnors Ferry (<i>7th Girls at Bonnors Ferry</i>)	Bonnors Ferry Middle School	1:35PM	1:45PM	4:30PM
Tuesday	Feb. 19	@ Kellogg Middle School (<i>7th Girls at Kellogg</i>)	Kellogg Middle School	2:05PM	2:15PM	5:30PM
Wednesday	Feb. 20	@ Timberlake Junior High School (<i>7th Girls at Timberlake Junior High School</i>)	Timberlake Middle School	2:30PM	2:40PM	3:30PM
Friday	Feb. 22	@ Priest River 7th Grade Basketball Tournament Bonnors Ferry Lakeland Junior High Priest River Jr. High	Priest River Middle School	TBA	TBA	TBA
Saturday	Feb. 23	@ Priest River 7th Basketball Tournament Lakeland Junior High Priest River Jr. High Timberlake Junior High School	Priest River High School	TBA	TBA	TBA

Lakeland Junior High

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Superintendent
Dr. Mary Ann Ranells

Principal
Todd Spear

Athletic/Activities Director
Todd Spear

Athletic Director
Todd Spear

8B Basketball (Boys) 2012-2013

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Jan. 15	@ Lakes Middle School (8th Boy's B Basketball at Lakes Middle School)	Lakes Middle School	2:20PM	2:30PM	5:00PM
Thursday	Jan. 17	Canfield Middle School (8th Boy's B Basketball vs Canfield)	Lakeland Junior High Gym			3:30PM
Tuesday	Jan. 22	@ Canfield Middle School (8th Boy's B Basketball at Canfield)	Canfield Middle School	2:45PM	3:00PM	4:00PM
Wednesday	Jan. 23	@ Timberlake Junior High School (8th Boy's B Basketball at Timberlake Junior High School)	Timberlake Middle School	2:45PM	3:00PM	5:00PM
Wednesday	Jan. 30	@ Bonners Ferry (8th Boy's B Basketball at Bonners Ferry)	Bonners Ferry Middle School	2:15PM	2:25PM	4:30PM
Tuesday	Feb. 05	@ Woodland Middle School (8th Boy's B Basketball at Woodland Middle School)	Woodland Middle School	2:45PM	3:00PM	5:30PM
Tuesday	Feb. 12	@ Woodland Middle School (8th Boy's B Basketball at Woodland)	Woodland Middle School	2:45PM	3:00PM	4:00PM
Tuesday	Feb. 19	Kellogg Middle School (8th Boy's B Basketball vs Kellogg)	Lakeland Junior High Gym			3:30PM
Thursday	Feb. 21	Sandpoint Middle School (8th Boy's B Basketball vs Sandpoint)	Lakeland Junior High Gym			3:30PM
Saturday	Feb. 23	@ Bonners Ferry 8th Boy's B Basketball Tournament Bonners Ferry Lakeland Junior High Timberlake Junior High School	Bonners Ferry Middle School	TBA	TBA	TBA

Lakeland Junior High

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Superintendent
Dr. Mary Ann Ranells

Principal
Todd Spear

Athletic/Activities Director
Todd Spear

Athletic Director
Todd Spear

8th Basketball (Boys) 2012-2013

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Jan. 15	@ Lakes Middle School (8th Boy's A Basketball at Lakes Middle School)	Lakes Middle School	2:20PM	2:30PM	3:30PM
Thursday	Jan. 17	Canfield Middle School (8th Boy's A Basketball vs Canfield)	Lakeland Junior High Gym			5:00PM
Tuesday	Jan. 22	@ River City Middle School (8th Boy's A Bsketball at River City)	River City Middle School	2:25PM	2:35PM	3:30PM
Thursday	Jan. 24	@ Post Falls Middle School (8th Boy's A Basketball at Post Falls Middle School)	Post Falls Middle School	2:45PM	3:00PM	5:30PM
Monday	Jan. 28	@ Priest River Jr. High (8th Boys at Priest River)	Priest River Junior High School	2:05PM	2:15PM	3:30PM
Wednesday	Jan. 30	@ Bonners Ferry	Bonners Ferry Middle School	2:15PM	2:25PM	5:45PM
Tuesday	Feb. 05	@ Woodland Middle School (8th Boy's A Basketball at Woodland Middle School)	Woodland Middle School	2:45PM	3:00PM	4:00PM
Thursday	Feb. 07	Timberlake Junior High School (8th Boy's Basketball vs Timberlake Junior High School)	Lakeland Junior High Gym			5:00PM
Tuesday	Feb. 12	River City Middle School (8th Boy's A Basketball vs River City)	River City Middle School			3:30PM
Thursday	Feb. 14	Post Falls Middle School (8th Boy's A Basketball vs Post Falls)	Lakeland Junior High Gym			5:30PM
Thursday	Feb. 21	Sandpoint Middle School (8th Boy's A Basketball vs Sandpoint)	Lakeland Junior High Gym			5:00PM
Saturday	Feb. 23	@ Bonners Ferry 8th Boy's A Basketball Tournament Bonners Ferry Lakeland Junior High Timberlake Junior High School	Bonners Ferry Middle School	TBA	TBA	TBA

Lakeland Junior High

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Superintendent
Dr. Mary Ann Ranells

Principal
Todd Spear

Athletic/Activities Director
Todd Spear

Athletic Director
Todd Spear

8th Basketball (Girls) 2012-2013

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Jan. 15	Lakes Middle School (8th Girl's A vs Lakes Middle School)	Lakeland Junior High Gym			3:30PM
Thursday	Jan. 17	@ Canfield Middle School (Girl's A Basketball at Canfield)	Canfield Middle School	2:25PM	2:35PM	5:00PM
Tuesday	Jan. 22	@ River City Middle School (Girl's A Basketball at River City)	River City Middle School	2:25PM	2:35PM	5:00PM
Thursday	Jan. 24	@ Post Falls Middle School (Girl's A at Post Falls)	Post Falls Middle School	2:45PM	3:00PM	4:00PM
Monday	Jan. 28	@ Priest River Jr. High (8th Girls at Priest River)	Priest River Junior High School	2:05PM	2:15PM	5:00PM
Wednesday	Jan. 30	Bonnors Ferry (8th Girl's A Basketball vs Bonnors Ferry)	Lakeland Junior High Gym			5:00PM
Tuesday	Feb. 05	Woodland Middle School (8th Girl's A Basketball vs Woodland)	Lakeland Junior High Gym			3:30PM
Thursday	Feb. 07	Timberlake Junior High School (8th Girl's Basketball vs Timberlake Junior High School)	Lakeland Junior High Gym			3:30PM
Tuesday	Feb. 12	River City Middle School (8th Girl's A Basketball vs River City)	Lakeland Junior High Gym			5:00PM
Thursday	Feb. 14	Post Falls Middle School (8th Girl's A Basketball vs Post Falls)	Post Falls Middle School			4:00PM
Thursday	Feb. 21	@ Sandpoint Middle School (8th Girl's A Basketball at Sandpoint)	Sandpoint Middle School	2:20PM	2:30PM	5:30PM
Saturday	Feb. 23	@ Bonnors Ferry 8th A Girl's Basketball Tournament Bonnors Ferry Lakeland Junior High Timberlake Junior High School	Bonnors Ferry Middle School	TBA	TBA	TBA

Lakeland Junior High

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Superintendent
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Principal
Todd Spear

Athletic/Activities Director
Todd Spear

Athletic Director
Todd Spear

8B Basketball (Girls) 2012-2013

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Jan. 15	Lakes Middle School (8th Girl's B vs Lakes Middle School)	Lakeland Junior High Gym			5:00PM
Thursday	Jan. 17	@ Canfield Middle School (Girl's B Basketball at Canfield)	Canfield Middle School	2:25PM	2:35PM	3:30PM
Tuesday	Jan. 22	@ Canfield Middle School (8th Girl's B Basketball at Canfield)	Canfield Middle School	2:45PM	3:00PM	5:15PM
Wednesday	Jan. 23	@ Timberlake Junior High School (8th Girl's B Basketball at Timberlake Junior High School)	Timberlake Middle School	2:45PM	3:00PM	4:00PM
Wednesday	Jan. 30	Bonnors Ferry	Lakeland Junior High Gym			3:30PM
Tuesday	Feb. 05	Woodland Middle School (8th Girl's B Basketball vs Woodland)	Lakeland Junior High Gym			5:00PM
Tuesday	Feb. 12	@ Woodland Middle School (8th Girl's B Basketball at Woodland)	Woodland Middle School	2:45PM	3:00PM	5:15PM
Tuesday	Feb. 19	Kellogg Middle School (8th Girl's B Basketball vs Kellogg)	Lakeland Junior High Gym			5:00PM
Thursday	Feb. 21	@ Sandpoint Middle School (8th Girl's B Basketball vs Sandpoint)	Sandpoint Middle School	2:20PM	2:30PM	4:00PM
Saturday	Feb. 23	@ Bonnors Ferry 8th Girl's B Basketball Tournament Bonnors Ferry Lakeland Junior High Timberlake Junior High School	Bonnors Ferry Middle School	TBA	TBA	TBA

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Athletic/Activities Director
Todd Spear

Athletic Director
Todd Spear

Junior High Wrestling (Coed) 2012-2013

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Monday	Nov. 05	lakeland Invite Lakeland Junior High Lakes Middle School River City Middle School	Lakeland Junior High Gym			4:00PM
Wednesday	Nov. 07	@ Timberlake Junior High School (Timberlake Junior High School Dual)	Timberlake High School	4:00PM	4:30PM	7:00PM
Tuesday	Nov. 13	@ Bonners Ferry Invite Bonners Ferry Lakeland Junior High Timberlake Junior High School	Bonners Ferry Middle School	1:40PM	1:50PM	4:30PM
Monday	Nov. 19	Woodland Middle School (Lakeland vs Woodland)	Lakeland Junior High Gym			4:00PM
Tuesday	Nov. 27	Lakeland Invite Lakeland Junior High Priest River Jr. High Sandpoint High School Timberlake Junior High School	Lakeland Junior High Gym			4:00PM
Thursday	Nov. 29	Lakeland Invite Bonners Ferry Kellogg Middle School Lakeland Junior High Lakes Middle School	Lakeland Junior High Gym			4:00PM
Tuesday	Dec. 04	@ Lakeland at Post Falls Canfield Middle School Lakeland Junior High Post Falls Middle School	Post Falls Middle School	2:45PM	3:00PM	4:00PM
Saturday	Dec. 08	District # 1 Tournament Canfield Middle School Lakeland Junior High Lakes Middle School Post Falls Middle School River City Middle School Sandpoint Middle School Woodland Middle School	Lakeland High School		8:AM	9:00AM

Basketball
Boys Varsity

			Place	Time
Tuesday	11/27/12	Sandpoint High School	Away	7:30PM
Tuesday	12/04/12	Riverside High School	Away	7:30PM
Friday	12/07/12	East Valley High School	Home	7:30PM
Thursday	12/13/12	Coeur d'Alene High School	Home	7:30PM
Saturday	12/15/12	St. Maries High School	Home	6:00PM
Tuesday	12/18/12	East Valley High School	Away	6:15PM
Friday	12/21/12	Riverside High School	Home	7:30PM
Saturday	12/22/12	Kellogg High School	Home	6:00PM
Thursday	12/27/12	West Valley Tournament Bonners Ferry High School Medical Lake High School West Valley High School	Away	TBA
Friday	12/28/12	West Valley Tournament Bonners Ferry High School Medical Lake High School West Valley High School	Away	TBA
Thursday	01/03/13	Wallace Jr./Sr. H.S.	Away	7:30PM
Saturday	01/05/13	Priest River High School	Away	3:00PM
Tuesday	01/08/13	Newport High School	Away	7:30PM
Thursday	01/10/13	Lakeland High School	Away	7:30PM
Saturday	01/19/13	Priest River High School	Home	7:30PM
Saturday	01/26/13	Bonners Ferry High School	Home	6:00PM
Tuesday	01/29/13	St. Maries High School	Away	7:30PM
Saturday	02/09/13	Bonners Ferry High School	Away	6:00PM
Tuesday	02/12/13	Wallace Jr./Sr. H.S.	Home	5:30PM
Thursday	02/14/13	Kellogg High School	Away	7:30PM
Tuesday	02/19/13	District Tournament @ Lakeland	Away	TBA
Wednesday	02/20/13	District Tournament @ Lakeland	Away	TBA
Thursday	02/21/13	District Tournament @ Lakeland	Away	TBA
Saturday	02/23/13	State Play In Game @ McCall OPEN DATE	Away	3:00PM
Thursday	02/28/13	State Tournament @ Meridian	Away	TBA
Friday	03/01/13	State Tournament @ Meridian	Away	TBA
Saturday	03/02/13	State Tournament @ Meridian	Away	TBA

