

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 11, 2013, beginning at 5:00 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 5:00 p.m.**
- B. **Board Work Session 5:00 p.m.- Charles Dodson Q & A**
- C. **Welcome Visitors/Pledge of Allegiance 6:00 p.m.**
- D. **Approve Agenda**
- E. **Consent Agenda**
 - 1. Minutes of Previous Meeting(s) - Regular Meeting of 10/14/2013 & Special Meeting 10/30/2013 2
 - 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. Tom Taggart- Financial 24
 - b. Brad Murray- Senior Project Presentation
- G. **Action Agenda**
 - 1. Approve/deny the hiring of new personnel as presented
 - 2. Approve/deny Auditors Report FY 2012/2013- Hayden & Ross, P.A. 26
 - 3. Approve/deny Winter Athletic Schedules 121
 - 4. Approve/deny the list of Wellness Policies as recommended by Administration 142
- H. **Discussion Agenda**
 - 1. Draft Policies 159
 - 2. Set date and time for Board Workshop to discuss Levy & Strategic Plan
 - 3. ISBA Conference
 - 4. Correspondence
 - a. Discipline Reports 173
 - b. Other

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
EXECUTIVE SESSION AND REGULAR BOARD MEETING, OCTOBER 14, 2013**

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Meeting Location
Spirit Lake Elementary
32605 N 5th Ave
Spirit Lake, ID 83869



5:00 p.m. Board Workshop
6:00 p.m. Regular Meeting

BOARD MEMBERS PRESENT

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

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 5:09 p.m.

B. Board Workshop- Policy Review

Dr. Ranells went over the policies. She also provided drafts of recommended changes. Those policies will be on the next agenda for approval.

Chairman Brown gaveled for a break at 6:05 p.m.

C. Welcome Visitors/Pledge of Allegiance 6:00 p.m.

At 6:16 p.m. Chairman Brown gave welcome to those that were present and led in the pledge.

D. Approve Agenda

Motion was made by TRUSTEE SHAFFER and seconded by TRUSTEE OLMSTEAD to approve the agenda as presented. Motion carried unanimously.

***THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
EXECUTIVE SESSION AND REGULAR BOARD MEETING, OCTOBER 14, 2013***

E. Consent Agenda

1. Minutes of Previous Meeting(s) -Regular Meeting of 07/08/2013
2. Regular and Special Bills

Motion was made by TRUSTEE SHAFFER and seconded by TRUSTEE OLMSTEAD to approve the Consent Agenda as presented. Motion carried unanimously.

F. Report and Presentation Agenda

1. LEA

No one from the LEA was present.

2. Visitor Presentations

- a. Auditors Report FY 2012-2013- Hayden & Ross, P.A.

Brad Lewis, CPA from Hayden Ross, PLLC presented a draft of the audited Financial Statement for FY 2012-2013. He began with the General Fund in which the General Fund had a beginning fund balance of \$1,238,798 and ended with \$1,166,040. Mr. Lewis also spoke on the significant decline in enrollment since 2009. The Child Nutrition Fund had a beginning fund balance of \$80,840 and ended with a fund balance of \$66,298. The Debt Service Fund had a beginning fund balance of \$2,742,454 and ended with \$2,236,742. The Capital Projects Fund began with \$341,543 and ended with \$19,677. A copy of the draft financial statement has been made a part of these minutes and available upon request for public viewing.

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. Patty Morrison, Principal Spirit Lake Elementary

Patty Morrison updated the Board on the events at Spirit Lake Elementary and teacher collaborations. She also informed the Board that a new resident to the Spirit Lake area donated \$15,000 which went to computers. She further informed that the school practiced a lock down drill the day of this meeting.

- b. Tom Taggart

- 1) Financial

Tom provided an updated chart on current enrollment. He reported that the District is off to a

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
EXECUTIVE SESSION AND REGULAR BOARD MEETING, OCTOBER 14, 2013**

good start financially with no unusual with expenditures as of this date. Tom spoke briefly on the Federal Shut Down and said it wouldn't affect the District unless it went past November. Food Service reimbursements are covered over the next few months.

c. Brad Murray

1) Curriculum Day

Brad Murray spoke on the LAW. He also included several documents regarding the LAW for informative purposes only. He further informed that several student papers from each grade level will be sent to the experts at ED Northwest to compare scoring methods.

2) Alternate Route to Graduation

Brad Murray spoke briefly about how if a student does not pass the ISAT then they will be given an alternate route to graduation. A chart that shows the alternate route to graduation has been included in the Board's packet. He informed the chart is currently being updated and will eventually reflect the Smarter-Balanced Assessment verses the ISAT.

G. **Action Agenda**

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

There were none.

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

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

3. Approve/deny supplemental contracts

Motion was made by TRUSTEE OLMSTEAD and seconded by TRUSTEE SHAFFER to approve the supplemental contracts as presented. Motion carried unanimously.

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

a. Lakeland High School- 7:00 p.m., June 5, 2014 at Real Life Ministries

b. Timberlake High School- 6:00 p.m., June 6, 2014 at Timberlake High School

Motion was made by TRUSTEE OLMSTEAD and seconded by TRUSTEE SHAFFER to approve the High School Graduation Dates, Times, and Locations as presented. Motion carried unanimously.

***THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
EXECUTIVE SESSION AND REGULAR BOARD MEETING, OCTOBER 14, 2013***

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

Motion was made by TRUSTEE OLMSTEAD and seconded by TRUSTEE SHAFFER to approve the recommended personnel for appointment to the Certified Sick Leave Council. A list of those personnel has been included in the Board's packet. Motion carried unanimously.

6. Approve/deny to transfer to the Lakeland Education Foundation a \$5,000 donation from the Kootenai Tribe

Motion was made by TRUSTEE SHAFFER and seconded by TRUSTEE OLMSTEAD to approve to transfer to the Lakeland Education Foundation a \$5,000 donation from the Kootenai Tribe. Motion carried unanimously.

7. Approve/deny the designation of the District Asbestos Coordinator

Tom Taggart explained there needs to be an official designation on record in order to fulfill EPA requirements. His recommendation is to appoint Guy Kreider who is more than qualified for the appointment.

Motion was made by TRUSTEE SHAFFER and seconded by TRUSTEE OLMSTEAD to appoint Guy Kreider as the official District Asbestos Coordinator. Hearing all ayes motion carried.

8. Approve/deny amendment to the Differential Pay Plan

Dr. Ranells went over the highlighted changes which has been included in the Board's packet.

Motion was made by TRUSTEE SHAFFER and seconded by TRUSTEE OLMSTEAD to approve the amendment to the Differential Pay Plan. Motion carried unanimously.

9. Approve/deny the list of policies with no language changes

Motion was made by TRUSTEE SHAFFER and seconded by TRUSTEE OLMSTEAD to approve the list of policies with no language changes. A list of those policies has been included in the Board's packet. Motion carried unanimously.

10. Approve/deny the list of policies with recommended language revisions as presented

Motion was made by TRUSTEE OLMSTEAD and seconded by TRUSTEE SHAFFER to approve the list of policies with recommended language revisions as presented. A list of those policies has been made a part of the Board's packet. Motion carried unanimously.

H. Discussion Agenda

1. Draft Policies

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
EXECUTIVE SESSION AND REGULAR BOARD MEETING, OCTOBER 14, 2013**

- a. Teacher Evaluation
- b. Wellness

These policies were previously discussed during the Board Work Session.

- 2. ISBA Annual Convention- November 6-8, 2013 in Coeur d'Alene

Chairman Brown also reminded the Board there will be an ISBA Region I Meeting Wednesday at 6:00 p.m. in the IEN room at Lakeland High School.

- 3. Correspondence
 - a. Discipline Reports

Those reports received have been included in the Board's packet.

- b. Other

I. Discussion Agenda

Chairman Brown gaveled adjournment at 7:46 p.m.

Attest:

Larry Brown, Chairman

Respectfully Submitted:

Brook Cunningham, Clerk

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
SPECIAL BOARD MEETING, OCTOBER 30, 2013**



**5:00 p.m. Special Meeting
EXECUTIVE SESSION ONLY**

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Meeting Location
LAKELAND JOINT SCHOOL DISTRICT ADMINISTRATIVE OFFICES
15506 N Washington Street
Rathdrum, ID 83858

BOARD MEMBERS PRESENT

Chairman Larry Brown (Zone 5) (VIA PHONE LAST HEARING)
Trustee Kyle Olmstead (Zone 1) (LATE ARRIVAL 5:18 P.M.)
Trustee John Shaffer (Zone 2)
Trustee Tim Skubitz (Zone 3)
Trustee Brian Wallace (Zone 4) (ABSENT)

ADMINISTRATION PRESENT

Superintendent Dr. Mary Ann Ranells
Assistant Superintendent Brad Murray
Clerk Brook Cunningham

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

Vice Chairman Shaffer called the meeting to order at 5:19 p.m.

B. Welcome Visitors / Pledge of Allegiance 5:00 p.m.

Vice Chairman Shaffer gave welcome and led in the pledge.

C. Approve Agenda

Motion was made by TRUSTEE SKUBITZ and seconded by TRUSTEE OLMSTEAD to approve the agenda as presented. Motion carried unanimously.

D. Executive Session per Idaho Codes 67-2345 (1) (b)

At 5:20 p.m. Vice Chairman Shaffer 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 OLMSTEAD and seconded by TRUSTEE SKUBITZ 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 Sections 67-2345 (1) (b) Idaho Code, in order to conduct a student hearing.

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
SPECIAL BOARD MEETING, OCTOBER 30, 2013**

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:

	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, Vice Chairman Shaffer declared said resolution adopted.

1. Student 2013-F

Administration in attendance included Superintendent Dr. Mary Ann Ranells, Assistant Superintendent Brad Murray, and Clerk Brook Cunningham. Lakeland High School Principal Conrad Underdahl and Mountain View Head Teacher John Klingaman were also in attendance.

At 5:25 p.m. Mountain View Teacher Paul Uzzi entered Executive Session along with Student 2013-F and the student's mother.

At 5:32 p.m. Student 2013-F along with mother exited Executive Session.

2. Student 2013-G

Administration from the previous student hearing remained in attendance of this hearing.

Student 2013-G along with father entered Executive Session at 5:36 p.m.

Student and father exited Executive Session at 5:54 p.m.

Conrad Underdahl, John Klingaman, and Paul Uzzi all exited Executive Session at 5:59 p.m.

3. Student 2012-I

Chairman Brown was in attendance of this student hearing via telephone.

Timberlake High School Principal Kurt Hoffman entered Executive Session at 6:00 p.m.

Student 2012-I along with mother and grandmother entered Executive Session at 6:04 p.m.

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
SPECIAL BOARD MEETING, OCTOBER 30, 2013**

Student along with family exited Executive Session at 6:25 p.m.

The Board adjourned from Executive Session at 6:26 p.m.

E. **Action Items**

1. Approve/deny to expel Student 2013-F

Motion was made by TRUSTEE OLMSTEAD and seconded by TRUSTEE SKUBITZ to combine Action Items 1 and 2 into the same motion, expelling both Students for one calendar year per the conditions discussed in Executive Session. With Chairman Brown abstaining and the rest voting aye, motion carried.

2. Approve/deny to expel Student 2013-G

Motion made above.

3. Approve/deny to expel Student 2012-I

Motion was made by TRUSTEE SKUBITZ and seconded by TRUSTEE OLMSTEAD to expel Student 2012-I for 1 calendar year per the conditions discussed in Executive Session. Motion carried unanimously.

F. **Adjournment**

Meeting adjourned at 6:36 p.m.