Boys JV

			Place	Time
Tuesday	11/27/12	Sandpoint High School	Away	6:00PM

Superintendent
 Dr. Mary Ann Ranells

Principal
 Kurt Hoffman

Vice Principal
 Brandi Johnson

Athletic Director
 Tim Cronnelly

Basketball

Boys JV

			Place	Time
Tuesday	12/04/12	Riverside High School	Away	5:30PM
Friday	12/07/12	East Valley High School	Home	5:30PM
Saturday	12/08/12	Priest River High School	Away	2:30PM
Thursday	12/13/12	Coeur d'Alene High School	Home	6:00PM
Saturday	12/15/12	St. Maries High School	Home	2:30PM
Tuesday	12/18/12	East Valley High School	Away	5:45PM
Friday	12/21/12	Riverside High School	Home	5:30PM
Saturday	12/22/12	Kellogg High School	Home	2:30PM
Thursday	12/27/12	West Valley Tournament Bonners Ferry High School Medical Lake High School West Valley High School	Away	TBA
Friday	12/28/12	West Valley Tournament Bonners Ferry High School Medical Lake High School West Valley High School	Away	TBA
Thursday	01/03/13	Wallace Jr./Sr. H.S.	Away	6:00PM
Saturday	01/05/13	Priest River High School	Away	11:30AM
Tuesday	01/08/13	Newport High School	Away	5:30PM
Thursday	01/10/13	Lakeland High School	Away	4:00PM
Friday	01/18/13	Priest River High School	Home	7:30PM
Saturday	01/26/13	Bonners Ferry High School	Home	2:30PM
Tuesday	01/29/13	St. Maries High School	Away	6:00PM
Saturday	02/09/13	Bonners Ferry High School	Away	4:30PM
Tuesday	02/12/13	Wallace Jr./Sr. H.S.	Home	7:30PM
Thursday	02/14/13	Kellogg High School	Away	6:00PM

Boys C Team

			Place	Time
Tuesday	11/27/12	Sandpoint High School	Away	4:30PM
Friday	12/07/12	East Valley High School	Away	4:00PM
Thursday	12/13/12	Coeur d'Alene High School	Home	4:30PM
Tuesday	12/18/12	East Valley High School	Home	4:00PM
Saturday	12/22/12	Kellogg High School	Home	11:30AM
Thursday	12/27/12	West Valey Tournament Bonners Ferry High School Medical Lake High School West Valley High School	Away	TBA

Superintendent
 Dr. Mary Ann Ranells

Principal
 Kurt Hoffman

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Vice Principal
 Brandi johnson

Athletic Director
 Tim Cronnelly

Team Schedule
Boys Basketball
 10/16/2012 to 3/30/2013

Timberlake High School
 5303 HWY 54, P.O. Box 909
 Spirit Lake, ID 83869

Tim Cronnelly
 School Phone: 208-623-6303
 Home Phone:
 Fax: 208-623-6203
 tcronnelly@lakeland272.org

Basketball
Boys C Team

			Place	Time
Friday	12/28/12	West Valley Tournament Bonners Ferry High School Medical Lake High School West Valley High School		
			Away	TBA
Saturday	01/05/13	Priest River High School	Away	10:00AM
Thursday	01/10/13	Lakeland High School	Away	5:30PM
Friday	01/18/13	Priest River High School	Home	4:30PM
Saturday	01/26/13	Bonners Ferry High School	Home	11:30AM
Thursday	02/14/13	Kellogg High School	Away	4:30PM

Superintendent
 Dr. Mary Ann Ranells

Principal
 Kurt Hoffman

Vice Principal
 Brandi johnson

Athletic Director
 Tim Cronnelly

Basketball

Girls Varsity

			Place	Time
Tuesday	11/13/12	Wallace Jr./Sr. H.S.	Home	7:30PM
Saturday	11/17/12	Sandpoint High School	Home	6:00PM
Thursday	11/29/12	Lakeland High School	Home	7:30PM
Tuesday	12/04/12	Riverside High School	Away	6:00PM
Friday	12/07/12	East Valley High School	Home	6:00PM
Thursday	12/13/12	Bonnors Ferry High School	Away	7:30PM
Saturday	12/15/12	St. Maries High School	Home	4:00PM
Tuesday	12/18/12	East Valley High School	Away	7:30PM
Friday	12/21/12	Riverside High School	Home	6:00PM
Saturday	12/22/12	Kellogg High School	Home	4:00PM
Thursday	12/27/12	West Valley Tournament Bonnors Ferry High School Medical Lake High School West Valley High School	Away	TBA
Friday	12/28/12	West Valley Tournament Bonnors Ferry High School Medical Lake High School West Valley High School	Away	TBA
Saturday	01/05/13	Priest River High School	Away	1:30PM
Tuesday	01/08/13	Newport High School	Away	5:45PM
Thursday	01/10/13	Lakeland High School	Away	5:45PM
Tuesday	01/15/13	Sandpoint High School	Away	7:30PM
Saturday	01/19/13	Priest River High School	Home	6:00PM
Thursday	01/24/13	St. Maries High School	Away	7:30PM
Saturday	01/26/13	Bonnors Ferry High School	Home	4:00PM
Tuesday	01/29/13	Kellogg High School	Away	7:30PM
Tuesday	02/05/13	District Tournament @ Lakeland	Away	TBA
Wednesday	02/06/13	District Tournament @ Lakeland	Away	TBA
Thursday	02/07/13	District Tournament @ Lakeland	Away	TBA
Saturday	02/09/13	State Play In Game @ McCall OPEN DATE	Away	3:00PM
Thursday	02/14/13	State Tournament @ Middleton	Away	TBA
Friday	02/15/13	State Tournament @ Middleton	Away	TBA
Saturday	02/16/13	State Tournament @ Middleton	Away	TBA

Girls JV

			Place	Time
Tuesday	11/13/12	Wallace Jr./Sr. H.S.	Home	6:00PM

Superintendent
 Dr. Mary Ann Ranells

Principal
 Kurt Hoffman

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Vice Principal
 Brandi Johnson

Athletic Director
 Tim Cronnelly

Basketball

Girls JV

			Place	Time
Saturday	11/17/12	Sandpoint High School	Home	3:00PM
Thursday	11/29/12	Lakeland High School	Home	6:00PM
Tuesday	12/04/12	Riverside High School	Away	4:30PM
Friday	12/07/12	East Valley High School	Home	4:30PM
Thursday	12/13/12	Bonnors Ferry High School	Away	TBA
Saturday	12/15/12	St. Maries High School	Home	1:00PM
Tuesday	12/18/12	East Valley High School	Away	3:00PM
Friday	12/21/12	Riverside High School	Home	4:30PM
Saturday	12/22/12	Kellogg High School	Home	1:00PM
Thursday	12/27/12	West Valley Tournament Bonnors Ferry High School Medical Lake High School West Valley High School	Away	TBA
Friday	12/28/12	West Valley Tournament Bonnors Ferry High School Medical Lake High School West Valley High School	Away	TBA
Saturday	01/05/13	Priest River High School	Away	12:00PM
Tuesday	01/08/13	Newport High School	Away	4:00PM
Thursday	01/10/13	Lakeland High School	Away	4:15PM
Tuesday	01/15/13	Sandpoint High School	Away	6:00PM
Friday	01/18/13	Priest River High School	Home	6:00PM
Thursday	01/24/13	St. Maries High School	Away	6:00PM
Saturday	01/26/13	Bonnors Ferry High School	Home	1:00PM
Tuesday	01/29/13	Kellogg High School	Away	6:00PM

Girls C Team

			Place	Time
Saturday	11/17/12	Sandpoint High School	Home	3:00PM
Thursday	11/29/12	Lakeland High School	Home	4:30PM
Friday	12/07/12	East Valley High School	Away	5:45PM
Tuesday	12/18/12	East Valley High School	Home	5:45PM
Thursday	12/27/12	West Valley Tournament Bonnors Ferry High School Medical Lake High School West Valley High School	Away	TBA

Superintendent
 Dr. Mary Ann Ranells

Principal
 Kurt Hoffman

Vice Principal
 Brandi Johnson

Athletic Director
 Tim Cronnelly

Basketball

Girls C Team

			Place	Time
Friday	12/28/12	West Valley Tournament Bonners Ferry High School Medical Lake High School West Valley High School	Away	TBA
Thursday	01/10/13	Lakeland High School	Away	7:00PM
Tuesday	01/15/13	Sandpoint High School	Home	4:30PM
Thursday	01/24/13	Coeur d'Alene High School	Home	4:30PM

Soccer

Girls Varsity

			Place	Time
Thursday	10/04/12	Kellogg High School	Away	3:30PM
Saturday	10/06/12	District Tournament @ Lakeland OPEN DATE St. Maries High School	Away	TBA
Tuesday	10/09/12	District Tournament at Lakeland OPEN DATE St. Maries High School	Away	4:00PM
Thursday	10/11/12	District Tournament @ Lakeland OPEN DATE St. Maries High School	Away	TBA
Saturday	10/13/12	State Play In Game @ TBA Fruitland High School OPEN DATE	Away	TBA
Friday	10/19/12	State Tournament Fruitland High School OPEN DATE	Away	TBA
Saturday	10/20/12	State Tournament Fruitland High School OPEN DATE	Away	TBA

Volleyball

Girls Varsity

			Place	Time
Tuesday	10/02/12	*Bonners Ferry High School	Away	6:30PM
Thursday	10/04/12	Tri Match Orofino, Priest River @ PR Orofino High School Priest River High School	Away	5:30PM
Saturday	10/06/12	Pea and Lentil Tournament @ Genesee Genesee High School OPEN DATE	Away	9:00AM

Superintendent
 Dr. Mary Ann Ranells

Principal
 Kurt Hoffman

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Vice Principal
 Brandi Johnson

Athletic Director
 Tim Cronnelly

Volleyball

Girls Varsity

			Place	Time
Tuesday	10/09/12	St. Maries High School	Home	6:30PM
Wednesday	10/10/12	Riverside High School	Away	6:30PM
Friday	10/12/12	Lakeland High School	Away	5:00PM
Tuesday	10/16/12	District Tournament Bonners Ferry High School OPEN DATE	Away	7:00PM
Thursday	10/18/12	District Tournament Bonners Ferry High School OPEN DATE	Away	TBA
Saturday	10/20/12	State Play - In Game @ McCall OPEN DATE	Away	5:00PM

Girls JV

			Place	Time
Tuesday	10/02/12	*Bonners Ferry High School	Away	5:00PM
Thursday	10/04/12	Tri Match Orofino, Priest River Orofino High School Priest River High School	Home	4:00PM
Tuesday	10/09/12	St. Maries High School	Home	5:00PM
Wednesday	10/10/12	Riverside High School	Away	5:00PM
Friday	10/12/12	Lakeland High School	Away	3:30PM

Girls C Team

			Place	Time
Tuesday	10/02/12	Bonners Ferry High School	Away	5:00PM
Thursday	10/04/12	Lake City High School	Away	5:00PM
Tuesday	10/09/12	Post Falls High School	Home	5:00PM
Wednesday	10/10/12	Riverside High School	Away	5:00PM
Friday	10/12/12	Lakeland High School	Away	3:30PM

Superintendent
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Principal
 Kurt Hoffman

Vice Principal
 Brandi johnson

Athletic Director
 Tim Cronnelly

Wrestling

Boys Varsity

			Place	Time
Monday	11/12/12	First Day WR Practice Practice	Home	TBA
Thursday	12/06/12	Sandpoint High School	Home	5:00PM
Friday	12/07/12	St. Maries Invationals	Away	3:00PM
Saturday	12/08/12	St. Maries Invitational	Away	9:00AM
Friday	12/14/12	Tri State @ North Idaho College	Away	TBA
Saturday	12/15/12	Tri State @ North Idaho College	Away	TBA
Thursday	12/20/12	Lake City High School	Home	5:00PM
Saturday	01/05/13	U High Tournament: Spokane	Away	9:00AM
Tuesday	01/08/13	Bonnors Ferry High School	Home	6:00PM
Wednesday	01/09/13	St. Maries High School	Home	6:00PM
Friday	01/11/13	River City Duals @ Post Falls	Away	3:00PM
Saturday	01/12/13	River City Duals: Post Falls	Away	9:00AM
Thursday	01/17/13	Priest River High School	Home	6:00PM
Friday	01/18/13	Clearwater Classic: Lewiston	Away	3:00PM
Saturday	01/19/13	Cleawater Classic: Lewiston	Away	9:00AM
Thursday	01/24/13	Kellogg High School	Away	6:00PM
Friday	01/25/13	North Idaho Rumble: CDA	Away	3:00PM
Saturday	01/26/13	North Idaho Rumble: CDA	Away	9:00AM
Friday	02/01/13	Weiser Invitational	Away	TBA
Saturday	02/02/13	Weiser Invitational	Away	TBA
Thursday	02/07/13	Lakeland High School	Away	5:00PM
Friday	02/15/13	District Tournament @ Lakeland	Away	TBA
Saturday	02/16/13	District Tournament @ Lakeland	Away	TBA
Friday	02/22/13	State Tournament: Idaho State University Pocatello	Away	TBA
Saturday	02/23/13	State Tournament: Idaho State University Pocatello	Away	TBA

Boys JV

			Place	Time
Wednesday	11/28/12	Frosh Take Downs	Away	4:00PM
Thursday	11/29/12	Frosh Take Downs @ CDA HS	Away	4:00PM
Saturday	12/15/12	Lakeland JV Tournament	Away	TBA
Saturday	12/22/12	Lakeland JV Tournament	Away	9:00AM
Saturday	01/05/13	Sandpoint JV Tournament	Away	TBA
Wednesday	01/16/13	JV at CDA HS	Away	4:00PM

Superintendent
 Dr. Mary Ann Ranells

Principal
 Kurt Hoffman

Vice Principal
 Brandi Johnson

Athletic Director
 Tim Cronnelly

Team Schedule
Boys Wrestling
10/16/2012 to 3/30/2013

Timberlake High School
5303 HWY 54, P.O. Box 909
Spirit Lake, ID 83869

Tim Cronnelly
School Phone: 208-623-6303
Home Phone:
Fax: 208-623-6203
tcronnelly@lakeland272.org

Wrestling
Boys JV

			Place	Time
Saturday	01/19/13	George Wilde Tournament Kellogg	Away	TBA
Saturday	02/02/13	Bonnors Ferry Invitational	Away	9:00AM
Wednesday	02/06/13	Wallace Jr./Sr. H.S.	Away	6:00PM
Saturday	02/09/13	Lake City JV Tournament	Away	9:00AM

Superintendent

Dr. Mary Ann Ranells

Principal

Kurt Hoffman

Vice Principal

Brandi johnson

Athletic Director

Tim Cronnelly



Timberlake Tigers 7th and 8th Wrestling 2012

First Practice: Monday, October 22nd

Date	Day	Opponent(s)	Site	Departure Time	Match Time
11/6	Tues	Woodland/Wallace	Home		4:00PM
11/7	Wed	Lakeland	THS		5:00PM
11/13	Tues	Lakeland/Bonners	Bonners	2:30	4:30 PM
11/19	Mon	Canfield/Kellogg/Priest River	Canfield	2:40	4:00PM
11/27	Tues	Priest River/Sandpoint/Lakeland	Lakeland	3:00	4:00PM
11/29	Thurs	St Maries/River City/Wallace	River City	2:40	4:00 PM
12/1	Sat	District Tourney	Home		TBA

Timberlake Coaches: Mr. Montang and Mr. Moe
 Phone: 623-2582
 Fax: 623-2750

Choice Not Chance Determines Destiny

Timberlake 7th Grade Basketball 2013						
Day	Date	Opponent	Place	Game Time	Depart	First Game
Tue	22-Jan	Lakeland	Home	3:30		boys
Wed	23-Jan	Bonnors	Bonnors	4:30	2:20	girls
Mon	28-Jan	Kellogg	Home	3:30		boys
Tue	29-Jan	Priest River	Priest River	3:30	2:15	boys
Mon	4-Feb	Bonnors	Home	3:30		boys
Tue	5-Feb	Kellogg	Kellogg	4:00	2:00	boys
Tue	12-Feb	St. Maries	St. Maries	4:00	1:30	boys
Wed	13-Feb	Priest River	Home	3:30		girls
Wed	20-Feb	Lakeland	Lakeland	3:30	2:20	girls
Fri/	22-Feb	District	Priest River	TBA	TBA	
Sat	23-Feb	Tournament	Priest River			
Coaches:						
Boys:	Rob Ranney					
Girls:	Molly Miller					

Timberlake 8th Grade Basketball 2013						
Day	Date	Opponent	Place	Game Time	Depart	First Game
Thur	17-Jan	River City	River City	4:00	2:40	girls
Wed	23-Jan	Lakeland	Home	3:30		girls
Tue	29-Jan	Priest River	Home	3:30		boys
Tue	5-Feb	Bonnors	Bonnors	4:30	2:20	boys
Thur	7-Feb	Lakeland	Lakeland	3:30	2:20	girls
Sat	9-Feb	Tournament	St. Maries	TBA	TBA	
Mon	11-Feb	Kellogg	Home	3:30		boys
Wed	13-Feb	Priest River	Priest River	3:30	2:15	girls
Tue	19-Feb	Bonnors	Home	3:30		boys
Wed	20-Feb	St. Maries	Home	3:30		girls
Sat	23-Feb	District	Bonnors	TBA	TBA	
Coaches:						
Boys: Mike Menti						
Girls: Alli Nieman						

BOARD RESOLUTION
Authorizing
Participation in the National Purchasing Cooperative

WHEREAS, the **SCHOOL BOARD OF _____ COUNTY, [STATE]** (“Board” or “District”) has elected to join the National Purchasing Cooperative (the “Cooperative” operating as “National BuyBoard”, a program created for the benefit of school districts and other governmental entities nationwide; and

WHEREAS, the District is authorized to enter into the National Purchasing Cooperative by executing the National Purchasing Cooperative Organizational Interlocal Agreement (which is incorporated herein by reference) pursuant to **[INSERT STATE LEGAL INFORMATION]**; and

WHEREAS, the District desires to participate and join with other governmental entities in the discharge of their respective public and governmental purposes, objectives, needs, programs, functions and services relative to purchasing;

NOW, THEREFORE, BE IT RESOLVED, that the **SCHOOL BOARD OF _____ COUNTY, [STATE]**, hereby authorizes its president, or designee, to execute the National Purchasing Cooperative Organizational Interlocal Agreement.

BE IT FURTHER RESOLVED, that execution of this Resolution is conclusive evidence of the Board’s approval of this action and of the authority granted herein. The Board warrants that it has, and at the time of this action had, full power and lawful authority to adopt this instrument.

Adopted and approved this _____ day of _____.

By: _____
School Board President or Designee

Attest: _____
Superintendent or other Official



**NATIONAL PURCHASING COOPERATIVE
INTERLOCAL PARTICIPATION AGREEMENT**

This Interlocal Participation Agreement ("Agreement") is made and entered into on the date indicated below by and between The National Purchasing Cooperative ("Cooperative"), an administrative agency of cooperating local governments, acting on its own behalf and the behalf of all participating local governments, and the undersigned local government ("Cooperative Member").

I. RECITALS

WHEREAS, the National Purchasing Cooperative was formed on May 26, 2010, pursuant to MD. CODE ANN., STATE FIN. & PROC. § 13-110 (West 2009), and R.I.GEN.LAWS § 16-2-9.2 (2009); and

WHEREAS, the purpose of this Agreement is to facilitate compliance with state procurement requirements, to identify qualified vendors of commodities, goods and services, to relieve the burdens of the governmental purchasing function, and to realize the various potential economies, including administrative cost savings, for Cooperative Members;

NOW THEREFORE, in consideration of the mutual covenants, promises and obligations contained herein, the undersigned Cooperative Member and the Cooperative agree as follows.

II. TERMS AND CONDITIONS

1. **Adopt Organizational Interlocal Cooperation Agreement.** The Cooperative Member by the execution or acceptance of this Agreement hereby adopts and approves the Organizational Interlocal Agreement dated May 26, 2010, which agreement is incorporated herein by reference (and is available from the Cooperative upon request). The Organizational Interlocal Agreement established the Cooperative as an administrative agency of its collective participants, and Cooperative Member agrees to become a participant or additional party to that Organizational Interlocal Agreement.
2. **Term.** The initial term of this Agreement shall commence on the date it is executed by both parties and shall automatically renew for successive one-year terms unless sooner terminated in accordance with the provisions of this Agreement.
3. **Termination.**
 - (a) **By the Cooperative Member.** This Agreement may be terminated by the Cooperative Member at any time by thirty (30) days prior written notice to the Cooperative, provided any amounts owed to any vendor have been fully paid.

(b) **By the Cooperative.** The Cooperative may terminate this Agreement by:

(1) Giving ten (10) days notice by certified mail to the Cooperative Member if the Cooperative Member breaches this Agreement; or

(2) Giving thirty (30) days notice by certified mail to the Cooperative Member with or without cause.

(c) **Termination Procedure.** If the Cooperative Member terminates its participation under this Agreement or breaches this Agreement, or if the Cooperative terminates participation of the Cooperative Member, the Cooperative Member shall bear the full financial responsibility for all of its purchases made from vendors under or through this Agreement. The Cooperative may seek the whole amount due, if any, from the terminated Cooperative Member. In addition, the Cooperative Member agrees it will not be entitled to a distribution which may occur after the Cooperative Member terminates from the Cooperative.