Attest:

Respectfully Submitted:

Larry Brown, Chairman

Brook A. Cunningham

Avista 2013-14

Bill Date	6/25/2013		7/25/2013		8/26/2013		9/25/2013		10/24/2013		GAS	ELECTRIC
	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC
GE (105)	158.33		146.20		114.41		117.76		467.47			
MVAS (491)	240.96	513.65	138.79	359.66	117.25	283.82	108.37	458.36	420.19	592.50		
MAINT (003)	15.48	188.11	6.01	167.10	4.29	172.34	4.29	175.29	25.92	209.73		
TRAN (002)	49.89	650.35	12.04	181.87	4.29	192.58	4.29	222.99	126.83	593.29		
JBE (101)	180.74	2,129.93	121.90	1,292.30	95.70	1,045.39	98.23	1,662.26	347.96	2,680.96		
LJHS (201)	173.01	2,738.05	107.95	1,787.23	96.97	1,902.34	97.82	2,499.09	337.32	3,065.49		
DO (001)	24.95	418.85	8.60	404.65	4.29	452.93	4.29	444.79	61.05	437.23		
LJHS FBF (201)		10.10		10.10		10.10		10.10		73.33		
LHS (301)	997.22	5,384.93	395.49	4,133.44	108.37	3,279.48	159.91	5,729.68	2,345.57	5,946.70		
LHS FBF (301)		82.34		70.92		86.13		173.57		207.20		
SLE (102)		1,965.68		1,135.08		1,030.78		1,535.75		2,200.43		
AE (103)	23.85		4.25		4.25		5.10		81.66			
GARG HTR (002)		360.41		11.43		11.63		11.52		246.70		
THS (401)	593.55	6,965.51	352.68	4,692.65	278.68	4,530.69	267.07	6,812.88	713.46	7,741.00		
SOCCER FLD (001)										10.10		
TLE (106)	971.99	3,074.56	324.77	2,116.18	106.47	1,573.94	137.84	2,414.37	671.48	2,858.55		
TLE LITE (106)		20.63		20.45		22.14		23.27		25.31		
FOOD SERV	236.60	1,212.17	132.04	880.89	135.83	890.90	217.02	1,281.65	373.05	1,368.16		
THS GNRT (401)	192.74		85.17		43.87		75.71		103.61			
LJHS SIGN (201)						17.31		32.06		31.92		
TJHS (202)	474.57	2,890.80	170.90	1,792.75	123.58	1,423.40	129.92	2,935.00	766.57	3,051.92		
BKE (104)	158.65	1,434.49	124.01	826.69	121.90	755.93	124.43	1,186.29	172.78	1,568.05		
SUB TOTAL	\$4,492.53	\$30,040.56	\$2,130.80	\$19,883.39	\$1,360.15	\$17,681.83	\$1,552.05	\$27,608.92	\$7,014.92	\$32,908.57	\$0.00	\$0.00
TOTAL	\$34,533.09		\$22,014.19		\$19,041.98		\$29,160.97		\$39,923.49		\$0.00	
CHECK DATE		7/12/2013		7/31/2013		9/13/2013		10/15/2013		10/31/2013		
Bill Date												
	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	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 GNRT (401)												
LJHS SIGN (201)												
TJHS												
BKE (104)												
SUB TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
CHECK DATE												
GAS	100 661000 333 ??? 000		FOOD SERV 290 710000 333 000 0		ELECTRIC	100 661000 332 ??? 000		FOOD SERV 290 710000 332 000 00				

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	53951000*	27.43	2297700*	27.43	\$54.86	12/14/2012	NOV 12 WATER
Jan 2013			2325500	27.43	\$27.43	1/15/2013	DEC 12 WATER
Feb 2013			2325500E	27.43	\$27.43	2/15/2013	JAN 13 WATER
Mar 2013			---	27.43	\$27.43	3/15/2013	FEB 13 WATER
April 2013			2445800	171.50	\$171.50	4/12/2013	MAR 13 WATER
May 2013	54139800	27.43	2466700	50.75	\$78.18	5/15/2013	APR 13 WATER
June 2013	54344600	370.73	2494800	63.27	\$434.00	6/14/2013	MAY 13 WATER
					\$5,743.36		
July 2013		319.05		37.52	Bills not received		
Aug 2013	55180700	1,164.52	2538300	66.93	1588.02	8/15/2013	JUN/JUL 13 WATER
Sept 2013	55836800	1,155.99	2555800	44.83	1200.82	9/13/2013	AUG 13 WATER
Oct 2013	56467200	1,111.28	2583200	62.06	1173.34	10/15/2013	SEPT 13 WATER
Nov 2013	N/A	27.43	N/A	27.43	54.86	11/15/2013	OCT 13 WATER
Dec 2013							
Jan 2014							
Feb 2014							
Mar 2014							
April 2014							
May 2014							
June 2014							
July 2014							
Aug 2014							
Sept 2014							
Oct 2014							
Nov 2014							
Dec 2014							
Jan 2015							
Feb 2015							
Mar 2015							
April 2015							
May 2015							
June 2015							
do not pay shaded areas			*bill shows wrong reading - they'll check with their programmer to correct				

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	2131E	\$35.00	1807E	\$35.00	\$70.00	12/14/2012	DEC 12
JAN 2013	2131E	\$35.00	1807E	\$35.00	\$70.00	1/15/2013	JAN 13
FEB 2013	2131	\$35.00	1807	\$35.00	\$70.00	1/31/2013	FEB 13
MAR 2013	2131E	\$35.00	1807E	\$35.00	\$70.00	3/15/2013	MAR 13
APR 2013	2131	\$35.00	1807	\$35.00	\$70.00	4/12/2013	APR 13
MAY 2013	2195	\$35.00	1825	\$35.00	\$70.00	5/15/2013	MAY13
JUNE 2013	2208	\$35.00	1827	\$35.00	\$70.00	6/14/2013	JUN 13
		\$420.00		\$432.10	\$852.10		
JULY 2013	2223	\$35.00	1844	\$35.00	\$70.00	7/12/2013	JUL 13
AUG 2013	2251	\$35.00	1876	\$35.00	\$70.00	8/15/2013	AUG 13
SEPT 2013	2287	\$35.00	1914	\$35.00	\$70.00	9/13/2013	SEPT 13
OCT 2013	2300	\$35.00	1941	\$35.00	\$70.00	10/15/2013	OCT 13
NOV 2013	2310E	\$35.00	1963E	\$35.00	\$70.00	11/15/2013	NOV 13
DEC 2013							
JAN 2014							
FEB 2014							
MAR 2014							
APR 2014							
MAY 2014							
JUNE 2014							
JULY 2014							
AUG 2014							
SEPT 2014							
OCT 2014							
NOV 2014							
DEC 2014							
JAN 2015							
FEB 2015							
MAR 2015							
APR 2015							
MAY 2015							
JUNE 2015							

City of Rathdrum Accounts (Water 100 661000 331 ??? 000) (Sewer 100 661000 335 080 000) 687-0261													
2013-14		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
DO (001)	7.1640.1	24.50	42.40	24.50	42.40	24.50	42.40	24.50	42.40				
TRAN (002)	7.1660.1	28.50	56.54	28.50	42.40	28.50	42.40	30.45	91.87				
Food Serv	7.1610.1	46.50	42.40	54.95	162.54	55.60	169.61	60.15	219.08				
JBE (101)	7.1620.1	56.90	183.74	80.30	438.15	88.10	522.96	69.25	318.02				
JBE Annex(101)	7.1630.1	46.50	42.40	46.50	42.40	46.50	42.40	48.45	91.87				
BKE (104)	7.1580.1	64.50	42.40	64.50	42.40	64.50	63.60	72.30	155.47				
BKE Irrig (104)	4.1585.1	727.45		888.00		728.75		105.40					
LJHS (201)	7.1670.1	93.75	388.69	132.75	812.71	158.10	1,088.32	106.10	522.96				
LJHS Field (013)	4.1650.1	199.00		287.40		305.60		89.80					
LHS (301)	7.1570.1	70.35	134.27	75.55	190.81	84.00	282.68	96.35	416.95				
LHS Irrig (007)	4.0616.1	79.00		79.00		79.00		79.00					
LHS Field (008)	4.1600.1	121.00		644.90		224.35		43.00					
FBF RR	7.0002.1		42.40		42.40		42.40		42.40				
MVAS (491)	7.1590.1	72.50	643.10	199.90	3,335.62	129.70	113.07	71.20	197.88				
Soccer Fld (005)	4.0000.1	71.60		126.20		101.50		51.45					
		1,702.05	\$1,618.34	\$2,732.95	\$5,151.83	\$2,118.70	\$2,409.84	\$947.40	\$2,098.90	\$0.00	\$0.00	0.00	0.00
			\$3,320.39		\$7,884.78		\$4,528.54		\$3,046.30		\$0.00		0.00
invoice #		JULY 13 WATER/SEWER		AUG 13 WATER/SEWER		SEPT 13 WATER/SEWER		OCT 13 WATER/SEWER		NOV 13 WATER/SEWER		DEC 13 WATER/SEWER	
check date		8/15/2013		9/13/2013		10/15/2013		11/15/2013					
		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	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												
		0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00	0.00
			\$0.00		\$0.00		\$0.00		\$0.00		0.00		0.00
invoice #		JAN 14 WATER/SEWER		FEB 14 WATER/SEWER		MAR 14 WATER/SEWER		APR 14 WATER/SEWER		MAY 14 WATER/SEWER		JUN 14 WATER/SEWER	
check date													
Food Serv Water Account #290 710000 331 000 000				Sewer Account #290 710000 335 000 000								inv # is June ?? water/sewer	
10/10/2013		\$9287.62 refund for MVAS overcharge 5/2012-8/2013 R#17725											

City of Spirit Lake (Water 100 661000 331 ??? 000) (Sewer 100 661000 335 090 000) 623-2131 Barbara													
2013-14		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
SLE (102)	9.01	113.50		211.00		16.00		802.25		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	37.25	73.66	31.00	26.00	31.00	26.00	38.50	78.00	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		23.50		22.25		18.50		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	37.25	125.66	16.00	26.00	16.00	52.00	31.00	104.00	16.00	26.00		
TJHS Irrigation (010)	715.01	604.75		1,553.50		1,622.25		838.50		16.00			
		856.75	251.32	1,883.00	104.00	1,755.50	130.00	1,776.75	234.00	143.00	104.00	0.00	0.00
			1,108.07		1,987.00		1,885.50		2,010.75		247.00		0.00
Invoice Number		JUL 13 WATER/SEWER		AUG 13 WATER/SEWER		SEPT 13 WATER/SEWER		OCT 13 WATER/SEWER		NOV 13 WATER/SEWER			
Check Date		7/12/2013		8/15/2013		9/13/2013		10/15/2013		11/15/2013			
		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												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00		0.00		0.00		0.00		0.00		0.00
Invoice Number													
Check Date													

KOOTENAI ELECTRIC												
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	40,983.00	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
Mtr 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
Mtr 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	40,998.00	4/30/2012	5/31/2012	6/29/2012
FY 2012-13												
	6/15/12-	7/15/12-	8/15/12-	9/15/12-	10/15/12-	11/15/12-	12/15/12-	1/15/13-	2/15/13-	3/15/13-	4/15/13-	5/15/13-
	7/15/2012	8/15/2012	9/15/2012	10/15/2012	11/15/2012	12/15/2012	1/15/2013	2/15/2013	3/15/2013	4/15/2013	5/15/2013	6/15/2013
103 AE	812.22	796.61	1,159.43	1,727.01	2,625.19	2,814.20	3,162.16	3,397.66	2,778.61	2,092.84	1,899.94	1,562.07
Mtr 5968959	50.03	46.35	45.45	44.72	59.33	62.85	66.68	54.92	45.45	75.82	65.37	63.25
Mtr 4113124	749.83	737.90	1,101.62	1,669.93	2,553.50	2,738.99	3083.12	3330.38				
Mtr 83699138								installed 2/26/13	2,720.80	2004.66	1822.21	1486.46
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	600.93	558.98	973.62	1,156.01	1,588.64	2,038.21	2,276.77	2,485.96	2,022.89	1,817.46	1,535.69	1,125.03
PAID	1,413.15	1,355.59	2,133.05	2,883.02	4,213.83	4,852.41	5,438.93	5,883.62	4,801.50	3,910.30	3,435.63	2,687.10
ck date	7/31/2012	8/31/2012	9/28/2012	10/31/2012	11/30/2012	12/31/2012	1/31/2013	2/28/2013	3/29/2013	4/30/2013	5/30/2013	6/28/2013
FY 2013-14												
	6/15/13-	7/15/13-	8/15/13-	9/15/13-								
	7/15/2013	8/15/2013	9/15/2013	10/15/2013								
103 AE	939.57	942.13	1,263.74	1,883.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mtr 5968959	55.49	64.23	65.86	73.86								
Mtr 83699138	871.72	865.54	1185.52	1797.54								
Sec Light	12.36	12.36	12.36	12.36								
105 GE	673.49	778.46	1,113.87	1,347.93								
PAID	1,613.06	1,720.59	2,377.61	3,231.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ck date	7/31/2013	8/30/2013	9/30/2013	10/31/2013								
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 2013	173968	183052	908400	2,087.32	40.00	2,127.32	7/31/2013
Aug 2013	183052	191038	798600	1,834.78	40.00	1,874.78	8/30/2013
Sept 2013	191038	199925	888700	2,042.01	40.00	2,082.01	9/30/2013
Oct 2013	199925	203431	350600	804.38	40.00	844.38	10/31/2013
Nov 2013							
Dec 2013							
Jan 2014							
Feb 2014							
Mar 2014							
April 2014							
May 2014							
June 2014							
						6,928.49	
	Meter #				Account #		
	5367855				1036541-01		
	Start Read	End Read	Consumption	Charges	Charges	Check Amt	Check Date
July 2014							
Aug 2014							
Sept 2014							
Oct 2014							
Nov 2014							
Dec 2014							
Jan 2015							
Feb 2015							
Mar 2015							
Apr 2015							
May 2015							
June 2015							

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
	6,805.50		
	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	585.00	11/30/2012	TLE DEC 12 SEWER
JAN 13	598.00	12/31/2012	TLE JAN 13 SEWER
FEB 13	598.00	1/31/2013	TLE FEB 13 SEWER
MAR 13	598.00	3/12/2013	TLE MAR 13 SEWER
APR 13	598.00	3/29/2013	TLE APR 13 SEWER
MAY 13	598.00	4/30/2013	TLE MAY 13 SEWER
JUNE 13	598.00	5/31/2013	TLE JUNE 13 SEWER
	7,098.00		
	AMOUNT	CK DATE	INV #
JULY 13	598.00	7/1/2013	TLE JULY 13 SEWER
AUG 13	598.00	7/31/2013	TLE AUG 13 SEWER
SEP 13	598.00	8/30/2013	TLE SEPT 13 SEWER
OCT 13	598.00	9/30/2013	TLE OCT 13 SEWER
NOV 13	598.00	10/31/2013	TLE NOV 13 SEWER
DEC 13			
JAN 14			
FEB 14			
MAR 14			
APR 14			
MAY 14			
JUNE 14			
	2,990.00		