4. **Payments by Cooperative Member.** The Cooperative Member will make timely payments to the vendor for the goods, materials and services received in accordance with the terms and conditions of the bid invitation, instructions, and all other applicable procurement documents. Payment for goods, materials and services and inspections and acceptance of goods, materials and services ordered by the procuring Cooperative Member shall be the exclusive obligation of the procuring Cooperative Member, and not the Cooperative. Furthermore, the Cooperative Member is solely responsible for negotiating and securing ancillary agreements from the vendor on such other terms and conditions, including provisions relating to insurance or bonding, that the Cooperative Member deems necessary or desirable under state or local law, local policy or rule, or within its business judgment.
5. **Payments by Vendors.** The parties agree that the Cooperative will require payment from vendors which are selected to provide goods, materials or services to Cooperative Members. Such payment (hereafter "Vendor Fees") may be up to two percent (2%) of the purchase price paid by Cooperative Members or a flat fee amount that may be set from time to time by the Cooperative Board of Directors. Cooperative Member agrees that these Vendor Fees fairly compensate the Cooperative for the services and functions performed under this Agreement and that these Vendor Fees enable the Cooperative to pay the administrative, endorsement, licensing, marketing, and other expenses involved in successfully operating a program of electronic commerce for the Cooperative Members. Further, Cooperative Member affirmatively disclaims any rights to such Vendor Fees, acknowledging all such fees are the property of the Cooperative. Similarly, in no event shall a Cooperative Member be responsible for payment of Vendor Fees.
6. **Distribution.** From time to time, and at the sole discretion of the Cooperative Board of Directors, the Cooperative may issue a distribution to Cooperative Members under a plan developed by the Cooperative Board of Directors. The Cooperative Member acknowledges that a distribution is never guaranteed and will depend on the overall financial condition of the Cooperative at the time of the distribution and the purchases made by the Cooperative Member.
7. **Administration.** The Cooperative may enter into contracts with others, including non-profit associations, for the administration, operation and sponsorship of the purchasing program provided by this Agreement. The Cooperative will provide reports, at least annually, to the Cooperative Member electronically or by

mail. Cooperative Member will report purchase orders generated under this Agreement to the Cooperative or its designee, in accordance with instructions of the Cooperative.

8. **BuyBoard®.** Cooperative Member will have a non-exclusive license to use the BuyBoard electronic purchasing application (BuyBoard) during the term of this Agreement. Cooperative Member acknowledges and agrees that the BuyBoard electronic application and trade name are owned by the Texas Association of School Boards, Inc., and that neither the Cooperative nor the Cooperative Member has any proprietary rights in the BuyBoard electronic application or trade name. The Cooperative Member will not attempt to resell, rent, or otherwise distribute any part of BuyBoard to any other party; nor will it attempt to modify the BuyBoard programs on the server or acquire the programming code. The Cooperative Member may not attempt to modify, adapt, translate, distribute, reverse engineer, decompile, or disassemble any component of the application. The Cooperative Member will use BuyBoard in accordance with instructions from the Cooperative (or its designee) and will discontinue use upon termination of participation in the Cooperative. The Cooperative Member will maintain equipment, software and conduct testing to operate the BuyBoard system at its own expense.

III. GENERAL PROVISIONS

1. **Amendment by Notice.** The Board may amend this Agreement, provided that prior written notice is sent to the Cooperative Member at least 60 days prior to the effective date of any change described in such amendment and provided that the Cooperative Member does not terminate its participation in the Cooperative before the expiration of said 60 days.
2. **Authorization to Participate and Compliance with Local Policies.** Each Cooperative Member represents and warrants that its governing body has duly authorized its participation in the Cooperative and that the Cooperative Member will comply with all state and local laws and policies pertaining to purchasing of goods and services through its membership in the Cooperative.
3. **Bylaws.** The Cooperative Member agrees to abide by the Bylaws of the Cooperative, as they may be amended, and any and all written policies and procedures established by the Cooperative. Notwithstanding the foregoing, the Cooperative shall provide written notice to the Cooperative Member of any amendment to the Bylaws of the Cooperative and any written policy or procedure of the Cooperative that is intended to be binding on the Cooperative Member. The Cooperative shall promptly notify all Cooperative Members in writing of any Bylaw amendment, policy or procedure change.
4. **Cooperation and Access.** The Cooperative Member agrees that it will cooperate in compliance with any reasonable requests for information and/or records made by the Cooperative. The Cooperative reserves the right to audit the relevant records of any Cooperative Member. Any breach of this provision shall be considered material and shall make the Agreement subject to termination on ten (10) days written notice to the Cooperative Member.
5. **Coordinator.** The Cooperative Member agrees to appoint a program coordinator who shall have express authority to represent and bind the Cooperative Member, and the Cooperative will not be required to contact any other individual regarding program matters. Any notice to or any agreements with the coordinator shall be binding upon the Cooperative Member. The Cooperative Member reserves the right to change the coordinator as needed by giving written notice to the Cooperative. Such notice is not effective until actually received by the Cooperative.

6. **Current Revenue.** The Cooperative Member hereby warrants that all payments, fees, and disbursements required of it hereunder shall be made from current revenues budgeted and available to the Cooperative Member.
7. **Defense and Prosecution of Claims.** The Cooperative Member authorizes the Cooperative to regulate the commencement, defense, intervention, or participation in a judicial, administrative, or other governmental proceeding or in an arbitration, mediation, or any other form of alternative dispute resolution, or other appearances of the Cooperative in any litigation, claim or dispute which arises from the services provided by the Cooperative on behalf of its members, collectively or individually. Neither this provision nor any other provision in this Agreement will create a legal duty for the Cooperative to provide a defense or prosecute a claim; rather, the Cooperative may exercise this right in its sole discretion and to the extent permitted or authorized by law. The Cooperative Member shall reasonably cooperate and supply any information necessary or helpful in such prosecution or defense. Subject to specific revocation, the Cooperative Member hereby designates the Cooperative to act as a class representative on its behalf in matters arising out of this Agreement.
8. **Governance.** The Board of Directors (Board) will govern the Cooperative in accordance with the Bylaws.
9. **Jurisdiction/Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Rhode Island.
10. **Legal Authority.** The Cooperative Member represents and warrants to the Cooperative the following:
 - a) The Cooperative Member has conferred with legal counsel and determined it is duly authorized by the laws of the jurisdiction in which the Cooperative Member lies to participate in cooperative purchasing, and specifically, the National Purchasing Cooperative.
 - b) The Cooperative Member possesses the legal authority to enter into this Agreement and can allow this Agreement to automatically renew without subsequent action of its governing body.
 - c) Purchases made under this Agreement will satisfy all procedural procurement requirements that the Cooperative Member must meet under all applicable local policy, regulation, or state law.
 - d) All requirements—local or state—for a third party to approve, record or authorize the Agreement have been met.
11. **Disclaimer.** THE COOPERATIVE, ITS ENDORSERS AND SPONSORS, (INCLUDING, THE NATIONAL SCHOOL BOARDS ASSOCIATION, THE MARYLAND ASSOCIATION OF BOARDS OF EDUCATION, AND THE RHODE ISLAND ASSOCIATION OF SCHOOL COMMITTEES) AND SERVICING CONTRACTOR(S) (INCLUDING, THE NATIONAL SCHOOL BOARDS ASSOCIATION AND THE TEXAS ASSOCIATION OF SCHOOL BOARDS, INC.) DO NOT WARRANT THAT THE OPERATION OR USE OF COOPERATIVE SERVICES WILL BE UNINTERRUPTED OR ERROR FREE.

THE COOPERATIVE, ITS ENDORSERS, SPONSORS AND SERVICING CONTRACTORS, HEREBY DISCLAIM ANY AND ALL WARRANTIES, EXPRESS OR IMPLIED, IN REGARD TO ANY INFORMATION, PRODUCT OR SERVICE FURNISHED UNDER THIS AGREEMENT, INCLUDING WITHOUT LIMITATION, ANY AND ALL IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.

12. **Limitation of Liability.** Without waiver of the disclaimer or other limitation of liability in this Agreement, the parties agree that:
- (a) Neither party waives any immunity from liability afforded under law;
 - (b) In regard to any lawsuit or formal adjudication arising out of or relating to this Agreement, neither party shall be liable to the other under any circumstance for special, incidental, consequential, or exemplary damages;
 - (c) The maximum amount of damages recoverable will be limited to the amount of fees which the Cooperative received as a direct result of the Cooperative Member's purchase activity, within 12 months of when the lawsuit or action was filed; and
 - (d) In the event of a lawsuit or formal adjudication the prevailing party will be entitled to recover reasonable attorney's fees pursuant to the applicable law of the State of Rhode Island.

Without waiver of the disclaimer or other limitation of liability in this Agreement, the parties further agree to limit the liability of the Cooperative's Endorsers, Sponsors and Servicing Contractors (defined in Paragraph 11, above) up to the maximum amount each received from or through the Cooperative, as a direct result of the undersigned Cooperative Member's purchase activity, within 12 months of the filing of any lawsuit or action.

13. **Limitation of Rights.** Except as otherwise expressly provided in this Agreement, nothing in this Agreement is intended to confer upon any person, other than the parties hereto, any benefits, rights, or remedies under or by reason of this Agreement.
14. **Merger/Entirety.** This Agreement, together with the Cooperative's Bylaws and Organizational Interlocal Agreement, represents the complete understanding of the Cooperative and Cooperative Member. To the extent there exists any conflict between the terms of this Agreement and that of prior agreements, the terms of this Agreement shall control and take precedence over all prior participation agreements.
15. **Notice.** Any written notice to the Cooperative shall be made by first class mail, postage prepaid, and delivered to the National Purchasing Cooperative, 1680 Duke Street, Alexandria, VA, 22314. Notices to Cooperative Member may be made by first class mail, postage prepaid, and delivered to the Cooperative Member's Coordinator or chief executive officer (e.g., superintendent, city manager, county judge or mayor).
16. **Severability.** If any portion of this Agreement shall be declared illegal or held unenforceable for any reason, the remaining portions shall continue in full force and effect.
17. **Signatures/Counterparts.** The failure of a party to provide an original, manually executed signature to the other party will not affect the validity, enforceability or binding effect of this Agreement because either party may rely upon a facsimile signature as if it were an original. Furthermore, this Agreement may be executed in several separate counterparts, each of which shall be an original and all of which shall constitute one and the same instrument.
18. **Warranty.** By the execution and delivery of this Agreement, the undersigned individuals warrant that they have been duly authorized by all requisite administrative action required to enter into and perform

the terms of this Agreement.

IN WITNESS WHEREOF, the parties, acting through their duly authorized representatives, accept this Agreement.

TO BE COMPLETED BY THE COOPERATIVE:

The National Purchasing Cooperative, acting on behalf of all other Cooperative Members

By: _____
Assistant Executive Director

Date: _____

[Additional signature page follows.]



STUDENT OBSERVATION AGREEMENT

THIS AGREEMENT entered into by and between Drexel University, hereinafter referenced as the **UNIVERSITY** and the Lakeland Joint School District #272 hereinafter referenced as the **DISTRICT**.

WITNESSETH

WHEREAS, the governing board of a school district may enter into agreements with a college or university approved by the Pennsylvania State Board of Education to provide student teaching experience and to provide supervised field experience as may be called for in the requirements of the various authorized credentials for public school service; and

NOW, THEREFORE, it is mutually agreed between the parties hereto as follows:

I.

The District shall provide teaching experience through student observations in schools and classes of the District for students of the University who possess a valid certificate of clearance and are assigned by the University to student teaching in schools or classes of the District. Such student teaching shall be provided in such schools or classes of the District, and under the direct supervision and instruction of such employees of the District, as the District and the University through their duty authorized representatives may agree upon.

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

“Student Observation” as used herein and elsewhere in this agreement means active observation in the duties and functions of classroom teaching under the direct supervision and instruction of employees of the District holding valid credentials issued by the state’s department of education, other than emergency or intern credentials, authorizing them to serve as classroom teachers in the schools or classes in which the student observation is provided.



II.

STUDENT OBSERVING

Qualifications of a Student Observer:

1. The student must currently possess a clear background check, which was conducted by local law enforcement authorities.

Qualifications of a Cooperating Teacher:

2. The teacher must be certified in the same area as the student observer.
3. The cooperating teacher has taught with that certification for at least 3 years and has taught in his/her current district for at least one year.

Placement Duration:

1. The placement is for a predetermined amount of hours. This will be included in the request for placement each term.
2. The placement is for the 2012-2013 academic year, beginning September 24, 2012 and concluding June 30, 2013.
3. The start and end of dates can be adjusted in order to align with Lakeland Jt. School District #272's academic calendar year.

Cooperating Teacher Responsibilities:

1. Agree to allow the university student to actively observe classroom instruction (prior to hosting the student).
2. Agree to sign the student's observation log indicating that the student has indeed observed the class for the required amount of hours.

III.

The term of this agreement shall commence on **September 24, 2012** and terminate on **June 30, 2013**. These dates are flexible and dependent upon District academic calendar.

IV.

Notwithstanding anything herein contained to the contrary, this agreement may be terminated and the provisions of this agreement may altered, changed, or amended, by mutual consent of the parties hereto.



If you have any questions regarding any area of this letter, I would be happy to discuss how the School of Education can accommodate the Lakeland Jt. School District #272 policies and procedures. I can be reached via phone: (215) 895-1865 or via email: sarah.ulrich@drexel.edu.

If you find this contract agreeable, the following signatures hereby indicate the approval of this contract:

Drexel University The School of Education

By *Sarah P. Ulrich*
Sarah P. Ulrich, Ed.D.
Director of Certification Programs
and Experiential Learning
School of Education
Drexel University

October 10, 2012
Date

Lakeland Jt. School District #272

By _____

Date

Title

Concussion Guidelines

Many students within Lakeland Joint School District, No. 272 participate in extra-curricular activities of a nature whereby physical injury may result. Though the District takes care to ensure all extra-curricular activities are as safe as practicable, it is not possible to remove all danger from such activities, and the District acknowledges that concussions may result. The purpose of this policy is to address situations in which student concussions have occurred or are suspected to have occurred.

This policy only applies to organized athletic league or sport in which any District student participates as an athlete or youth athlete. For the purposes of this policy, athlete or youth athlete means an individual who is eighteen (18) years of age or younger and who is a participant in any middle school, junior high school, or high school athletic league or sport. A school athletic league or sport shall not include participation in a physical education class.

Pre-Season Education

The Administration and coaches will work to ensure that athletes, youth athletes, parents, volunteers, and assistant coaches are educated about concussions. (Coaches are required by Idaho Code to complete concussion education every two years) Prior to being allowed to engage or participate in any school athletic league or sport:

1. Each student desiring to participate in such school athletic league or sport, and the student's parents or guardians, shall be provided notice of and/or copies of any concussion guidelines or information available from the State Department of Education and the Idaho High School Activities Association, and also this policy.
2. Each student desiring to participate in such school athletic league or sport, and the student's parents or guardians, shall acknowledge that they have been provided the guidelines or information available from the State Department of Education and the Idaho High School Activities Association, as well as this this policy, and have had the opportunity to review and have reviewed such information. Further, each student and the student's parents or guardians shall sign an applicable waiver for participating in such school athletic league or sport.
3. The signed waiver and acknowledgment of review of the appropriate information shall be returned to the District.
4. The athlete will be required to receive a preseason baseline concussion test prior to participating in any extra-curricular activities or being allowed to participate in a school athletic league or sport. The athlete will be required, at the athlete's cost, to obtain a preseason baseline concussion test one time prior to participating in such school athletic

leagues or sports, provided, however, in the event there is a suspected concussion as provided for hereinafter, the athlete may be required to obtain another baseline concussion test during the athlete's participation in school athletic leagues or sports. The District must be provided with written confirmation that the test was completed by a qualified and trained health care professional, although the results of the testing shall not be provided to the District unless such test results are authorized to be provided by the athlete, or the athlete's parents in the event the athlete has not yet attained the age of 18.

Athletes will not be allowed to participate in school athletic leagues or sports until the above requirements are met.

Protocol on Suspected Concussion

If, during any school athletic league or sport practice, game, or competition, an athlete exhibits signs or symptoms of a concussion, makes any complaint indicative of a possible concussion, or a coach, assistant coach, volunteer coach, or other school District employee has reason to believe a concussion has occurred, such student shall be removed from play or participation in the practice, game, or competition. According to the Centers for Disease Control and Prevention, and for the purposes of this policy, signs observed by coaching staff which could be indicative of a concussion include if the athlete:

- Appears dazed or stunned
- Is confused about assignment or position
- Forgets an instruction
- Is unsure of game, score, or opponent
- Moves clumsily
- Answers questions slowly
- Loses consciousness (*even briefly*)
- Shows mood, behavior, or personality changes
- Can't recall events *prior* to hit or fall
- Can't recall events *after* hit or fall

According to the Centers for Disease Control and Prevention, and for the purposes of this policy, symptoms reported by the athlete which could be indicative of a concussion include:

- Headache or "pressure" in head
- Nausea or vomiting
- Balance problems or dizziness
- Double or blurry vision
- Sensitivity to light
- Sensitivity to noise
- Feeling sluggish, hazy, foggy, or groggy
- Concentration or memory problems
- Confusion
- Does not "feel right" or is "feeling down"

Coaches should not try to judge the severity of the injury themselves. Health care professionals have a number of methods that they can use to assess the severity of concussions. Coaches should record the following information, if possible, to help health care professionals in assessing the athlete after the injury:

- Cause of the injury and force of the hit or blow to the head or body
- Any loss of consciousness (passed out/knocked out) and if so, for how long
- Any memory loss immediately following the injury
- Any seizures immediately following the injury
- Number of previous concussions (if any)

Athletes may not be returned to play or participate in any student athletic league or sport (except on an administrative basis, such as team manager), until and unless the athlete has been evaluated and is authorized to return to play or participate by a qualified health care professional who is trained in the evaluation and management of concussions, including a physician or physician's assistant licensed under Chapter 18, Title 54, Idaho Code, an advanced practice nurse licensed under Idaho Code 54-1409, or a licensed health care professional trained in the evaluation and management of concussions who is supervised by a directing physician who is licensed under Chapter 18, Title 54, Idaho Code. Such authorization must be in writing and must be provided to the District prior to the student being returned to play. If the authorization is signed by a licensed health care professional trained in the evaluation and management of concussions, such authorization must also be countersigned by the directing physician.

Legal Reference: I.C. § 33-1625 Youth athletes – concussion and head injury guidelines
Title 54, Chapter 18 Idaho Code
HIPPA

Other Reference: <http://www.idhsaa.org/concussions/default.asp>
<http://www.cdc.gov/concussion/sports/index.html>
<http://www.cdc.gov/concussion/sports/recognize.html>

Policy History:

Adopted on:

Revised on:

School District No. _____

STUDENTS

3505F1

ACKNOWLEDGMENT OF RECEIPT OF CONCUSSION GUIDELINES

Parent's/Guardian's Signature

I, (print name) _____, acknowledge that I am the parent or guardian of the student (below), that I have received from the District information related student athlete concussions, including information from the State Department of Education, the Idaho High School Activities Association, and District Policy 3505, and have had the opportunity to review and have reviewed such information. I understand that participation in school athletics leagues or sports is dangerous, and hereby agree to waive all liability against _____ School District, No. _____, its employees, agents, and trustees, related to any injury or damages that my student may experience or incur as a result of participation in such school athletics leagues or sports.

Signature Date

Student's Signature

I, (print name) _____, acknowledge that I am a student of _____ School District, No. _____, or otherwise am allowed to participate in school athletics leagues or sports, that I have received from the District information related student athlete concussions, including information from the State Department of Education, the Idaho High School Activities Association, and District Policy 3505, and have had the opportunity to review and have reviewed such information. I understand that participation in school athletics leagues or sports is dangerous, and accept the risk of the potential consequences of such dangers.

Signature Date

NOTE: Both signature lines must be filled in and this form must be provided to the District prior to the student athlete participating in any school athletic leagues or sports.

Policy History:
Adopted on:
Revised on:

Community Use of School Facilities

The School District's buildings and facilities are assets of the citizens of the school district, and it is the desire of the Board of Trustees to make them available to responsible individuals and organizations as authorized by the policies of the District and in keeping with the Federal and State constitutions. Use of school facilities for school purposes has precedence over all other uses. Persons on school premises must abide by the District's conduct rules at all times.

Schools, gymnasiums, play fields and other special purpose rooms are to be used primarily for school purposes. They may be used without charge for meetings of students, clubs, alumni associations, parent teacher associations affiliated directly with the schools, and for entertainment for the benefit of the schools given by the students. Such activities shall have precedence over public use, and may be held by arrangements with the principal of the building. The principal shall assume responsibility for the meeting and either be present in person or be represented by a responsible employee. The Superintendent shall be kept informed.

The use of school facilities by the public may be permitted for meetings of an educational, patriotic, philanthropic, civic, musical, recreational or other worthwhile purpose (as determined by the Board of Trustees) intended to promote the public welfare and not conflicting with the school and/or district programs. No political meetings will be permitted without approval of the Board of Trustees.

Authorization for use of school facilities shall not be considered an endorsement of or approval of the activity, person, group or organization nor the purposes they represent.

School facilities may not be used for private gain, nor by any group, which in the opinion of the Board of Trustees, advocates the overthrow or change of our government by force.

Churches or religious organizations may be granted occasional use of school facilities if other community facilities are not available. No application will be considered for religious worship services nor for any prolonged or extended use of facilities by a sectarian or religious group for religious purposes which tend to lead the public to the conclusion such religious groups, sects, or denominations are promoted by the District.

The Board of Trustees shall have the care and keeping of all school buildings. They shall have authority to open any or all school properties belonging to the district for purposes that keep with the general philosophy of the District. The Board of Trustees may, at any time it thinks best, refuse to allow usage of any school facility or property. The Board of Trustees recognizes that the school buildings and other school properties are not open forums.

Student and school-related organizations shall be granted the use of school facilities at no cost. Other organizations granted the use of the facility shall pay fees and costs, except those entities which are otherwise exempt by contractual relationship, by statute, or by joint powers agreements between governmental units\agencies executed as authorized by the statutes of the State of Idaho.

The Superintendent shall develop procedures to manage community use of school facilities. Use of school facilities requires the Superintendent's approval and is subject to the procedures. Requests for use of the school facilities must be submitted in advance of the event to the Superintendent's office.

COMMUNITY RELATIONS

4210

Community Use of School Facilities

School facilities are available to the community for education, civic, cultural, and other non-commercial uses consistent with the public interest, when such use does not interfere with the school program or school-sponsored activities. Use of school facilities for school purposes has precedence over all other uses. Persons on school premises must abide by the District's conduct rules at all times.

Student and school-related organizations shall be granted the use of school facilities at no cost. Other organizations granted the use of the facility shall pay fees and costs. The Superintendent shall develop procedures to manage community use of school facilities. Use of school facilities requires the Superintendent's approval and is subject to the procedures.

Authorization for use of school facilities shall not be considered an endorsement of or approval of the activity, person, group or organization nor the purposes they represent.

The use of school facilities by the public may be permitted for meetings of an educational, patriotic, philanthropic, civic, musical, recreational or other worthwhile purpose (as determined by the Board of Trustees) intended to promote the public welfare and not conflicting with the school and/or district programs. No political meetings will be permitted without approval of the Board of Trustees.

Schools, gymnasiums, play fields and other special purpose rooms are to be used primarily for school purposes. They may be used without charge for meetings of students, clubs, alumni associations, parent teacher associations affiliated directly with the schools, and for entertainment for the benefit of the schools given by the students. Such activities shall have precedence over public use, and may be held by arrangements with the principal of the building. The principal shall assume responsibility for the meeting and either be present in person or be represented by a responsible teacher. The Superintendent shall be kept informed.

School facilities may not be used for private gain, nor by any group, which in the opinion of the Board of Trustees, advocates the overthrow or change of our government by force.