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 11, 2013

Gross Salaries		1,609,422.78	
Gross Benefits		447,080.47	
Postmaster - Rathdrum	Postage Stamps	460.00	81124
Cambium Learning	Instructional Materials	1,577.40	81125
Cenex Cooperative Supply	#2 Dyed Diesel	7,160.56	81126
Graybar Electric	Maint Supplies	1,566.36	81127
Hayes, Tonya	N/R Tuition Refund	69.08	81128
Idaho Dept of Fish & Game	Instructional Materials	45.00	81129
Kootenai County EMSS	Health Supplies	522.00	81130
Midway Parts	Maint Supplies & Equipment	1,159.86	81131
Motor Electric	Maint Supplies	150.00	81132
Platt Electric	Maint Supplies	585.17	81133
PlumbMaster	Maint Supplies	238.67	81134
Sherman, Lori	N/R Tuition Refund	293.62	81135
Triton Construction	Services (LHS)	97,228.00	81136
Allstate Sign & Plaque	Maint Supplies	642.70	81137
Harbor Freight Tools	Instructional Materials	198.33	81138
Noia, Mark	Equipment (SLE)	520.00	81139
AT&T	September 2013 Long Distance	5.93	81140
Schroeder, Jodi	BASE Registration Refund (SLE Program Cancelled)	30.00	81141
Walmart	BASE Supplies/ Instructional Materials	987.12	81142
Whitney, Angela	BASE Registration Refund (SLE Program Cancelled)	50.00	81143
Craig-Johnson, Becky	Advance (Boise/Caldwell/LHS Boys State Soccer)	632.00	81144
Rice, Dee Ann	Advance (Boise/Caldwell/LHS Boys State Soccer)	132.00	81145
Riddle, Susan	Petty Cash Replenishment	117.71	81146
Cenex Cooperative Supply	#2 Dyed Diesel	10,631.36	81147
Idaho Department of Education	October 24, 2013 Fingerprinting	80.00	81148
Idaho School Boards Assoc	Registration (ISBA Convention)	3,165.00	81149
Sun Rental Post Falls	Services (Maint)	352.00	81150
Baker, Richard	Advance (Idaho Falls/State Cross Country)	691.00	81151
Lakeland Ed Foundation	Kootenai Tribe Donation	5,000.00	81152
Idaho Dept of Health & Welfare	Reimburse Overpayment - H & W Error	109.44	81247
AlSCO	Coverall Service	74.58	81249
Cenex Cooperative Supply	Unleaded Gas, #2 Dyed Diesel	12,734.76	81250
Harlow's Bus Sales	Tran Supplies	327.00	81251
Husky Trucks	Tran Supplies	238.00	81252
Inn at the Convention Center	Oregon Tax (Lodging/NSTA Convention)	60.84	81253
Lowe's	Maint/Instructional Supplies	489.33	81254
Napa Auto Parts	Tran Supplies	372.98	81255
O'Reilly Auto Parts	Tran Supplies	374.70	81256
PSUG-MI	Registration (PSUG National/Parson)	585.00	81257
Quill	Instructional Materials	339.99	81258
Riddle, Susan	Petty Cash Replenishment	118.20	81259
Verizon Wireless	Cell Phones 9/23-10/22/2013	1,808.80	81260
Postmaster - Rathdrum	Postage Stamps	460.00	81261
American Express	BASE/Instructional Materials	151.86	81262

American Express	Instr/Tech/SPED/Library Materials, Equip, Internet Access	27,330.54	81263
American Express	Instr/Title I/Office/Tech Materials, Equip, Flights	6,342.59	81264
Boise Hotel	Lodging (Project Leadership)	77.00	81265
Cenex Cooperative Supply	15W-40	648.45	81266
Coeur d'Alene Garbage Service	Dumpster Dumping 10/1-31/2013	1,512.25	81267
Core Project, The	Services (LJHS)	800.00	81268
Costco	Instructional Materials	288.02	81269
Evco Sound & Electronics	Services (Maint)	1,418.95	81270
Idaho Dept of Health & Welfare	November 2013 Medicaid Match	4,000.00	81271
Miller's Food City	Instructional Materials	287.10	81272
Rathdrum Trading Post Hdwe	Maint Supplies	57.34	81273
Visa	Instr/Tran/Maint/Title I Materials, Equipment	3,553.14	81274
Walter E Nelson Company	Maint Supplies	38.76	81275
A-L Compressed Gases	Instructional Materials, Equipment	4,328.85	81153
AlSCO	Coverall Service	149.16	81154
AlSCO	Coverall Service	74.58	
American Time	Maint Supplies	431.42	81155
AmSan	Maint Supplies	211.62	81156
AmSan	Maint Supplies	690.00	
Anderson, Michael	Expense Claim Reimbursement	99.00	81157
Athol, City of	Water 9/30 - 10/31/2013 (AE)	70.00	
ATS Inland NW	Services (Maint)	1,485.00	81158
Avista	October 2013 Electricity/ Natural Gas	39,923.49	81159
Baker, Richard	Field Trip Meals 9/16 - 10/15/2013	5.00	81160
Bar Circle "S" Water	October 2013 Water (GE)	54.86	
Barclay Dean	Maint Supplies	504.00	81161
Batteries Plus	Maint Supplies	179.90	
Berry, Philipp	Expense Claim Reimbursement	10.00	81162
Bornitz, Debra	Field Trip Meals 9/16 - 10/15/2013	25.00	81163
Burt's Music & Sound	Services (LJHS)	316.99	81164
Bus Parts Warehouse	Tran Supplies	205.93	
Carr, Curtis	Expense Claim Reimbursement	24.00	81165
Caxton Printers	Maint Supplies	503.76	81166
Craig-Johnson, Becky	Field Trip Meals 9/16 - 10/15/2013	35.00	81167
Cummins Northwest	Services (Tran)	578.12	81168
De Lage Landen	Copier Lease 10/15 - 11/14/2013	821.70	81169
Derrick, Trent	Expense Claim Reimbursement	21.00	
Dodson, Charles M., Atty	Legal Expenses 10/1-31/2013	806.00	
Eagle Manufacturing	Services (Tran)	40.00	81170
Ednetics	August - September 2013 Phones	20,046.07	81171
Follett Educational Services	Textbooks	563.20	81172
Follett Library Resources	Library Books	2,559.11	81173
Friesen, Roger	Field Trip Meals 9/16 - 10/15/2013	20.00	81174
Fritzsche, Lisa	Field Trip Meals 9/16 - 10/15/2013	5.00	81175
Grainger	Maint Supplies	63.20	81176
Graybar	Maint Supplies	127.39	81177
Graybar	Maint Supplies	426.48	
GTS Interior Supply	Maint Supplies	40.55	81178

Hamilton, Amanda	N/R Student Tuition Refund	62.90	81179
Harlow's Bus Sales	Tran Supplies	177.89	81180
Harmon, Robert	Field Trip Meals 9/16 - 10/15/2013	10.00	81181
Haukenes, Iva	Expense Claim Reimbursement	320.00	81182
Helbling Employee Benefits	COBRA Specific Rights Notice Letters	40.00	
Hoffman, Kurt	Expense Claim Reimbursement	20.00	81183
Horizon	Maint Supplies	1,333.16	81184
Husky Trucks	Tran Supplies	1,279.68	81185
Idaho Digital Learning	Student Fees Fall 2013	5,775.00	81186
Idaho High School Activities	Activity Card	35.00	81187
Idaho State Tax Commission	Rotary/ Ala Carte/Adult Meals Sales Tax	1,283.33	
Insight Distributing	Maint Supplies	283.20	
Interstate All Battery - Spokane	Maint Supplies	159.50	81188
Invent Idaho	2013-14 Registration	50.00	81189
J & R Electronics	November 2013 Digital Radio Service (Tran/Maint)	1,600.00	81190
Johnson, Brandi	Expense Claim Reimbursement	54.00	81191
Junior Library Guild	Library Materials	1,185.00	81192
Knigge, Cameron	Expense Claim Reimbursement	190.00	
Kootenai County Solid Waste	September 2013 Refuse Disposal	2,327.68	81193
Kootenai Electric Cooperative	AE/GE Electricity 9/15 - 10/15/2013	3,231.69	81194
Kootenai Health Cash Team	September 2013 OT & PT Hours/Mileage	3,043.80	81195
KTEC	Kootenai County Property Taxes Collected September 2013	2,252.01	81196
Larson, Nancy	Field Trip Meals 9/16 - 10/15/2013	20.00	81197
Lawson, Margaret MSN RN PNP-BC	Services (SPED)	400.00	81198
Learning Resources	Instructional Materials	14.38	81199
Les Schwab Tires	Maint Supplies, Services (Tran)	2,172.30	81200
Les Schwab Tires	Services (Tran/Maint)	1,229.64	
Lindenfelser, Wayne	Field Trip Meals 9/16 - 10/15/2013	5.00	81201
Little, Thomas S	Expense Claim Reimbursement	99.00	81202
Lundebby, Lynda	Expense Claim Reimbursement	99.00	81203
Lyle Enterprises	Maint Supplies	76.00	81204
MacArthur	Maint Supplies	353.45	
McGuire Bearing	Maint Supplies	83.52	81205
McHattton, Daniel	Field Trip Meals 9/16 - 10/15/2013	10.00	81206
Midway Parts	Maint Supplies	1,292.99	81207
Midway Parts	Maint Supplies	108.72	
Miles, William	Expense Claim Reimbursement	6.35	81208
Miller Paint	Maint Supplies	225.45	
Morrison, Patty	Expense Claim Reimbursement	50.00	81209
Morrison, Patty	Expense Claim Reimbursement	126.50	
Napa Auto Parts	Tran Supplies	711.75	81210
Napa Auto Parts	Tran/Maint/Instructional Supplies	1.00	
Neilson, Terra	Field Trip Meals 9/16 - 10/15/2013	5.00	81211
North Kootenai Water District	TLE Water/Sewer 9/15 - 10/15/2013	844.38	81212
Northern Safety & Industrial	Maint Supplies	156.75	81213
Office Max	Office Supplies	528.68	81214
Oxarc	Maint Supplies/Services	220.40	
Pacific Power Products	Tran Supplies	135.78	81215

Perma-Bound	Library Books, Instructional Materials	2,137.96	81216
Perma-Bound	Library Books	665.23	
Peterson, Carrie	September 2013 In-Lieu of Transportation	70.00	
Platt	Maint Supplies	808.48	81217
PlumbMaster	Maint Supplies	276.45	81218
Post Falls Glass & Screen	Services (GE)	158.00	81219
Postmaster - Spirit Lake	PO Box 1080 Annual Fee (TJHS)	106.00	
Premier Agendas	Instructional Materials	159.89	81220
Progressive Printing	Office Supplies	84.00	81221
Progressive Printing	Maint Supplies	363.00	
Quality Maintenance	Services (Maint)	71,188.51	81222
Rathdrum, City of	October 2013 Water/Sewer	3,046.30	
Reed, Scott	Field Trip Meals 9/16 - 10/15/2013	10.00	81223
Rees, James	Field Trip Meals 9/16 - 10/15/2013	10.00	81224
Rhodes, Kellie	Expense Claim Reimbursement	99.00	81225
Rhodes, Kellie	Expense Claim Reimbursement	20.00	
Rice, Dee Ann	Field Trip Meals 9/16 - 10/15/2013	20.00	81226
Royal Business Systems	Office Supplies, Copier Use 10/1 - 11/1/2013	5,920.20	81227
Rucker, Paula	Field Trip Meals 9/16 - 10/15/2013	15.00	81228
Sandahl, Christine	Expense Claim Reimbursement	119.00	
Scholastic Inc	Magazine Subscriptions	683.43	81229
Scholastic Inc	Instructional Materials	724.50	81230
Silhouette Lights & Staging	Instructional Materials	156.68	81231
SL Start & Associates	Services (SPED)	2,222.50	81232
Snijder, Teresa	Field Trip Meals 9/16 - 10/15/2013	5.00	81233
Somershoe, Anita	Field Trip Meals 9/16 - 10/15/2013	5.00	81234
Sommers, Mollie	Field Trip Meals 9/16 - 10/15/2013	5.00	81235
Spirit Lake, City of	October 2013 Water/Sewer	247.00	
Spokane Hardware Supply	Maint Supplies	411.46	81236
Spokane Vacuum Center	Maint Supplies	640.00	81237
Stein Bros	Office Supplies	274.74	81238
Stein Bros	Instructional Materials	64.98	
T&A Supply	Maint Supplies	83.68	81239
Thackston, Barry	Field Trip Meals 9/16 - 10/15/2013	10.00	81240
Thomas, Kathryn	Expense Claim Reimbursement	20.00	81241
TLI Sewer	TLE Sewer November 2013	598.00	81242
VoWac	Instructional Materials	803.60	81243
Walter E. Nelson Co.	Maint Supplies	204.24	81244
Western States Fire Protection	Services (Maint)	5,473.50	
Woerz, Susan	Expense Claim Reimbursement	173.50	
Woodruff, Dustin or Kris	Lunch Credit Reimbursement	28.35	81245
Woolley, Trina	Field Trip Meals 9/16 - 10/15/2013	30.00	81246
Ziegler Lumber	Maint Supplies	159.09	