Churches or religious organizations may be granted occasional use of school facilities if other community facilities are not available. No application will be considered for a series of religious meetings nor for any prolonged or extended use of school facilities by a sectarian or religious group for religious purposes.

The administration shall approve and schedule the various uses of the school facilities. A master calendar will be kept in the office for scheduling dates to avoid conflicts during the school year. Requests for use of the school facilities must be submitted in advance of the event to the Superintendent's office.

Sufficient supervision (including police if necessary) shall be provided by those to whom the accommodation is granted to insure good order, the protection of property, the observance of

these rules and regulations, and the prevention of people wandering through the building or being on the school premises elsewhere than in the rooms engaged and their direct approaches.

At least one adult member of the sponsoring organization must supervise all use of the rooms assigned to members of the sponsoring organization and its guests. The adult supervisor and/or the sponsoring organization will be responsible for and pay for any damage done to the school property during the time of the organization's use of the building. The sponsoring organization will assume the responsibility of informing the adult supervisor of all district regulations and the supervisor's responsibilities.

Only gym shoes are to be worn on the gymnasium floors. Shoes, clothes, equipment, etc., will not be available from the school's locker rooms.

As a general rule, elementary buildings should be vacated by 7:00 p.m. and secondary schools by 9:00 p.m.

All use of district buildings and grounds shall be restricted to community (Lakeland residents) sponsorship and participation and shall not be advertised as open to the public at large.

Custodial and/or supervisory personnel are required to be on duty at meetings of outside organizations. (The superintendent may waive this provision in cooperation with city park and recreation organizations). The sponsoring organization will pay the associated costs.

All organizations are required to file proof of liability insurance with the Superintendent's office.

Proper protection, safety and care of school property shall be primary considerations in the use of school facilities. All facility use shall comply with state and local fire, health, safety and police regulations. All individuals using school facilities shall comply with the policies of this Board. The district reserves the right to cancel any scheduled use at any time.

Legal Reference: I.C. § 33-601 Real and personal property – Acquisition, use or disposal of same.

I.C. § 33-602 Use of school property or buildings for senior citizen centers

Lamb's Chapel v. Center Moriches Union Free School Dist., 113 S.Ct. 2141

Policy History:

Adopted on: August 13, 2007

Revised on:

Prior Policy: VII(A) Use of Buildings and Grounds by Community Organizations

Evaluation of Certificated Personnel

The District has a firm commitment to performance evaluation of District personnel, whatever their category and level, through the medium of a formalized system. The primary purpose of such evaluation is to assist personnel in professional development and in achieving District goals. The procedures outlined in this document apply to certificated personnel.

The District's evaluation process is based, in part, on the work of Charlotte Danielson as presented in Enhancing Professional Practice: A Framework for Teaching, 2nd Edition, 2007. Ms. Danielson's research provides the elements of effective instruction that most often lead to improved student achievement. Lakeland Jt. School District evaluation criteria also utilizes concepts from Teacher Expectations and Student Achievement (TESA), the work of Robert Marzano and other research-based teaching and learning methodologies.

Each certificated staff member shall receive at least one (1) written evaluation to be completed by no later than March 1 for each annual contract year of employment.

Objectives and Criteria

The formal performance evaluation system is designed to:

- Maintain or improve each employee's job satisfaction and morale by letting him/her know that the supervisor is interested in his/her job progress and personal development.
- Serve as a systematic guide for supervisors in planning each employee's further training.
- Assure considered opinion of an employee's performance and focus maximum attention on achievement of assigned duties.
- Assist in determining and recording special talents, skills, and capabilities that might otherwise not be noticed or recognized.
- Assist in planning personnel moves and placements that will best utilize each employee's capabilities.
- Provide an opportunity for each employee to discuss job problems and interests with his/her supervisor.
- Assemble substantiating data for use as a guide, although not necessarily the sole governing factor, for such purposes as wage adjustments, promotions, disciplinary action, reassignment and termination.

Responsibility

The **Superintendent** has the overall responsibility for the administration of the Performance Evaluation Program and will ensure the fairness and efficiency of its execution, including:

- The distribution of proper forms in a timely manner.
- Ensuring completed forms are returned for file by a specified date.
- Reviewing forms for completeness.
- Identify discrepancies.
- Ensuring proper safeguard and filing of completed forms.

The **Immediate Supervisor** (Evaluator) is the employee's "evaluator" and has the responsibility for:

- Continuously observing and evaluating an employee's job performance.
- Holding periodic conferences with each employee to discuss job performance.
- Completing Performance Evaluation Forms as required.

Procedures

Professional Growth Plan – No later than the fourth week of the school year all certificated staff members will review the evaluation model and procedures and submit a written annual professional growth plan to their supervisor.

Observations: Periodic classroom observations will be included in the evaluation process. A formal observation of at least 45 minutes duration is required once in each of the first two quarters of the school year for teachers in their first, second or third year in the district. For all other certificated staff there are two options:

1. Prior to March 1, a formal observation of 45 minutes is required; or
2. A series of five (5) informal observations commencing during the first semester and concluding by March 1 will be conducted.

A teacher-principal conference is to be held following each formal observation, and the observation instrument is to be dated and signed by the teacher and the principal. Additional formal observations may be conducted as needed.

Frequent informal classroom observations are encouraged. A conference between the teacher and the principal may be held after an informal observation when deemed necessary or appropriate.

Summative Evaluation: An Evaluation Form will be completed for each certificated employee. A copy will be given to the employee. The original will be retained by the immediate supervisor for placement in the personnel file. This form should be reviewed annually and revised as necessary to indicate any significant changes in duties and/or responsibilities. The form is designed to increase planning and relate performance to assigned responsibilities through joint understanding between the immediate supervisor (evaluator) and the employee as to the job description and major performance objectives.

The evaluation form will include a section for input received from parents or guardians and will be considered as a factor in the teacher performance evaluation. Parental or guardian input forms will be made available on the school district website.

A written formal evaluation by the principal is required during the first semester for teachers who have less than three years of service in the Lakeland Jt. School District and shall be submitted to the Superintendent before January 1 of each year. A written formal evaluation for all other contract teacher is to be prepared by the principal and submitted to the Superintendent of Schools on or before March 1 of each year. All evaluation forms are to be dated and signed by the principal and the teacher during the conference held to review the evaluation.

A final teacher performance evaluation summary must be submitted to the Superintendent of School on or before June 1 of each year of which, fifty percent (50%) of the evaluation summary must be based on objective measures of growth in student achievement as determined by the Board of Trustees. The evaluation summary will also include an overall teacher proficiency rating.

When any matter of a nature that could cause dismissal or non-renewal of a contract for a teacher is brought to the attention of the teacher, the principal shall assist the teacher toward correcting the situation.

Each coach contracted for an interscholastic sport shall be evaluated following the end of the entire season. A written formal evaluation on a separate form provided by the district is to be prepared by the principal or athletic director and shall be forwarded to the Superintendent after a conference is held with the coach to review the evaluation.

Conferences: Informal conferences between immediate supervisors and employees may be scheduled periodically. During these sessions, an open dialogue should occur which allows for the exchange of ideas focused on performance. The employee should be informed of his or her levels of performance based on the district evaluation form. In the case of basic or below basic ratings, the employee should be informed of the steps necessary to improve performance to the desired level. Conference sessions should include, but not be limited to, the following: Planning and Preparation, Classroom Environment, Instruction and Professional Responsibilities.

Summative Evaluation Conference: A conference will occur in conjunction with the summative evaluation. During the scheduled conference with the employee, the Immediate Supervisor will:

- Review professional growth plan
- Discuss the evaluation with the employee
- Commend the employee for a job well done if applicable and discuss specific corrective action if warranted
- Set mutual goals to reach before the next performance evaluation
- Have employee sign the evaluation form indicating that he/she has been given a copy
- Following the meeting, the supervisor will forward the original copy of the evaluation form to the Superintendent for review

Rebuttal

- The employee has seven (7) days to make written response to the summative evaluation.

Action

Should any action be taken as a result of an evaluation to not renew an individual's contract or to renew an individual's contract at a reduced rate, the District will comply with the requirements and procedures established by State law as outlined in Sections 33-513 through 33-515 of Idaho Code in order to assure the due process rights of all personnel.

Teacher Evaluation Committee:

District evaluation committee will reconvene annually to review the teacher evaluation plan, the professional development plan and assess ongoing training needs. The Superintendent will review committee and staff input and conference twice annually with building administration to monitor and evaluate the teacher evaluation model.

Professional Development Plan Budget

The results of data analysis are used to determine the identified areas of focus for professional development activities and the estimated allocation of funds. Funding for professional development is coordinated among federal, state and local sources to accomplish priority activities for schools and the district. Program supervisors collaborate on needs and contribute fund sources that comply with their regulations to provide training opportunities. These may include but not be limited to district-wide, school, and individual initiatives through workshops, classes, online training, learning communities, action research, coaching/mentoring, conference participation, multiple training sessions, follow up, etc.

Legal Reference: I.C. § 33-514 Issuance of Annual Contracts – Support programs –
Categories of Contracts – Optional Placement
I.C. § 33-514A Issuance of Limited contract
I.C. § 33-515 Issuance of Renewable Contracts
IDAPA 08.02.02.120 Local District Evaluation Policy

Policy History:

Adopted on: April 14, 2008

Revised on: March 8, 2010

Revised on: July 12, 2010

Revised on: November 12, 2012

Prior District policy Article IV, section V.



STATE OF IDAHO

OFFICE OF THE ATTORNEY GENERAL

LAWRENCE G. WASDEN

November 9, 2012

The Honorable John Goedde
Idaho State Senator
1010 E. Mullan, Unit 203
Coeur d'Alene, ID 83814

Re: Education Reform Repeal – Our File No. 12-42713

Dear Senator Goedde:

This letter is in response to a series of questions you have asked following the voters' rejection of S. 1108, S. 1110 & S. 1184 at the general election of 2012. At the outset, it is worth establishing certain parameters for these responses:

1. Each of the contracts at issue was entered into according to the law at the time of contracting. Each of the above bills was effective due to the adoption of an emergency clause making each one effective upon passage regardless of the referenda activities.
2. Each of these bills remains in effect until the Governor's Proclamation is issued, which then becomes the date of repeal under Idaho Code §34-1813.
3. Following the effective date of the repeal, the law as it existed in 2010 will become the law going forward with regard to the subject matter of Senate bills 1108, 1110, & 1184. In other words, the future law will appear as if these bills never existed for purposes of school governance.
4. In the event of a disagreement between a school district and a local bargaining unit regarding the terms of the contract, the school district's attorney will represent the school district—not this office. Therefore, this analysis will provide only general answers that may not apply in every situation.
5. This office has not reviewed all of the contracts at issue, and therefore this analysis may not apply in every scenario. There may be individual contract terms that constrain school districts in a manner that the general statutory law does not address. Deference to individual school districts and their legal counsel is necessary.

With this backdrop in mind, the following analysis is offered for your consideration.

1. If a school district has entered into an agreement under the terms of S. 1108, that agreement remains in effect until it is amended. This office's understanding is that agreements entered into under S. 1108 were more restricted in the scope of the subjects that they could address, than those entered into under the prior law. Therefore any agreement entered under the repealed statute into would likely remain valid until expiration, amendment, or re-negotiation. Additionally, the specific terms of the individual agreements may indicate the conditions under which re-negotiation, termination, or amendment occur.
2. Within your inquiry you highlighted Idaho Code § 33-515(3) which prohibited a reduction in pay in an automatically renewed contract. Pay for Performance is a conditional payment—in other words a school district must meet certain criteria to qualify for the payment. If school districts fail to meet the criteria they do not receive the payment, even if they have previously qualified. Similarly, the payments reflect the policy choice of the legislature, and the legislature is free to alter that system including repeal of it—which is what occurred through the referenda.¹ These contractual provisions are still subject to both statutes and appropriations.
3. As indicated above, the existing contracts should remain valid until they are renegotiated or amended. It is up to the school districts to determine what is in their best legal interests with regard to their existing agreements and future agreements.
4. For purposes of continuing agreements (tenure), contracts for this school year have already been entered into and remain in effect until amended, re-negotiated, or terminated. Repeal of the law creates a scenario wherein the agreements currently in use do not match the statutory terminology as it existed in 2010. It is recommended that the Legislature reconcile the types of contracts available to school districts with those in actual use to provide for standardization and clarity. This issue can also be resolved through entry into an appropriate agreement at the next contract entry point. As far as its effect on individual teachers, school districts should discuss specific situations with the school district's attorney.
5. Provided the school district acted in a manner consistent with the law as it existed on the day that the decision regarding a Reduction in Force, no mechanism exists to overturn that decision. The referenda simply repealed the law and re-established it as of 2010 effective the date the Governor issues his proclamation (Contemplated date of action November 21, 2012). Any decisions made while the law is effective should be legally defensible.

¹ Under the referenda, the voters stand in the place of the legislature and their enactments or repeals are on "equal footing" with all other legislative enactments. Through this "equal footing" the Legislature is free to amend, reinstate, or otherwise address the results of the referenda as it sees fit.

6. A follow-up question was posed with regard to the effect of the repeal on the No Child Left Behind waiver. This office lacks the expertise to answer that question definitively and recommends that you contact the Department of Education directly for an assessment of the effect of the repeal on that waiver and potential alternatives for resolution of those issues.
7. A follow-up question was also asked with regard to the impact on the Pay for Performance distributions. This office is currently reviewing those issues with the State Department of Education and an answer should be forthcoming.

Due to the repeal of a number of statutes, the law has largely been "reset" to its condition prior to the enactment of these Senate Bills. But that "reset" does not make the actions taken under the law while it was in effect illegal. Absent a retroactivity clause (which is not provided for in the referenda), the change in the law resulting from the successful referenda operates prospectively. In sum, the acts under the old law are valid, but may need to be reviewed as school districts take new actions in the future due to the change in the law. The analysis is the same as what should occur after every legislative session when the laws are amended. The complication in this instance results from a change in the law going into effect during a school year, not at the start of a school year, which is ordinarily the case.²

I hope that you find this analysis helpful.

Sincerely,



BRIAN KANE
Assistant Chief Deputy

BK/tjn

² One alternative to address the issues raised by the repeal of this legislation is to call for a special session. This determination lies solely with the Governor as provided for in Article IV, § 9.

1. For the Districts and their individual local associations that negotiated in good faith and each respectively ratified a Negotiated Agreement, pursuant to the laws and applicable provisions of SB1108, is it accurate to assume that such lawfully ratified agreement is the current valid and controlling Negotiated Agreement between the parties?

For the Districts and their individual local associations who either were unable to reach a ratified Negotiated Agreement, pursuant to the laws and applicable provisions of SB1108 during one of the two years these laws were effective or for which there was no representative organization on behalf of a majority of the professional certificated employees of the District, is it accurate to assume that the terms and conditions of employment imposed by the Board of Trustees in June of 2012 remain the valid terms and conditions of employment and that the District does not currently have any valid ratified Negotiated Agreement between the parties?

For the Districts and their individual local associations who either were unable to reach a ratified Negotiated Agreement, pursuant to the laws and applicable provisions of SB1108 during both of the two years these laws were effective or for which there was no representative organization on behalf of a majority of the professional certificated employees of the District during both school years, is it accurate to assume that the terms and conditions of employment imposed by the Board of Trustees in June of 2012 remain the valid terms and conditions of employment and that the District does not currently have any valid ratified Negotiated Agreement between the parties?

In the situation of any of the above scenarios, is it then also accurate to assume that any Negotiated Agreement and all terms of any prior Negotiated Agreement from before the spring of 2011 has expired and is not in effect/resurrected (i.e. RIF language, evergreen clauses etc.)?

2. The original pre-SB1108 language contained in Section 33-515(3), Idaho Code stated "Any contract automatically renewed under the provisions of this section shall be . . . at a salary no lower than that specified therein, to which shall be added such increments as may be determined by the statutory or regulatory rights of such employee by reason of training, service, or performance, except where a board of trustees has declared a financial emergency pursuant to section, 33-522, Idaho Code. ...". If the referendum in Proposition 2 repeals pay for performance and the school districts distribute money pursuant to the subject matter of Proposition 2, is the distribution of such sums considered to be

salary as addressed in Section 33-515(3), Idaho Code, which a District cannot reduce absent provision of due process for each such individual employee or through the declaration of a financial emergency, assuming the District qualifies for a financial emergency status?

3. During the spring of 2012, school districts properly and lawfully issued Standard Teacher Contracts on Form A, B or the Grandfathered Renewable Form. If Proposition 1 repeals the amendments contained in SB1108, does the District have to reissue new standard contracts to teachers (subsequent to the Superintendent of Public Instruction approving any such forms as is required by Section 33-513(1), Idaho Code) or do the teachers continue their service for the 2012-2013 school year pursuant to the Category Contract issued by the District at the commencement of the 2012-2013 school year?
4. SB1108 addressed the issue of teacher "tenure" or renewable contract status, indicating in Section 33-515(1), Idaho Code that no new employment contract shall result in the vesting of tenure or a continued expectation of employment or property rights in employment in any contract issued subsequent to January 31, 2011. If Proposition 1 repeals the amendments contained in SB1108, is an employee who has continued employment with a District subsequent to January 31, 2011 and who would have otherwise obtained "tenure" or renewable contract status rights due to such continued employment, absent the enactment of SB1108, automatically in a position of renewable contract rights for all statutory purposes?
5. If a District was statutorily prohibited from considering seniority and contract status of a certificated professional employee when implementing a Reduction in Force (RIF) and a District otherwise had a policy (or term of a Negotiated Agreement) that required the use of seniority or contract status, does a repeal of SB1108 require a District to call back affected employees and attempt to implement the RIF as it existed in the prior policies and/or Agreement, as if the law did not exist at the time of the RIF?

Brook Cunningham

From: Thomas R. Luna
Sent: Monday, November 12, 2012 12:58 PM
To: Thomas R. Luna
Subject: Pay for Performance Guidance
Attachments: Ltr Re Prop 2 - Pay for Performance.pdf

TO: District Superintendents, Charter Administrators, Principals, State Board Members, State Legislators, Education Stakeholders, SDE Senior Staff

The repeal of SB 1110 (Pay for Performance), and the implementation of this repeal in the midst of its implementation and bonus payout process, has led to many questions as to what the state and schools should do regarding the payout of bonuses to teachers. To help clarify these questions and furnish legally sound guidance to schools, I have requested that the Attorney General render an official opinion as to whether bonuses can and should be paid to those certificated employees who earned them based on student achievement results from the 2011-2012 school year.

The Attorney General's opinion is attached. Essentially, it says that the state is obligated to distribute the money to school districts and public charter schools, and districts and charter schools are further obligated to pay the bonuses out to those who earned them based on the student achievement results of the 2011-2012 school year.

The opinion describes the remaining actions (distributing funds and paying out bonuses) as "ministerial" in nature, meaning they are non-discretionary, regardless of the date of repeal, since the bonuses were earned by certificated employees when the laws were in effect last school year.

This opinion represents the legal guidance of the State of Idaho, through the auspices of the Attorney General's Office. Payments should be made by December 15 as outlined in Idaho code.

Superintendent Luna



Supt. Tom Luna
Idaho State Department of Education
PO Box 83720
Boise ID 83720-0027
208-332-6815
trluna@sde.idaho.gov



STATE OF IDAHO
OFFICE OF THE ATTORNEY GENERAL
LAWRENCE G. WASDEN

November 9, 2012

Via Hand-Delivery and Electronic Mail

Tom Luna
Superintendent of Public Instruction
State Department of Education
650 W. State Street, Room 200
Boise, ID 83701
trluna@sde.idaho.gov

Re: Request for Opinion - Proposition 2 (Pay for Performance)

Dear Superintendent Luna:

This letter is in response to your request of October 31, 2012, for a written legal opinion from this office on the following question:

If Proposition 2 is repealed, will local school districts and public charter schools have the legal authority to distribute pay-for-performance bonuses to individual teachers after the November 21 certification of the election?

The Effective Date of the Repeal is the Date of the Governor's Proclamation Under Idaho Code § 34-1813

Proposition 2 was a referendum on S. 1110 from the 2011 legislation session, which created a new section of Idaho Code establishing teacher and/or administrator bonuses based on performance, hard to fill positions, and leadership awards. S.B. 1110, § 1; Idaho Code § 33-1004I. Pursuant to Idaho Code § 34-1813, referendum results are effective upon the canvassing of votes and the issuance of the Governor's proclamation, which is tentatively scheduled to occur on November 21, 2012. This proclamation date will be the effective date for the repeal of those matters addressed in S. 1110.

Tom Luna
Superintendent of Public Instruction
State Department of Education
November 9, 2012
Page 2

The distribution of Pay for Performance funds from the SDE to school districts is statutorily required to occur no later than November 15.¹ Idaho Code §§ 33-1004I(6) and 33-1009; S.B. 1110, Section 1. Significantly, Idaho Code §33-1004I(2)(c)(iv) provides that “[p]ay for performance bonuses shall be paid by school districts to qualifying certificated employees in a lump sum by no later than December 15 following the spring test of the prior school year.” Idaho Code § 33-1004I(2); S.B. 1110, Section 1. Therefore, your request essentially asks whether school districts that have not completed payment of Pay for Performance bonuses to their eligible certificated staff by November 21, 2012, would have until December 15, 2012, to complete all bonus payments. Alternatively, the question could be posed as to whether such school districts would be precluded from making any bonus payments after November 21, 2012.

School Districts Should Complete Bonus Payments

While the Idaho Supreme Court has never directly ruled on the issue set forth in your inquiry, Idaho laws are not to be applied retroactively unless the law contains a clearly expressed intent of retroactive application.² With regard to Proposition 2, there is nothing in its language expressing an intent that repeal be applied retroactively. Furthermore, the operative events that gave rise to teachers or administrators qualifying for Pay for Performance bonuses all occurred during the 2011-2012 school year.³ The events that have occurred this fiscal year on or before December 15, 2012, are merely

¹ This opinion presupposes that the State Department of Education (“SDE”) will distribute the Pay for Performance funds appropriated by the 2012 session of the Legislature to school districts by November 15, 2012.

² Idaho Code § 73-101 (“No part of these compiled laws is retroactive, unless expressly so declared”); see also *Woodland Furniture, LLC v. Larsen*, 142 Idaho 140, 145 (2005) (“unless a contrary intention is clearly indicated, a new statute will not be given retrospective effect.”). The U.S. Supreme Court has also long held that “[w]ords in a statute ought not to have a retrospective operation, unless they are so clear, strong, and imperative” that a retroactive application is required. *United States v. Heth*, 7 U.S. 399, 413 (1806) (Paterson, J.) (the Court “refused to apply a federal statute reducing the commissions of customs collectors to commissions commenced before the statute’s enactment because the statute lacked ‘clear, strong, and imperative’ language requiring retroactive application”). The U.S. Supreme Court has further held that whether a law is applied retroactively or prospectively depends on whether or not the law applies to operative events that preceded the law’s effective date. *Landgraf v. USI Film Product*, 511 U.S. 244, 270 (1994) (“the court must ask whether the new provision attaches new legal consequences to events completed before its enactment”).

³ The operative events occurring during the 2011-2012 school year include the work performed by teachers or administrators and the relevant student test scores.