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 11, 2013

Additional Bills

Riddle, Susan	Petty Cash Replenishment	120.23	81276
Idaho Department of Education	November 7, 2013 Fingerprinting	120.00	81277
A Drug Free Alliance	DOT/Alcohol Testing (Tran)	475.00	
Anderson, Michael	October 2013 Mileage	5.75	
Badger, Kelsie	October 2013 Mileage	10.75	
Barkley, Marcii	October 2013 Mileage	8.50	
Bauman, Laura	September - October 2013 Mileage	37.60	
Brown, Matthew	October 2013 Mileage	52.20	
Burt's Music & Sound	Services (LJHS)	303.00	
Cass, Tammy	October 2013 Mileage	247.00	
Coeur d'Alene Metals	Instructional Materials	1,891.94	
Coeur d'Alene Tractor	Services (LJHS)	137.34	
Dodd-Duran, Jacqueline	October 2013 Mileage	5.75	
Donart, Alaina	October 2013 Mileage	6.00	
Follett Library Resources	Library Books and AV Materials	859.92	
Foster, Laura	October 2013 Mileage	6.00	
Foster, Trudy	October 2013 Mileage	60.30	
French, Wendy	October 2013 Mileage	8.50	
Garrison, Samanda	October 2013 Mileage	8.50	
Gerstenberger, Judy	October 2013 Mileage	100.25	
Getty, Margaret	October 2013 Mileage	2.25	
Hansen, Debbie	October 2013 Mileage	189.30	
Harvest, Zachary	October 2013 Mileage	171.40	
Haukenes, Iva	October 2013 Mileage	37.20	
Hayes, Aaron	October 2013 Mileage	74.40	
Hobart Service	Services (FS)	420.67	
Hudson, Diane	October 2013 Mileage	88.35	
IASA	Lodging (P Morrison/Project Leadership)	265.29	
Insight Investments	Tech Equipment	478.00	
Isbell, Lee	October 2013 Mileage	180.20	
Johnson, Brandi	Expense Claim Reimbursement	251.89	
Johnson, Molly	October 2013 Mileage	6.00	
Kannegaard, Judith	October 2013 Mileage	78.80	
Knigge, Cameron	October 2013 Mileage22	5.75	

Marsh, Jennifer	October 2013 Mileage	8.50
McDougall, Christian	Expense Claim Reimbursement	162.66
McLeod, Tacy	October 2013 Mileage	6.00
Miles, William	October 2013 Mileage	6.00
Mitchell, Kristine	August - October 2013 Mileage	87.15
Morrison, Susan	October 2013 Mileage	52.97
Murray, Brad	October 2013 Mileage	161.90
Paslay, Marilyn	October 2013 Mileage	83.00
Perma-Bound	Library Books	30.80
Peterson, Carrie	October 2013 In-Lieu of Transportation	76.00
Peterson, Katherine	October 2013 Mileage	53.90
Prairie Barn, The	Instructional Materials	70.54
Reigel, Lorraine	October 2013 Mileage	61.80
Rotz, Ann	October 2013 Mileage	6.00
Sandahl, Christine	October 2013 Mileage	5.75
Schwalbach, Joseph	October 2013 Mileage	6.00
Staney, Sharon	October 2013 Mileage	5.75
SP Controls	Tech Licenses	150.00
Spragg, Denise	October 2013 Mileage	33.00
Stein Bros	Instructional Materials	23.87
Sun Valley	Lodging (McDougall,B Johnson,S Hall/Proj Leadership)	945.00
Thorp, Michelle	October 2013 Mileage	6.00
Thweatt, Kjerstin	Lunch Credit Reimbursement	31.60
Tinsley, Honey Jean	October 2013 Mileage	93.50
Toothaker, Johnathan	October 2013 Mileage	88.90
Underdahl, Conrad	Expense Claim Reimbursement	35.00
Uzzi, Paul	Expense Claim Reimbursement	246.80
Walker, Steven	September - October 2013 In-Lieu of Transportation	87.20
William H Sadlier	Instructional Materials	97.60
Wineteer, Craig	October 2013 Mileage	5.75
Zimmerman, Phillip	October 2013 Mileage	5.75

LAKELAND JOINT SCHOOL DISTRICT #272

FY 13

FY14 - GENERAL FUND BUDGET SUMMARY INFORMATION

GF BUDGET SUMMARY INFORMATION

July, 2013 - October, 2013

REVENUE

REVENUE

REVENUE	BUDGET	RECEIPTS TO DATE	% Received	BALANCE	% Remaining	BUDGET	YTD ACTIVITY	% Received	BALANCE	% Remaining
Supplemental Levy	4,950,000.00	103,311.87	2.1%	4,846,688.13	97.9%	4,950,000.00	74,735.67	1.5%	4,875,264.33	98.49%
Emergency Levy	-	150.40		(150.40)			605.56		(605.56)	
Tort Levy	118,500.00	2,645.40	2.2%	115,854.60	97.8%	115,000.00	2,767.25	2.4%	112,232.75	97.59%
Investments	37,500.00	6,429.77	17.1%	31,070.23	82.9%	50,000.00	9,500.63	19.0%	40,499.37	81.00%
Community Ed.	500.00	192.00		308.00		500.00	-		500.00	
Other Revenue	92,500.00	45,559.31	49.3%	46,940.69	50.7%	95,000.00	25,308.79	26.6%	69,691.21	73.36%
Base State Support	15,220,000.00	10,774,816.00	70.8%	4,445,184.00	29.2%	14,941,774.00	10,820,789.00	72.4%	4,120,985.00	27.58%
Transportation	1,060,000.00	-	0.0%	1,060,000.00	100.0%	1,075,000.00	-	0.0%	1,075,000.00	100.00%
Tuition Equiv	65,000.00	-	0.0%	65,000.00	100.0%	50,000.00	-	0.0%	50,000.00	100.00%
State Paid Benefits	2,119,333.00	-	0.0%	2,119,333.00	100.0%	1,953,725.00	-	0.0%	1,953,725.00	100.00%
Lottery/Additional St Maint	-	82,399.00		(82,399.00)					-	
Property Tax Replace.	2,578.00	859.25	33.3%	1,718.75	66.7%	5,000.00	859.25	17.2%	4,140.75	82.82%
Other State Revenue	152,000.00	-	0.0%	152,000.00	100.0%	156,300.00	-	0.0%	156,300.00	100.00%
Other Fed Rev-E-Rate	97,500.00	-	0.0%	97,500.00	100.0%	95,000.00		0.0%	95,000.00	100.00%
Unrestricted Grants	140,000.00	(4,073.82)	-2.9%	144,073.82	102.9%	145,000.00	(914.25)	-0.6%	145,914.25	100.63%
Other Indirect Restricted	-	-	#DIV/0!	-	#DIV/0!	80,000.00	44,293.91	55.4%	35,706.09	44.63%
Transfers	35,000.00	-	0.0%	35,000.00	100.0%	45,000.00	-	0.0%	45,000.00	100.00%
TOTALS	24,090,411.00	11,012,289.18	45.7%	13,078,121.82	54.3%	23,757,299.00	10,977,945.81	46.2%	12,779,353.19	53.79%

LAKELAND JOINT SCHOOL DISTRICT No. 272

Rathdrum, Idaho

**Audited Financial Statements
For the Year Ended June 30, 2013**



Hayden Ross, PLLC
Certified Public Accountants

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

**Audited Financial Statements
For the Year Ended June 30, 2013**

Lakeland Joint School District No. 272
Table of Contents

	<u>PAGE</u>
Independent Auditor’s Report	1-3
Management’s Discussion and Analysis	4-9
Financial Statements	
Statement of Net Position.....	10
Statement of Activities.....	11
Balance Sheet – Governmental Funds.....	12
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities.....	13
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds.....	14
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	15
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund.....	16
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Debt Service Fund.....	17
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – School Plant Facility Fund.....	18
Statement of Fiduciary Net Position – Fiduciary Funds and Component Units.....	19
Statement of Changes in Fiduciary Net Position – Component Units.....	20
Notes to the Financial Statements.....	21-37

	<u>PAGE</u>
Combining, Individual Fund and Account Group Financial Statements	
General Fund	
Description of Fund	38
Balance Sheet	39
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	40-41
Schedule of Expenditures by Function – Budget and Actual	42–46
Special Revenue Funds	
Description of Funds.....	47-48
Combining Balance Sheet - All Special Revenue Funds.....	49
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - All Special Revenue Funds	49-50
Child Nutrition Fund	
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	51
Federal Forest Fund	
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	52
Title I–A, ESEA - Improving Basic Programs Fund	
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	53
Before and After School Enrichment Fund	
Statement of Revenues, Expenditures, and Changes in Fund Balance	54

IDEA Part B – School Age Fund

Statement of Revenues, Expenditures, and Changes in Fund
Balance - Budget and Actual 55

IDEA Part B - Preschool Fund

Statement of Revenues, Expenditures, and Changes in Fund
Balance - Budget and Actual 56

State Professional Technical Fund

Statement of Revenues, Expenditures, and Changes in Fund
Balance - Budget and Actual 57

Title II-A, ESEA - Improving Teacher Quality Fund

Statement of Revenues, Expenditures, and Changes in Fund
Balance - Budget and Actual 58

State Substance Abuse Fund

Statement of Revenue, Expenditures, and Changes in Fund
Balance – Budget and Actual 59

Technology Grant Fund

Statement of Revenue, Expenditures, and Changes in Fund
Balance – Budget and Actual 60

Perkins III – Professional Technical Act Fund

Statement of Revenue, Expenditures, and Changes in Fund
Balance – Budget and Actual 61

Gifted and Talented Fund

Statement of Revenue, Expenditures, and Changes in Fund
Balance – Budget and Actual 62

Professional Technical Academy Fund

Statement of Revenue, Expenditures, and Changes in Fund
Balance – Budget and Actual 63

Idaho Reading Initiative Grant Fund

Statement of Revenue, Expenditures, and Changes in Fund
Balance – Budget and Actual 64

Miscellaneous Grant Fund

Statement of Revenue, Expenditures, and Changes in Fund
Balance 65

ISEE Phase II Grant Fund

Statement of Revenue, Expenditures, and Changes in Fund
Balance – Budget and Actual 66

Debt Service Fund

Description of Fund 67
Balance Sheet 68
Statement of Revenues, Expenditures, and Changes in Fund
Balance - Budget and Actual 69

School Plant Facility Fund

Description of Fund 70
Balance Sheet 71
Statement of Revenues, Expenditures, and Changes in Fund
Balance – Budget and Actual 72

Agency Fund

Description of Fund 73
Statement of Changes in Assets and Liabilities – Student
Group Agency Fund 74

	<u>PAGE</u>
Single Audit Section	
Schedule of Expenditures of Federal Awards.....	75
Notes to Schedule of Expenditures of Federal Awards.....	76
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards	77-78
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	79-80
Schedule of Findings and Questioned Costs.....	81-82

FINANCIAL SECTION

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, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Lakeland Joint School District No. 272, as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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 9 and 16 through 18, 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.

Other Information

Our audit was conducted 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 and 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.

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 underlying accounting and other records used to prepare the basic financial statements. Such information has been subject to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 14, 2013, on our consideration of the Lakeland Joint School District No. 272's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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* in considering Lakeland Joint School District No. 272's internal control over financial reporting and compliance.

Hayden Ross, PLLC

Moscow, Idaho
October 14, 2013

Lakeland Joint School District No. 272
Management Discussion and Analysis
For the Year Ended June 30, 2013

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, 2013.

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 2012-13 fiscal year saw a continuing decrease in student enrollment. This came after an unexpected decrease the year before. A portion of the decline was due to the opening of a charter school within the District. 127 students left the Lakeland Joint School District to attend the new school instead. The balance of the decline was apparently due to continued unsettled economic conditions. It is expected this trend will continue in the foreseeable future.

- The Lakeland School District has embraced a policy of having schools with relatively small student enrollments. This has been a decision reconfirmed during various strategic planning efforts. Smaller schools allow the building leadership and staff to better know each student. It allows for more student involvement in school activities and competitions. This policy, however, comes at a cost. It is less financially efficient to operate smaller schools. As student enrollment declined, and the recession resulted in declining state funding, the extra cost has become more apparent. This is an issue that will be confronted as the District moves forward.

- A plant facility levy of \$800,000 per year for five years approved by voters in August 2012. This allowed the District to move forward with building repairs, equipment purchases, new buses, and technology upgrades.

- 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 2012-13 school year KTEC, a professional- technical campus located within the Lakeland Joint School District opened for its first year of operation. 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. An operational shortfall resulted in local districts paying more than expected. These issues have been addressed and heading into FY14 KTEC has a realistic budget and new administration.

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 position presents information on all of the assets and liabilities of the District, with the difference between the two reported as net position. Over time, increases or decreases in net position 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 position 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 9-10 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 11-17 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 statements can be found on pages 18-19 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 20-36 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 37-73 of this report.

**Government-Wide Financial Analysis
Statement of Net Position
June 30, 2013**

ASSETS	<u>2012-13</u>	<u>2011-12</u>	<u>Change</u>
Current and Other Assets	6,920,249	8,394,178	(1,473,929)
Capital Assets	<u>30,311,512</u>	<u>31,266,601</u>	<u>(955,089)</u>
Total Assets	37,231,761	39,660,779	(2,429,018)
 Deferred Outflows of Resources	 <u>164,110</u>	 <u>65,620</u>	 <u>(5,965)</u>
 LIABILITIES			
Long-Term Liabilities Outstanding	14,055,000	15,340,000	(1,250,000)
Other Liabilities	<u>4,507,370</u>	<u>4,837,432</u>	<u>(330,062)</u>
Total Liabilities	<u>18,562,370</u>	<u>20,177,432</u>	<u>(1,580,062)</u>
 Deferred Inflows of Resources	 <u>1,301,764</u>	 <u>361,308</u>	 <u>(32,846)</u>
 NET POSITION			
Net Investment in Capital Assets	13,593,398	14,146,257	280,988
Restricted	2,698,020	3,736,055	(1,038,035)
Unrestricted	<u>1,240,319</u>	<u>1,305,347</u>	<u>(65,028)</u>
Total Net Position	<u>\$17,531,737</u>	<u>\$19,187,659</u>	<u>\$ (822,075)</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$17,531,737.

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 Position
For Fiscal Year Ending June 30, 2013**

REVENUES	<u>2012-13</u>	<u>2011-12</u>	<u>Change</u>
Program Revenues:			
Charges for Services	404,486	444,960	(40,474)
Operating Grants and Contributions	4,235,616	4,312,501	(76,885)
Capital Grants and Contributions	54,230	58,086	(3,856)
General Revenues			
Property Taxes	7,062,422	7,976,571	(914,149)
Federal and State Revenues	18,317,786	18,222,100	95,686
Local Revenues	<u>208,243</u>	<u>128,066</u>	<u>80,177</u>
Total Revenues	<u>30,282,783</u>	<u>31,142,284</u>	<u>(859,501)</u>
EXPENSES			
Program Expenses:			
Instruction	17,036,406	16,445,081	591,325
Support Services:			
Pupil Support	1,833,582	1,461,245	372,337
Staff Support	500,806	430,599	70,207
General Administration	403,050	248,670	154,380
School Administration	2,253,677	2,167,646	86,031
Business Services	704,039	682,367	21,672
Maintenance/Custodial	2,418,108	2,354,729	63,379
Transportation	1,702,644	1,591,999	110,645
Other	7,423	2,970	4,453
Food Services	1,375,824	1,430,480	(54,656)
Capital Outlay	969,158	1,571,184	(602,026)
Debt Service	1,385,083	978,041	(426,805)
Depreciation, unallocated	<u>1,348,905</u>	<u>1,332,547</u>	<u>16,358</u>
Total Expenses	<u>31,938,705</u>	<u>30,697,558</u>	<u>407,300</u>
Change in Net Position	(1,655,922)	444,726	(1,266,801)
Net Position – Beginning	<u>19,187,659</u>	<u>18,742,933</u>	<u>444,726</u>
Net Position – Ending	<u>\$17,531,737</u>	<u>\$19,187,659</u>	<u>\$ 822,075</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 \$1,166,040. The unreserved and undesignated fund balance decreased by \$72,758.

Expenditures for general District purposes totaled \$24,474,754 a net increase of 4.9% 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
As of June 30, 2013**

	<u>2012-13</u>	<u>2011-12</u>	<u>Change</u>
Sites	1,353,484	1,353,484	-
Buildings	27,797,114	28,891,098	(1,093,984)
Equipment	370,786	322,838	47,948
Transportation	<u>790,128</u>	<u>699,181</u>	<u>90,947</u>
Total Net Assets	<u><u>\$30,311,512</u></u>	<u><u>\$31,266,601</u></u>	<u><u>\$(955,089)</u></u>

The capital projects fund has a total fund balance of \$19,677 all of which is restricted for acquisition of capital assets and the purchase of furniture, equipment, and related expenditures. The fund balance decreased by \$321,866 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 \$2,236,742, all of which is reserved for the payment of debt service on general obligation bonds. The fund balance decreased by \$505,712.

At year end the District had \$15,305,000 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 POSITION

June 30, 2013

ASSETS

Current Assets

Cash	1,360,410	
Investments	1,219,175	
Taxes receivable	518,672	
Other receivables:		
Due from other governmental units	3,758,110	
Other	2,357	
Inventory	<u>61,525</u>	
Total current assets		6,920,249

Noncurrent Assets

Non-depreciated capital assets	1,353,484	
Depreciated capital assets	49,523,270	
Less: accumulated depreciation	<u>(20,565,242)</u>	
Total noncurrent assets		<u>30,311,512</u>

Total Assets

37,231,761

DEFERRED OUTFLOWS OF RESOURCES

Debt issuance cost, net of accumulated amortization		<u>164,110</u>
---	--	----------------

LIABILITIES

Current Liabilities

Accounts payable and other current liabilities	3,102,118	
Other post employment benefit payable	155,252	
Current portion of long-term debt	<u>1,250,000</u>	
Total current liabilities		4,507,370

Noncurrent Liabilities

Noncurrent portion of long-term debt	<u>14,055,000</u>	
Total noncurrent liabilities		<u>14,055,000</u>

Total Liabilities

18,562,370

DEFERRED INFLOWS OF RESOURCES

Bond issuance premium		<u>1,301,764</u>
-----------------------	--	------------------

Net Position

Net investment in capital assets	13,593,398	
Restricted for:		
Debt service	2,335,649	
Capital projects	76,466	
Grant programs	285,905	
Unrestricted	<u>1,240,319</u>	
Total net position		<u>\$ 17,531,737</u>

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2013

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities:					
Preschool - 12 Instruction	17,036,406	-	1,837,142	-	(15,199,264)
Support Services					
Pupil support	1,833,582	-	339,292	-	(1,494,290)
Staff support	500,806	-	-	-	(500,806)
General Administration	403,050	-	-	-	(403,050)
School Administration	2,253,677	-	-	-	(2,253,677)
Business Services	704,039	-	-	-	(704,039)
Mainenance/Custodial	2,418,108	-	-	-	(2,418,108)
Transportation	1,702,644	-	1,063,246	-	(639,398)
Other	7,423	-	-	-	(7,423)
Food services	1,375,824	404,486	995,936	-	24,598
Capital Outlay	969,158	-	-	-	(969,158)
Debt Services	1,385,083	-	-	54,230	(1,330,853)
Depreciation, unallocated	1,348,905	-	-	-	(1,348,905)
Total School District	\$ 31,938,705	\$ 404,486	\$ 4,235,616	\$ 54,230	(27,244,373)

General Revenues

Taxes	
Property taxes levied for general purposes	5,019,408
Property taxes levied for liability insurance	114,078
Property taxes levied for debt service	1,098,328
Property taxes levied for capital projects	830,608
Federal and State aid not restricted to specific purposes	18,317,786
Other	163,184
Interest and investment earnings	45,059
Total General Revenues	25,588,451
Change in Net Position	(1,655,922)
Net position - beginning	19,187,659
Net position - ending	\$ 17,531,737

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

**BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2013**

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash	-	1,805,758	-	238,353	2,044,111
Investments	1,218,871	82	168	54	1,219,175
Taxes receivable	305,503	123,634	89,535	-	518,672
Other receivables:					
Due from other governmental units	2,621,287	406,175	294,573	436,075	3,758,110
Other	1,993	-	-	364	2,357
Inventory	-	-	-	61,525	61,525
Total assets	<u>\$ 4,147,654</u>	<u>\$ 2,335,649</u>	<u>\$ 384,276</u>	<u>\$ 736,371</u>	<u>\$ 7,603,950</u>
LIABILITIES					
Bank overdraft	192,829	-	286,806	204,066	683,701
Accounts payable	41,870	-	6,165	6,907	54,942
Accrued payroll and benefits	2,499,466	-	-	222,567	2,722,033
Deferred revenue	247,449	98,907	71,628	6,104	424,088
Total liabilities	<u>2,981,614</u>	<u>98,907</u>	<u>364,599</u>	<u>439,644</u>	<u>3,884,764</u>
EQUITY AND OTHER CREDITS					
Fund balance:					
Nonspendable	-	-	-	61,525	61,525
Restricted	-	2,236,742	19,677	235,202	2,491,621
Unassigned	1,166,040	-	-	-	1,166,040
Total equity and other credits	<u>1,166,040</u>	<u>2,236,742</u>	<u>19,677</u>	<u>296,727</u>	<u>3,719,186</u>
Total liabilities, equity and other credits	<u>\$ 4,147,654</u>	<u>\$ 2,335,649</u>	<u>\$ 384,276</u>	<u>\$ 736,371</u>	<u>\$ 7,603,950</u>

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES

For the Year Ended June 30, 2013

Total Fund Balances - Governmental Funds 3,719,186

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

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

Cost of capital assets	50,876,754
Accumulated depreciation	(20,565,242)

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. 424,088

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. (49,683)

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. (275,460)

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. 164,110

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. (1,301,764)

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>(15,305,000)</u>
--------------------------	---------------------

Total Net Position - Governmental Funds \$ 17,531,737

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, 2013**

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES					
Local	5,306,148	1,227,371	863,153	423,996	7,820,668
State	19,212,098	54,230	-	317,874	19,584,202
Federal	168,934	-	-	2,854,496	3,023,430
Total revenues	<u>24,687,180</u>	<u>1,281,601</u>	<u>863,153</u>	<u>3,596,366</u>	<u>30,428,300</u>
EXPENDITURES					
Current:					
Instruction	15,016,054	-	-	2,043,810	17,059,864
Support	9,458,700	-	-	339,292	9,797,992
Non-instruction	-	-	-	1,380,117	1,380,117
Purchased services	-	-	7,423	-	7,423
Capital objects	-	-	1,332,006	-	1,332,006
Debt service	-	10,312,313	-	-	10,312,313
Total expenditures	<u>24,474,754</u>	<u>10,312,313</u>	<u>1,339,429</u>	<u>3,763,219</u>	<u>39,889,715</u>
Excess (deficiency) of revenue over/under expenditures	<u>212,426</u>	<u>(9,030,712)</u>	<u>(476,276)</u>	<u>(166,853)</u>	<u>(9,461,415)</u>
Other financing sources (uses):					
Proceeds from sale of bonds	-	8,490,000	-	-	8,490,000
Premium on issuance of debt	-	973,302	-	-	973,302
Cost of issuance	-	(104,455)	-	-	(104,455)
Payment to refunded bond escrow agent	-	(833,847)	-	-	(833,847)
Transfer in	35,000	-	154,410	165,774	355,184
Transfer out	(320,184)	-	-	(35,000)	(355,184)
Total other financing sources (uses)	<u>(285,184)</u>	<u>8,525,000</u>	<u>154,410</u>	<u>130,774</u>	<u>8,525,000</u>
Net change in fund balance	(72,758)	(505,712)	(321,866)	(36,079)	(936,415)
Fund balance-Beginning 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>
Fund balance-End of year	<u>\$ 1,166,040</u>	<u>\$ 2,236,742</u>	<u>\$ 19,677</u>	<u>\$ 296,727</u>	<u>\$ 3,719,186</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, 2013

Net change in fund balances - total governmental funds		(936,415)
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 position and allocated over their estimated useful lives as annual depreciation expense in the statement of activities.		
Capital outlays	393,816	
Depreciation expense	<u>(1,348,905)</u>	
		(955,089)
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.		(145,517)
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.		(21,131)
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.		19,196
In the statement of activities, bond issuance costs are amortized, whereas in the governmental funds, the cost is recorded when it occurred. Therefore, the amortization of the bond issuance costs is reflected in the statement of activities.		(868,847)
Bond proceeds from general bonded indebtedness is revenue in the governmental funds, but they increase long-term liabilities in the statement of net position and do not affect the statement of activities.		(8,490,000)
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 do not affect the statement of activities.		<u>9,715,000</u>
Total change in net position of governmental activities		<u>\$ (1,655,922)</u>