Tom Luna
Superintendent of Public Instruction
State Department of Education
November 9, 2012
Page 3

ministerial (non-discretionary) acts, including: collecting data attributable to the 2011-2012 school year to verify eligibility and calculate the actual bonus amount earned; distribution of Pay for Performance funds to school districts; and lump sum payouts by school districts of earned bonuses to qualified recipients.

Although this office cannot provide an answer free from any uncertainty, the most legally defensible conclusion is that the repeal of S. 1110 applies prospectively and that school districts would have through December 15, 2012, to complete payment of Pay for Performance bonuses to eligible certificated staff.

Based upon this analysis, there does not appear to be any legal impediment to school districts fulfilling their ministerial duty to make and complete the Pay for Performance distributions. It is recommended that this ministerial responsibility be completed as efficiently as practical. Individual school districts may need to discuss specific situations with their respective school district attorneys—those situations should be addressed between the school district and the individual(s) involved.

I hope that you find this analysis helpful.

Sincerely,



ANDREW J. SNOOK
Deputy Attorney General

AJS/lg

LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

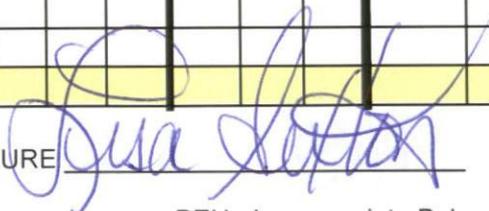
School__ Betty Kiefer Elementary

Month/Year __ Octobe 12

RECEIVED
NOV - 2 2012

Grade	TOBACCO			ALCOHOL			DRUGS			CONDUCT							ACTION TAKEN					
	D	P	U	D	P	U	D	P	U	BEH	FTG	INS	HAR	BULL	VAN	WPN	PRO	TRU	ISS	OSS	EXP	
K																						
1																						
2																						
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4										1										0.5		
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7																						
8																						
9																						
10																						
11																						188
12																						
TOTAL																						

ADMINISTRATOR'S SIGNATURE



KEY:

D=Distribution
P=Possession
U=Under the Influence/Use

BEH= Inappropriate Behavior
FTG= Fighting
INS= Insubordination
HAR= Harrassment
BULL=Bullying
VAN= Vandalism
WPN=Weapon
PRO= Profanity
TRU= Truancy

ISS= In School Suspension
OSS=Out of School Suspension
EXP=Expulsion

Report incidents that involve a suspension of .5 day or more. The number of incidents should be based on the number of students involved (e.g. a fight between two students would be two incidents if both students are suspended .5 day or more). When completing the column under "Action Taken", report the number of days of suspension, not incidents (e.g. one fight might result in as many as ten days of suspension).

LAKELAND JOINT SCHOOL DISTRICT #272
Discipline Report

School: John Brown
 Month/Year : October 2012

RECEIVED
 NOV - 1 2012

Grade	TOBACCO			ALCOHOL			DRUGS			CONDUCT							ACTION TAKEN					
	D	P	U	D	P	U	D	P	U	BEH	FTG	INS	HAR	BULL	VAN	WPN	PRO	TRU	ISS	OSS	EXP	
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4																						
5																						
6																						
7																						
8																						
9																						
10																						
11																						
12																						189
TOTAL										0	0	0	0	0	0	0	0	0				

ADMINISTRATOR'S SIGNATURE John D. Fisher

- KEY:
- D=Distribution
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LAKELAND JOINT SCHOOL DISTRICT #272
 Discipline Report

School TWIN LAKES
 Month/Year OCTOBER 2012

NOV - 5 2012 JED

Grade	TOBACCO			ALCOHOL			DRUGS			CONDUCT						ACTION TAKEN				
	D	P	U	D	P	U	D	P	U	FTG	INS	HAR	BULL	VAN	WPN	PRO	TRU	ISS	OSS	EXP
K																				
1																				
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10																				
11																				
12																				
TOTAL																				

Ø

ADMINISTRATOR'S SIGNATURE Mary Harcicraft

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Report suspension of .5 day or more. Report the total number of days suspended, not the incidents.

LAKELAND JOINT SCHOOL DISTRICT #272
Discipline Report

School_ Lakeland Junior High School
Month/Year 10, 2012

RECEIVED
NOV - 2 2012

Grade	TOBACCO			ALCOHOL			DRUGS			CONDUCT							ACTION TAKEN					
	D	P	U	D	P	U	D	P	U	BEH	FTG	INS	HAR	BULL	VAN	WPN	PRO	TRU	ISS	OSS	EXP	
Delema 7												Boy									1	
Rodriguez 7										Boy											1	
7																						
7																						
7																						
7																						
Walters 8										Boy											1	
Walters 8										Boy											1	
Deaton 8										Boy								Boy			1	
Deaton 8										Boy											2	
8																						
8																						
TOTAL																					7	191

ADMINISTRATOR'S SIGNATURE _____

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LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

School LHS

Month/Year Oct 2011

Grade	TOBACCO			ALCOHOL			DRUGS			CONDUCT								ACTION TAKEN					
	D	P	U	D	P	U	D	P	U	BEH	FTG	INS	HAR	BULL	VAN	WPN	PRO	TRU	Sat. School	ISS	OSS	EXP	
K																							
1																							
2																							
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4																							
5																							
6																							
7																							
8																							
9	0	0	1	0	0	0	0	0	0	10	2	1	0	0	0	0	0	1	6	1	5	0	
10	0	0	0	0	0	0	0	0	0	3	4	0	0	0	0	0	0	0	5	0	6	0	
11	0	0	0	0	0	0	0	0	0	4	2	0	0	0	0	0	0	0	7	0	2	0	
12	0	0	0	0	0	0	0	0	0	8	0	1	1	0	0	0	0	0	4	0	1	0	
TOTAL	0	0	1	0	0	0	0	0	0	25	8	2	1	0	0	0	0	1	22	1	14	0	

ADMINISTRATOR'S SIGNATURE _____

- KEY: D=Distribution BEH= Inappropriate Behavior ISS= In School Suspension
 P=Possession FTG= Fighting OSS=Out of School Suspension
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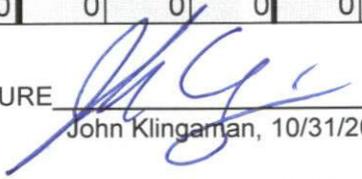
RECEIVED
NOV -1 2012

LAKELAND JOINT SCHOOL DISTRICT #272
Discipline Report

School: MOUNTAIN VIEW ALT HIGH SCHOOL
Month/Year: OCTOBER 2012

Grade	TOBACCO			ALCOHOL			DRUGS			BEH	FTG	INS	HAR	CONDUCT			PRO	TRU	ACTION TAKEN		
	D	P	U	D	P	U	D	P	U					BULL	VAN	WPN			ISS	OSS	EXP
K																					
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8																					
9																					
10																					
11																					193
12																					
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

ADMINISTRATOR'S SIGNATURE


John Klingaman, 10/31/2012

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LAKELAND JOINT SCHOOL DISTRICT #272
Discipline Report

RECEIVED
NOV - 5 2012

School _____ THS
Date: October 2012

Grade	TOBACCO			ALCOHOL			DRUGS			BEH	FTG	INS	HAR	CONDUCT			PRO	TRU	ACTION TAKEN		
	D	P	U	D	P	U	D	P	U					BULL	VAN	WPN			ISS	OSS	EXP
K																					
1																					
2																					
3																					
4																					
5																					
6																					
7																					
8																					
9											1	1									2
10		1																			5 ?
11			1									2									3
12																					194
TOTAL	0	1	1	0	0	0	0	0	0	0	1	3	0	0	0		0	0	0	10	?

ADMINISTRATOR'S SIGNATURE 

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LAKELAND JOINT SCHOOL DISTRICT #272
Discipline Report

School _____ TJHS

Date: October 2012

Grade	TOBACCO			ALCOHOL			DRUGS			BEH	FTG	INS	HAR	CONDUCT				ACTION TAKEN				
	D	P	U	D	P	U	D	P	U					BULL	VAN	WPN	PRO	TRU	ISS	OSS	EXP	
K																						
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4																						
5																						
6																						
7																						
8											1										1	
9																						
10																						
11																						
12																					195	
TOTAL	0	0	0	0	0	0	0	0		0	1	0	0	0	0	0	0	0	0	0	1	0

ADMINISTRATOR'S SIGNATURE _____

- KEY:**
- D=Distribution
 - P=Possession
 - U=Under the Influence/Use
 - BEH= Inappropriate Behavior
 - FTG= Fighting
 - INS= Insubordination
 - HAR= Harrassment
 - BULL=Bullying
 - VAN= Vandalism
 - WPN=Weapon
 - PRO= Profanity
 - TRU= Truancy
 - ISS= In School Suspension
 - OSS=Out of School Suspension
 - EXP=Expulsion

Report incidents that involve a suspension of .5 day or more. The number of incidents should be based on the number of students involved (e.g. a fight between two students would be two incidents if both students are suspended .5 day or more). When completing the column under "Action Taken", report the number of days of suspension, not incidents (e.g. one fight might result in as many as ten days of suspension).

LAKELAND JOINT SCHOOL DISTRICT #272
Discipline Report

School _____ Athol Elementary
 Month/Year ____ 10 2012

Grade	TOBACCO			ALCOHOL			DRUGS			BEH	FTG	INS	HAR	CONDUCT			TRU	ACTION TAKEN		
	D	P	U	D	P	U	D	P	U					BULL	VAN	WPN		PRO	ISS	OSS
K																				
1																				
2																				
3																				
4																				
5																				
6																				
7																				
8																				
9																				
10																				
11																				
12																				196
TOTAL																				

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Brook Cunningham

From: Mary Ann Ranells
Sent: Monday, November 12, 2012 2:34 PM
To: bcunningham@lakeland272.org
Subject: FW: Field

Mary Ann

Mary Ann Ranells, Ph.D.
Superintendent of Schools
Lakeland Joint School District #272
15506 N Washington St
Rathdrum, ID 83858
208-687-0431
208-687-1884 (fax)
www.lakeland272.org

From: Mike Menti [mailto:mmenti@lakeland272.org]
Sent: Monday, November 12, 2012 9:26 AM
To: Mary Ann Ranells
Subject: Field

I would like to take a minute and tell you of the fantastic work that was done to make our field ready to play. From Kurt to Tim and all the maintenance people who spent hours and hours in the snow and wind to clear our field. This is why I love teaching and coaching in this district. We work together and we work hard to achieve our goals. It might be easy for some people to say they are just doing their jobs, but I dont think that any of us has 4 o'clock football field snow removal in our job description.

--
Mike Menti
7th Grade Life Science

Lakeland School District #272

GARWOOD ELEMENTARY SCHOOL

17506 N. Ramsey Rd., P.O. Box 990, Rathdrum, ID 83858
(208)687-1265 FAX (208) 687-4310

November 5, 2012

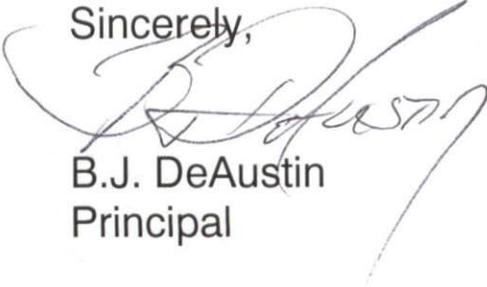
Steve Eachon
Western Tree Transplanting
1322 West Eachon Boulevard
Rathdrum, ID 83858

Dear Mr. Eachon:

We would like to take this opportunity to thank you for your generous donation of the beautiful Oak Tree to our beautification project (valued at \$400). It is a great addition to the beauty of the landscape of our school.

Once again, we appreciate your donation. A whole community benefits from your generosity.

Sincerely,



B.J. DeAustin
Principal