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, 2013

	Original Budget	Amended Budget	Actual	Variances Favorable (Unfavorable)	
				Original to Actual	Amended to Actual
REVENUES					
Local:					
Taxes	5,065,000	5,065,000	5,130,361	65,361	65,361
Earnings on investments	50,000	50,000	39,021	(10,979)	(10,979)
Other	95,500	95,500	136,766	41,266	41,266
Total local	<u>5,210,500</u>	<u>5,210,500</u>	<u>5,306,148</u>	<u>95,648</u>	<u>95,648</u>
State:					
Base program	14,941,774	14,941,774	15,006,591	64,817	64,817
Transportation	1,075,000	1,075,000	1,063,246	(11,754)	(11,754)
Tuition equivalency	50,000	50,000	42,222	(7,778)	(7,778)
Payroll benefits	1,953,725	1,953,725	1,967,891	14,166	14,166
Revenue in lieu of taxes	5,000	5,000	83,702	78,702	78,702
Other state support	156,300	156,300	1,048,446	892,146	892,146
Total state	<u>18,181,799</u>	<u>18,181,799</u>	<u>19,212,098</u>	<u>1,030,299</u>	<u>1,030,299</u>
Federal:					
Restricted	<u>320,000</u>	<u>320,000</u>	<u>168,934</u>	<u>(151,066)</u>	<u>(151,066)</u>
Total revenues	<u>23,712,299</u>	<u>23,712,299</u>	<u>24,687,180</u>	<u>974,881</u>	<u>974,881</u>
EXPENDITURES					
Current:					
Instruction:					
Salaries	10,691,160	10,691,160	11,417,059	(725,899)	(725,899)
Benefits	2,972,545	2,972,545	3,133,540	(160,995)	(160,995)
Purchased services	52,750	52,750	66,769	(14,019)	(14,019)
Supply-materials	529,144	529,144	398,686	130,458	130,458
Total instruction	<u>14,245,599</u>	<u>14,245,599</u>	<u>15,016,054</u>	<u>(770,455)</u>	<u>(770,455)</u>
Support:					
Salaries	5,493,387	5,493,387	5,705,819	(212,432)	(212,432)
Benefits	1,576,103	1,576,103	1,601,300	(25,197)	(25,197)
Purchased services	1,119,055	1,119,055	1,183,528	(64,473)	(64,473)
Supply-materials	820,155	820,155	843,174	(23,019)	(23,019)
Insurance	116,500	116,500	124,879	(8,379)	(8,379)
Total support	<u>9,125,200</u>	<u>9,125,200</u>	<u>9,458,700</u>	<u>(333,500)</u>	<u>(333,500)</u>
Contingency	<u>141,500</u>	<u>141,500</u>	<u>-</u>	<u>141,500</u>	<u>141,500</u>
Total expenditures	<u>23,512,299</u>	<u>23,512,299</u>	<u>24,474,754</u>	<u>(962,455)</u>	<u>(962,455)</u>
Excess (deficiency) of revenues other expenditures	<u>200,000</u>	<u>200,000</u>	<u>212,426</u>	<u>12,426</u>	<u>12,426</u>
Other financing sources (uses):					
Transfer in:					
Special revenue funds	45,000	45,000	35,000	(10,000)	(10,000)
Transfer out:					
Special revenue funds	(120,000)	(120,000)	(165,774)	(45,774)	(45,774)
Plant facility funds	(125,000)	(125,000)	(154,410)	(29,410)	(29,410)
Total other financing sources (uses)	<u>(200,000)</u>	<u>(200,000)</u>	<u>(285,184)</u>	<u>(85,184)</u>	<u>(85,184)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(72,758)</u>	<u>\$ (72,758)</u>	<u>\$ (72,758)</u>
Fund balance-Beginning of year			<u>1,238,798</u>		
Fund balance-End of year			<u>\$ 1,166,040</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, 2013

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	Variances	
				<u>Favorable (Unfavorable) Original to Actual</u>	<u>Amended to Actual</u>
REVENUES					
Local:					
Taxes	1,429,614	1,429,614	1,222,109	(207,505)	(207,505)
Earnings on investments	1,000	1,000	5,262	4,262	4,262
Total local	<u>1,430,614</u>	<u>1,430,614</u>	<u>1,227,371</u>	<u>(203,243)</u>	<u>(203,243)</u>
State:					
Other state revenue	58,000	58,000	54,230	(3,770)	(3,770)
Total revenues	<u>1,488,614</u>	<u>1,488,614</u>	<u>1,281,601</u>	<u>(207,013)</u>	<u>(207,013)</u>
EXPENDITURES					
Debt service					
Interest	538,465	538,465	597,313	(58,848)	(58,848)
Principal	1,190,000	1,190,000	9,715,000	(8,525,000)	(8,525,000)
Total debt service	<u>1,728,465</u>	<u>1,728,465</u>	<u>10,312,313</u>	<u>(8,583,848)</u>	<u>(8,583,848)</u>
Total expenditures	<u>1,728,465</u>	<u>1,728,465</u>	<u>10,312,313</u>	<u>(8,583,848)</u>	<u>(8,583,848)</u>
Other financing sources (uses):					
Proceeds from sale of bonds	-	-	8,490,000	8,490,000	8,490,000
Premium on issuance of debt	-	-	973,302	973,302	973,302
Cost of issuance	-	-	(104,455)	(104,455)	(104,455)
Payment to refunded bond escrow agent	-	-	(833,847)	(833,847)	(833,847)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>8,525,000</u>	<u>8,525,000</u>	<u>8,525,000</u>
Net change in fund balance	<u>\$ (239,851)</u>	<u>\$ (239,851)</u>	(505,712)	<u>\$ (265,861)</u>	<u>\$ (265,861)</u>
Fund balance-Beginning of year			2,742,454		
Fund balance-End of year			<u>\$ 2,236,742</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, 2013**

	Original Budget	Amended Budget	Actual	Variances	
				Favorable (Unfavorable) Original to Actual	Amended to Actual
REVENUES					
Local:					
Taxes	825,000	825,000	861,573	36,573	36,573
Earnings on investments	-	-	580	580	580
Other	-	-	1,000	1,000	1,000
Total revenues	<u>825,000</u>	<u>825,000</u>	<u>863,153</u>	<u>38,153</u>	<u>38,153</u>
EXPENDITURES					
Purchased services	5,250	5,250	7,423	(2,173)	(2,173)
Capital objects	945,250	945,250	1,332,006	(386,756)	(386,756)
Total expenditures	<u>950,500</u>	<u>950,500</u>	<u>1,339,429</u>	<u>(388,929)</u>	<u>(388,929)</u>
Excess (deficiency) of revenues over/under expenditures	(125,500)	(125,500)	(476,276)	(350,776)	(350,776)
Other financing sources (uses):					
Transfer in	125,000	125,000	154,410	29,410	29,410
Net change in fund balance	<u>\$ (500)</u>	<u>\$ (500)</u>	(321,866)	<u>\$ (321,366)</u>	<u>\$ (321,366)</u>
Fund balance-Beginning of year			<u>341,543</u>		
Fund balance-End of year			<u>\$ 19,677</u>		

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS AND
COMPONENT UNIT
June 30, 2013

	<u>Agency Funds</u>	<u>Component Unit Lakeland Education Foundation, Inc.</u>
ASSETS		
Current Assets		
Cash	53,316	69,029
Investments	<u>305,528</u>	<u>-</u>
Total assets	<u>\$ 358,844</u>	<u>\$ 69,029</u>
LIABILITIES		
Current Liabilities		
Due to student groups	<u>358,844</u>	<u>-</u>
Total liabilities	<u>358,844</u>	<u>-</u>
NET POSITION		
Restricted	<u>-</u>	<u>69,029</u>
Total net position	<u>\$ -</u>	<u>\$ 69,029</u>

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
COMPONENT UNITS**
For the Year Ended June 30, 2013

Additions		
Net investment income	130	
Restricted donations	24,970	
	<u>24,970</u>	
Total additions		<u>25,100</u>
Deductions		
Administrative expenses	750	
Scholarship awards	9,131	
	<u>9,131</u>	
Total deductions		<u>9,881</u>
Change in Net Position		15,219
Net Position - Beginning		<u>53,810</u>
Net Position - Ending		<u><u>\$ 69,029</u></u>

Lakeland Joint School District No. 272
Notes to the Financial Statements
June 30, 2013

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 Position.

Basis of Presentation, Fund Accounting - District-wide Statements: The statement of net position 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 Trustees 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 general 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 \$37,317 at June 30, 2013, 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, 2013 there were 136 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, 2012 upon which the 2012 levy was based was \$1,925,598,266.

The District's actual levy was .5794% per \$100 of market valuation for tort liability insurance and claims, 4.1546% for school plant facilities, and 5.6077% 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, 2013 was 26.2857% per \$100, which means the District was required to pass an override levy in the amount of 25.7063% per \$100. The total tax levy for the year ended June 30, 2013 was \$6,941,388 with total tax collections being \$6,422,717.

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, 2013 were 92.53% of the tax levy. Property taxes levied for 2012 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, 2013	305,503	123,634	89,535	518,672
Less: Taxes estimated to be collected by the County Treasurer by				
August 31, 2013	<u>58,054</u>	<u>24,727</u>	<u>17,907</u>	<u>100,688</u>
Deferred Revenue	<u>\$247,449</u>	<u>\$98,907</u>	<u>\$71,628</u>	<u>\$417,984</u>

NOTE 3 Deposits and Investments

Deposits

	<u>Carrying Amount</u>	<u>Bank Balance</u>
<u>CASH</u>		
Checking and Savings Accounts	<u>\$1,413,726</u>	<u>\$2,926,728</u>

Checking and savings accounts were with Panhandle State Bank of which \$250,000 is covered by Federal Deposit Insurance. The remaining \$2,676,728 balance is in excess of the FDIC insured limit and uncollateralized.

Investments

Detail of investments at June 30, 2013 are as follows:

	<u>Rate</u>	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Agency</u>	<u>Total</u>
Investment in State							
Treasures Pool	Variable	96	54	168	82	305,528	305,928
State Treasurer							
Diversified Bond Fund	Variable	<u>1,218,775</u>	-	-	-	-	<u>1,218,775</u>
Total		<u>\$1,218,871</u>	<u>\$ 54</u>	<u>\$ 168</u>	<u>\$ 82</u>	<u>\$305,528</u>	<u>\$1,524,703</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	400	400	400	-
Diversified Bond Fund	1,218,775	1,256,092	142,890	1,075,885

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, 2012			June 30, 2013
	<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	1,061,698	136,719		1,198,417
Transportation	<u>3,231,103</u>	<u>257,097</u>		<u>3,488,200</u>
Total depreciated assets	<u>49,129,454</u>	<u>393,816</u>	-	<u>49,523,270</u>

Less: accumulated depreciation

Buildings	(15,945,555)	(1,093,984)	-	(17,039,539)
Equipment	(738,860)	(88,771)	-	(827,631)
Transportation	(2,531,922)	(166,150)	_____	(2,698,072)
 Total Accumulated Depreciation	 (19,216,337)	 (1,348,905)	 _____	 (20,565,242)
 Governmental Activities assets (net)	 <u>\$31,266,601</u>	 <u>\$(955,089)</u>	 <u>\$ _____</u>	 <u>\$ 30,311,512</u>

NOTE 5 Long Term Debt

The following is a summary of bond transactions of the District for the year ended June 30, 2013:

General Obligation

Bonds payable at July 1, 2012	16,530,000
Debt issued	8,490,000
Debt retired	<u>9,715,000</u>
Bonds payable at June 30, 2013	<u>\$15,305,000</u>

Bonds payable at June 30, 2013, are comprised of the following individual issues:

General Obligation Bonds:

2013 Refunding Series-

Original issue of \$8,490,000 due August 15, 2025.	
Interest varies between 2.0% and 4.0%	8,490,000

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%	715,000
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Series 2005 –

Original issue of \$9,770,000 due August 15, 2015. Interest varies between 4.0% and 5.0%	1,245,000
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Series 2006 –

Original issue of \$4,245,000 due August 15, 2013. Interest varies between 3.15% and 5.25%	<u>900,000</u>
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Total	<u>\$ 15,305,000</u>
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On June 13, 2013, \$8,490,000 of the Series 2005 bonds were refinanced at an interest rate varying from 2.00%-4.00%. Repayment of these new bonds will begin during the fiscal year ending June 30, 2014. The refinancing of the Series 2005 bonds resulted in cash flow savings of \$610,879 and an economic gain of \$544,518.

The annual requirements to amortize all debt outstanding as of June 30, 2013 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>
08-15-2013	4.000	350,000	13,753	363,753
02-15-2014			6,752	6,752
08-15-2014	3.700	<u>365,000</u>	<u>6,753</u>	<u>371,753</u>
Total		<u>\$715,000</u>	<u>\$27,258</u>	<u>\$742,258</u>

SERIES 2005

<u>Date of Redemption</u>	<u>Interest Rate</u>	<u>Bond Principal</u>	<u>Interest Requirement</u>	<u>Total Requirement</u>
08-15-2013	5.000		31,125	31,125
02-15-2014			31,125	31,125
08-15-2014	5.000	610,000	31,125	641,125
02-15-2015			15,875	15,875
08-15-2015	5.000	<u>635,000</u>	<u>15,875</u>	<u>650,875</u>
Total		<u>\$1,245,000</u>	<u>\$125,125</u>	<u>\$1,370,125</u>

SERIES 2006

<u>Date of Redemption</u>	<u>Interest Rate</u>	<u>Bond Principal</u>	<u>Interest Requirement</u>	<u>Total Requirement</u>
08-15-2013	5.250	<u>900,000</u>	<u>23,625</u>	<u>923,625</u>
Total		<u>\$900,000</u>	<u>\$ 23,625</u>	<u>\$923,625</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>
08-15-2013			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		65	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>\$794,025</u>	<u>\$4,749,025</u>

SERIES 2013 – Refunding Series

<u>Date of Redemption</u>	<u>Interest Rate</u>	<u>Bond Principal</u>	<u>Interest Requirement</u>	<u>Total Requirement</u>
08-15-2013	2.00	100,000	53,174	153,174
02-15-2014			153,375	153,375
08-15-2014			153,375	153,375
02-15-2015			153,375	153,375
08-15-2015			153,375	153,375
02-15-2016			153,375	153,375
08-15-2016	4.00	680,000	153,375	833,375
02-15-2017			139,775	139,775
08-15-2017	4.00	705,000	139,775	844,775
02-15-2018			125,675	125,675
08-15-2018	4.00	760,000	125,675	885,675
02-15-2019			110,475	110,475
08-15-2019	4.00	790,000	110,475	900,475
02-15-2020			94,675	94,675
08-15-2020	4.00	825,000	94,675	919,675
02-15-2021			78,175	78,175
08-15-2021	4.00	855,000	78,175	933,175
02-15-2022			61,075	61,075
08-15-2022	4.00	890,000	61,075	951,075
02-15-2023			43,275	7,350
08-15-2023	3.00	925,000	43,275	968,275
02-15-2024			29,400	29,400
08-15-2024	3.00	975,000	29,400	1,004,400
02-15-2025			14,775	14,775
08-15-2025	3.00	<u>985,000</u>	<u>14,775</u>	<u>999,775</u>
		<u>\$8,490,000</u>	<u>\$2,368,024</u>	<u>\$10,858,024</u>

Combined Totals

<u>Year Ending</u>	<u>Bonds</u>	<u>Interest</u>	<u>Total</u>
2013-2014	1,350,000	431,579	1,781,579
2014-2015	975,000	479,153	1,454,153
2015-2016	1,025,000	435,425	1,460,425
2016-2017	1,080,000	394,100	1,474,100
2017-2018	1,120,000	354,175	1,474,175
2018-2019	1,185,000	312,275	1,497,275
2019-2020	1,230,000	268,300	1,498,300
2020-2021	1,280,000	222,575	1,502,575
2021-2022	1,315,000	175,250	1,490,250
2022-2023	1,370,000	126,250	1,496,250
2023-2024	1,415,000	80,025	1,495,025
2024-2025	975,000	44,175	1,019,175
2025-2026	<u>985,000</u>	<u>14,775</u>	<u>999,775</u>
Total	<u>\$15,305,000</u>	<u>\$3,338,057</u>	<u>\$18,643,057</u>

Changes in long-term bond obligations: During the year ended June 30, 2013, the following changes occurred in liabilities:

	<u>Balance</u> <u>July 1,</u> <u>2012</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30,</u> <u>2013</u>
Series 2003	1,055,000	-	340,000	715,000
Series 2005	9,770,000	-	8,525,000	1,245,000
2012 Refunding				
Series	3,955,000	-	-	3,955,000
Series 2006	1,750,000	-	850,000	900,000
2013 Refunding				
Series	-	8,490,000	-	8,490,000
Deferred Amounts:				
For issuance premium	<u>361,308</u>	<u>973,302</u>	<u>32,846</u>	<u>1,301,764</u>
Totals	<u>\$16,891,308</u>	<u>\$9,463,302</u>	<u>\$9,747,846</u>	<u>\$16,606,764</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, 2013 the Legal Debt Margin was:

Market Value at January 1, 2012	1,925,598,266
Percentage Allowed	<u>5%</u>
Debt Limitation	96,279,913
Less: Bonded debt at June 30, 2013	<u>15,305,000</u>
Legal Debt Margin	<u>\$ 80,974,913</u>

As of June 30, 2013, \$2,236,742 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, 2013, 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 \$1,844,012, \$1,781,904 and \$1,891,254 for the three years ended June 30, 2013, 2012, and 2011, 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, 2013:

<u>Fund</u>	<u>Excess</u>
General	962,455
IDEA Part B, School-Age	37,661
IDEA Part B, Preschool	2,716
Gifted and Talented	1,095
Professional Technical Academy	25,774
Debt Service	8,583,848
School Plant Facility	388,929

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	320,184	35,000
School Plant Facility	-	154,410
Professional Technical Academy	-	165,774
Child Nutrition	35,000	-
	<u>\$355,184</u>	<u>\$355,184</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	-
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 was completed in July, 2012. The facility opened in the fall of 2012.

NOTE 13 Deficit Fund Balance

The District had the following deficit fund balance at June 30, 2013:

Before and After School Enrichment	\$1,629
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It is the District’s intent on eliminating the deficit by next fiscal year.

REQUIRED SUPPLEMENTARY INFORMATION

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, 2013

ASSETS

Investments	1,218,871
Taxes receivable	305,503
Other receivables:	
State support program	639,780
Other receivables	87,228
Taxes due from county	1,894,279
Interest receivable	1,993
	<u>1,993</u>

Total assets \$ 4,147,654

LIABILITIES AND FUND EQUITY

Liabilities:	
Bank overdraft	192,829
Accounts payable	41,870
Accrued payroll and benefits	2,499,466
Deferred revenue	247,449
	<u>247,449</u>

Total liabilities 2,981,614

Fund equity:

Fund balances:	
Unassigned	1,166,040
	<u>1,166,040</u>

Total fund equity 1,166,040

Total liabilities and fund equity \$ 4,147,654

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, 2013**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Local:			
Taxes	5,130,361	5,065,000	65,361
Earnings on investments	39,021	50,000	(10,979)
Other	136,766	95,500	41,266
Total local	<u>5,306,148</u>	<u>5,210,500</u>	<u>95,648</u>
State:			
Base program	15,006,591	14,941,774	64,817
Transportation	1,063,246	1,075,000	(11,754)
Tuition equivalency	42,222	50,000	(7,778)
Payroll benefits	1,967,891	1,953,725	14,166
Revenue in lieu of taxes	83,702	5,000	78,702
Other state support	1,048,446	156,300	892,146
Total state	<u>19,212,098</u>	<u>18,181,799</u>	<u>1,030,299</u>
Federal:			
Restricted	168,934	320,000	(151,066)
Total revenues	<u>24,687,180</u>	<u>23,712,299</u>	<u>974,881</u>
EXPENDITURES			
Current:			
Instruction:			
Salaries	11,417,059	10,691,160	(725,899)
Benefits	3,133,540	2,972,545	(160,995)
Purchased services	66,769	52,750	(14,019)
Supply-materials	398,686	529,144	130,458
Total instruction	<u>15,016,054</u>	<u>14,245,599</u>	<u>(770,455)</u>
Support:			
Salaries	5,705,819	5,493,387	(212,432)
Benefits	1,601,300	1,576,103	(25,197)
Purchased services	1,183,528	1,119,055	(64,473)
Supply-materials	843,174	820,155	(23,019)
Insurance	124,879	116,500	(8,379)
Total support	<u>9,458,700</u>	<u>9,125,200</u>	<u>(333,500)</u>
Contingency	<u>-</u>	<u>141,500</u>	<u>141,500</u>
Total expenditures	<u>24,474,754</u>	<u>23,512,299</u>	<u>(962,455)</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, 2013

	Actual	Budget	Variance Favorable (Unfavorable)
Excess (deficiency) of revenues over/under expenditures	212,426	200,000	12,426
Other financing sources (uses):			
Transfer in:			
Special revenue funds	35,000	45,000	(10,000)
Transfer out:			
Special revenue funds	(165,774)	(120,000)	(45,774)
Plant facility funds	(154,410)	(125,000)	(29,410)
Total other financing sources (uses)	(285,184)	(200,000)	(85,184)
Net change in fund balance	(72,758)	\$ -	\$ (72,758)
Fund balance-Beginning of year	1,238,798		
Fund balance-End of year	\$ 1,166,040		

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

GENERAL FUND
SCHEDULE OF EXPENDITURES
BY FUNCTION - BUDGET AND ACTUAL
For The Year Ended June 30, 2013

	Actual	Budget	Variance Favorable (Unfavorable)
INSTRUCTION:			
Kindergarten/elementary			
Salaries	4,793,357	4,346,906	(446,451)
Benefits	1,313,883	1,159,760	(154,123)
Purchased services	20,244	11,750	(8,494)
Supply-materials	150,005	224,636	74,631
Total kindergarten/elementary	<u>6,277,489</u>	<u>5,743,052</u>	<u>(534,437)</u>
Secondary			
Salaries	4,831,499	4,426,194	(405,305)
Benefits	1,338,642	1,295,803	(42,839)
Purchased services	28,120	11,000	(17,120)
Supply-materials	233,428	286,008	52,580
Total secondary	<u>6,431,689</u>	<u>6,019,005</u>	<u>(412,684)</u>
Alternative School			
Salaries	377,377	368,547	(8,830)
Benefits	101,156	98,492	(2,664)
Purchased services	9,000	9,500	500
Supply-materials	12,068	16,000	3,932
Total alternative school	<u>499,601</u>	<u>492,539</u>	<u>(7,062)</u>
Exceptional child			
Salaries	875,376	980,319	104,943
Benefits	247,706	292,388	44,682
Purchased services	-	4,000	4,000
Supply-materials	-	-	-
Total exceptional child	<u>1,123,082</u>	<u>1,276,707</u>	<u>153,625</u>
Gifted and talented programs			
Salaries	47,797	72,131	24,334
Benefits	12,998	21,167	8,169
Purchased services	741	2,500	1,759
Supply-materials	3,185	2,000	(1,185)
Total gifted and talented programs	<u>64,721</u>	<u>97,798</u>	<u>33,077</u>
Extracurricular activities program			
Salaries	442,461	432,000	(10,461)
Benefits	109,182	92,477	(16,705)
Purchased services	8,664	14,000	5,336
Total extracurricular activities program	<u>560,307</u>	<u>538,477</u>	<u>(21,830)</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, 2013

	Actual	Budget	Variance Favorable (Unfavorable)
INSTRUCTION (Continued)			
Summer School			
Salaries	48,688	64,563	15,875
Benefits	9,932	12,458	2,526
Supply-materials	-	500	500
Total summer school	<u>58,620</u>	<u>77,521</u>	<u>18,901</u>
Adult School			
Salaries	504	500	(4)
Benefits	41	-	(41)
Purchased services	-	-	-
Total adult school	<u>545</u>	<u>500</u>	<u>(45)</u>
TOTAL INSTRUCTION			
Salaries	11,417,059	10,691,160	(725,899)
Benefits	3,133,540	2,972,545	(160,995)
Purchased services	66,769	52,750	(14,019)
Supply-materials	398,686	529,144	130,458
Total Instruction	<u>\$ 15,016,054</u>	<u>\$ 14,245,599</u>	<u>\$ (770,455)</u>
SUPPORT:			
Attendance, guidance and health			
Salaries	732,509	713,160	(19,349)
Benefits	207,326	199,433	(7,893)
Purchased services	1,807	2,000	193
Supply-materials	1,648	4,500	2,852
Total attendance, guidance and health	<u>943,290</u>	<u>919,093</u>	<u>(24,197)</u>
Special services			
Salaries	319,213	211,538	(107,675)
Benefits	84,343	64,925	(19,418)
Purchased services	129,530	55,000	(74,530)
Supply-materials	-	1,500	1,500
Total special services	<u>533,086</u>	<u>332,963</u>	<u>(200,123)</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, 2013

	Actual	Budget	Variance Favorable (Unfavorable)
SUPPORT (Continued)			
Educational Media			
Salaries	335,235	337,181	1,946
Benefits	93,215	93,844	629
Supply-materials	72,356	48,750	(23,606)
Total educational media	<u>500,806</u>	<u>479,775</u>	<u>(21,031)</u>
Instruction related technology			
Salaries	206,327	140,870	(65,457)
Benefits	56,770	45,843	(10,927)
Purchased services	11,616	17,500	5,884
Supply-materials	30,906	70,000	39,094
Total instruction related technology	<u>305,619</u>	<u>274,213</u>	<u>(31,406)</u>
Board of education			
Purchased services	62,046	52,000	(10,046)
Supply-materials	4,265	1,500	(2,765)
Insurance	31,120	32,500	1,380
Total board of education	<u>97,431</u>	<u>86,000</u>	<u>(11,431)</u>
District administration			
Salaries	327,637	306,525	(21,112)
Benefits	90,439	90,847	408
Purchased services	19,087	18,100	(987)
Supply-materials	11,982	5,000	(6,982)
Total district administration	<u>449,145</u>	<u>420,472</u>	<u>(28,673)</u>
School administration			
Salaries	1,592,233	1,512,503	(79,730)
Benefits	438,671	424,958	(13,713)
Purchased services	22,673	39,105	16,432
Supply-materials	22,971	13,100	(9,871)
Total school administration	<u>2,076,548</u>	<u>1,989,666</u>	<u>(86,882)</u>
Business operations			
Salaries	197,858	215,000	17,142
Benefits	56,561	61,587	5,026
Purchased services	475	2,500	2,025
Supply-materials	-	250	250
Total business operations	<u>254,894</u>	<u>279,337</u>	<u>24,443</u>
Administrative technology			
Salaries	92,535	133,050	40,515
Benefits	26,813	38,006	11,193
Purchased services	8,231	21,500	13,269
Supply-materials	49,550	29,000	(20,550)
Total administrative technology	<u>177,129</u>	<u>221,556</u>	<u>44,427</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, 2013

	Actual	Budget	Variance Favorable (Unfavorable)
SUPPORT (Continued)			
Buildings - Care and upkeep			
Salaries	569,262	602,925	33,663
Benefits	166,408	178,047	11,639
Purchased services	738,612	758,600	19,988
Supply-materials	73,081	60,000	(13,081)
Insurance	72,978	62,500	(10,478)
Total buildings - care and upkeep	<u>1,620,341</u>	<u>1,662,072</u>	<u>41,731</u>
General maintenance non-student occupied			
Salaries	39,520	37,770	(1,750)
Benefits	13,350	12,892	(458)
Purchased services	23,683	5,000	(18,683)
Supply-materials	30,444	27,500	(2,944)
Total general maintenance non-student occupied	<u>106,997</u>	<u>83,162</u>	<u>(23,835)</u>
General maintenance student occupied			
Salaries	375,552	381,615	6,063
Benefits	113,542	123,683	10,141
Purchased services	92,980	102,500	9,520
Supply-materials	108,696	100,000	(8,696)
Total general maintenance student occupied	<u>690,770</u>	<u>707,798</u>	<u>17,028</u>
Pupil-to-school transportation			
Salaries	914,596	897,500	(17,096)
Benefits	252,649	241,863	(10,786)
Purchased services	61,991	32,750	(29,241)
Supply-materials	383,819	447,805	63,986
Insurance	10,481	15,000	4,519
Total pupil-to-school transportation	<u>1,623,536</u>	<u>1,634,918</u>	<u>11,382</u>
General transportation:			
Salaries	3,342	3,750	408
Benefits	1,213	175	(1,038)
Purchased services	10,797	12,500	1,703
Supply-materials	53,456	11,250	(42,206)
Insurance	10,300	6,500	(3,800)
Total general transportation	<u>79,108</u>	<u>34,175</u>	<u>(44,933)</u>
TOTAL SUPPORT			
Salaries	5,705,819	5,493,387	(212,432)
Benefits	1,601,300	1,576,103	(25,197)
Purchased services	1,183,528	1,119,055	(64,473)
Supply-materials	843,174	820,155	(23,019)
Insurance	124,879	116,500	(8,379)
Total Support	<u>\$ 9,458,700</u>	<u>\$ 9,125,200</u>	<u>\$ (333,500)</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.

Before and After School Enrichment Fund - To account for local revenues supporting a before and after school enrichment program.

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.

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.

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, 2013

	Child Nutrition	Federal Forest	Title I-A - ESEA Improving Basic Programs	Before and After School Enrichment	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	-	26,954	-	4,475	-	-	-	-	16,937	48,337	-	7,717	56,229	23,566	54,138	238,353
Investments	54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54
Other receivables:																
State reimbursements	-	-	-	-	-	-	18,492	-	-	-	-	-	-	-	-	18,492
Federal reimbursements	18,380	-	140,837	-	181,786	18,296	-	40,250	-	-	18,034	-	-	-	-	417,583
Other	364	-	-	-	-	-	-	-	-	-	-	-	-	-	-	364
Inventory	61,525	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61,525
Total assets	80,323	26,954	140,837	4,475	181,786	18,296	18,492	40,250	16,937	48,337	18,034	7,717	56,229	23,566	54,138	736,371
LIABILITIES AND FUND EQUITY																
Liabilities:																
Bank overdraft	12,175	-	64,716	-	62,851	18,296	18,029	17,406	-	-	10,593	-	-	-	-	204,066
Accounts payable	1,850	-	-	-	5,057	-	-	-	-	-	-	-	-	-	-	6,907
Accrued payroll and benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	76,121	-	113,878	-	-	22,844	-	-	7,441	-	-	2,283	-	222,567
Total liabilities	14,025	-	140,837	6,104	181,786	18,296	18,029	40,250	-	-	18,034	-	-	2,283	-	439,644
FUND EQUITY																
Fund Balances (Deficit):																
Nonspendable	61,525	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61,525
Restricted	4,773	26,954	-	(1,629)	-	-	463	-	16,937	48,337	-	7,717	56,229	21,283	54,138	235,202
Total fund equity	66,298	26,954	-	(1,629)	-	-	463	-	16,937	48,337	-	7,717	56,229	21,283	54,138	296,727
Total liabilities and fund equity	\$ 80,323	\$ 26,954	\$ 140,837	\$ 4,475	\$ 181,786	\$ 18,296	\$ 18,492	\$ 40,250	\$ 16,937	\$ 48,337	\$ 18,034	\$ 7,717	\$ 56,229	\$ 23,566	\$ 54,138	\$ 736,371

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, 2013

	Child Nutrition	Federal Forest	Title I-A - ESEA Improving Basic Programs	Before and After School Enrichment	IDEA Part B School-Age	IDEA Part B Pre-School	State Professional Technical	Title II-A ESEA - Improving Teacher Quality
REVENUES								
Local:								
Earnings on investments	153	43	-	-	-	-	-	-
Lunch sales	404,486	-	-	-	-	-	-	-
Other	-	-	-	1,039	-	-	-	-
Total local	404,639	43	-	1,039	-	-	-	-
State:								
Restricted	-	-	-	-	-	-	61,970	-
Other state revenue	-	-	-	-	-	-	-	-
Total state	-	-	-	-	-	-	61,970	-
Federal:								
School lunch reimbursement	995,936	-	-	-	-	-	-	-
Restricted	-	35,554	714,384	-	868,778	23,716	-	158,989
Total federal	995,936	35,554	714,384	-	868,778	23,716	-	158,989
Total revenues	1,400,575	35,597	714,384	1,039	868,778	23,716	61,970	158,989
EXPENDITURES								
Current:								
Instruction:								
Salaries	-	-	536,382	1,562	620,778	22,000	-	123,467
Benefits	-	-	158,173	188	190,922	892	-	32,070
Purchased services	-	-	5,215	229	9,165	-	6,423	3,452
Supply-materials	-	-	14,614	689	31,286	824	46,517	-
Capital objects	-	-	-	-	1,729	-	9,007	-
Total instruction	-	-	714,384	2,668	853,880	23,716	61,947	158,989
Support:								
Salaries	-	-	-	-	5,036	-	-	-
Benefits	-	-	-	-	7,090	-	-	-
Purchased services	-	17,208	-	-	2,772	-	-	-
Supply-materials	-	3,888	-	-	-	-	-	-
Capital objects	-	-	-	-	-	-	-	-
Total support	-	21,096	-	-	14,898	-	-	-
Non-instruction:								
Salaries	460	-	-	-	-	-	-	-
Benefits	139	-	-	-	-	-	-	-
Purchased services	685,501	-	-	-	-	-	-	-
Supply-materials	664,435	-	-	-	-	-	-	-
Capital objects	4,293	-	-	-	-	-	-	-
Insurance	25,289	-	-	-	-	-	-	-
Total non-instruction	1,380,117	-	-	-	-	-	-	-
Total expenditures	1,380,117	21,096	714,384	2,668	868,778	23,716	61,947	158,989
Excess (deficiency) of revenues over/under expenditures	20,458	14,501	-	(1,629)	-	-	23	-
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(35,000)	-	-	-	-	-	-	-
Total other financing sources (uses)	(35,000)	-	-	-	-	-	-	-
Net change in fund balance	(14,542)	14,501	-	(1,629)	-	-	23	-
Fund balance(deficit)- Beginning of year	80,840	12,453	-	-	-	-	440	-
Fund balance- End of year	\$ 66,298	\$ 26,954	\$ -	\$ (1,629)	\$ -	\$ -	\$ 463	\$ -

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, 2013

	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	-	-	-	-	-	-	-	-	196
Lunch sales	-	-	-	-	-	-	-	-	404,486
Other	-	-	-	-	-	18,275	-	-	19,314
Total local	-	-	-	-	-	18,275	-	-	423,996
State:									
Restricted	-	118,337	-	-	-	-	-	-	180,307
Other state revenue	-	-	-	-	-	3,000	21,697	112,870	137,567
Total state	-	118,337	-	-	-	3,000	21,697	112,870	317,874
Federal:									
School lunch reimbursement	-	-	-	-	-	-	-	-	995,936
Restricted	-	-	41,686	-	-	15,453	-	-	1,858,560
Total federal	-	-	41,686	-	-	15,453	-	-	2,854,496
Total revenues	-	118,337	41,686	-	-	36,728	21,697	112,870	3,596,366
EXPENDITURES									
Current:									
Instruction:									
Salaries	-	-	32,445	-	-	828	5,774	-	1,343,236
Benefits	-	-	9,241	-	-	63	465	-	392,014
Purchased services	-	-	-	7,540	165,774	1,440	-	-	199,238
Supply-materials	-	-	-	55	-	3,501	-	-	97,486
Capital objects	-	-	-	-	-	1,100	-	-	11,836
Total instruction	-	-	41,686	7,595	165,774	6,932	6,239	-	2,043,810
Support:									
Salaries	-	-	-	-	-	2,460	-	64,107	71,603
Benefits	-	-	-	-	-	303	-	13,480	20,873
Purchased services	-	6,500	-	-	-	500	-	22,854	49,834
Supply-materials	-	5,262	-	-	-	-	-	9,880	19,030
Capital objects	-	175,577	-	-	-	-	-	2,375	177,952
Total support	-	187,339	-	-	-	3,263	-	112,696	339,292
Non-instruction:									
Salaries	-	-	-	-	-	-	-	-	460
Benefits	-	-	-	-	-	-	-	-	139
Purchased services	-	-	-	-	-	-	-	-	685,501
Supply-materials	-	-	-	-	-	-	-	-	664,435
Capital objects	-	-	-	-	-	-	-	-	4,293
Insurance	-	-	-	-	-	-	-	-	25,289
Total non-instruction	-	-	-	-	-	-	-	-	1,380,117
Total expenditures	-	187,339	41,686	7,595	165,774	10,195	6,239	112,696	3,763,219
Excess (deficiency) of revenues over/under expenditures	-	(69,002)	-	(7,595)	(165,774)	26,533	15,458	174	(166,853)
Other financing sources (uses):									
Transfers in	-	-	-	-	165,774	-	-	-	165,774
Transfer out	-	-	-	-	-	-	-	-	(35,000)
Total other financing sources (uses)	-	-	-	-	165,774	-	-	-	130,774
Net change in fund balance	-	(69,002)	-	(7,595)	-	26,533	15,458	174	(36,079)
Fund balance-(deficit)									
Beginning of year	16,937	117,339	-	15,312	-	27,605	40,771	21,109	332,806
Fund balance-End of year	\$ 16,937	\$ 48,337	\$ -	\$ 7,717	\$ -	\$ 54,138	\$ 56,229	\$ 21,283	\$ 296,727

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

**CHILD NUTRITION FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For The Year Ended June 30, 2013**

	Actual	Budget	Variance Favorable (Unfavorable)
REVENUE			
Local:			
Earnings on investments	153	750	(597)
Lunch sales	404,486	485,000	(80,514)
Total local	404,639	485,750	(81,111)
Federal:			
School lunch reimbursement	995,936	940,000	55,936
Total revenue	1,400,575	1,425,750	(25,175)
EXPENDITURES			
Current:			
Non-instruction:			
Salaries	460	-	(460)
Benefits	139	-	(139)
Purchased services	685,501	668,250	(17,251)
Supply-materials	664,435	665,000	565
Capital objects	4,293	22,500	18,207
Insurance	25,289	25,000	(289)
Total expenditures	1,380,117	1,380,750	633
Excess (deficiency) of revenues over/under expenditures	20,458	45,000	(24,542)
Other financing sources (uses):			
Transfer out	(35,000)	(45,000)	10,000
Net change in fund balance	(14,542)	\$ -	\$ (14,542)
Fund balance-Beginning of year	80,840		
Fund balance-End of year	\$ 66,298		

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

FEDERAL FOREST FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For The Year Ended June 30, 2013

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
Local:			
Earnings on investments	43	-	43
Federal:			
Restricted	35,554	30,000	5,554
Total revenues	35,597	30,000	5,597
EXPENDITURES			
Current:			
Support:			
Purchased services	17,208	25,000	7,792
Supply-materials	3,888	5,000	1,112
Total expenditures	21,096	30,000	8,904
Net change in fund balance	14,501	\$ -	\$ 14,501
Fund balance-Beginning of year	12,453		
Fund balance-End of year	\$ 26,954		

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For The Year Ended June 30, 2013

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
Federal:			
Restricted	714,384	732,265	(17,881)
Total revenues	714,384	732,265	(17,881)
EXPENDITURES			
Current:			
Instruction:			
Salaries	536,382	601,492	65,110
Benefits	158,173	171,816	13,643
Purchased services	5,215	4,000	(1,215)
Supply-materials	14,614	14,957	343
Total Instruction	714,384	792,265	77,881
Total expenditures	714,384	792,265	77,881
Excess (deficiency) of revenues over/under expenditures	-	(60,000)	60,000
Other financing sources (uses):			
Transfer out	-	(20,246)	20,246
Net change in fund balance	-	\$ (80,246)	\$ 80,246
Fund balance-Beginning of year	-		
Fund balance-End of year	\$ -		

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

BEFORE AND AFTER SCHOOL ENRICHMENT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
For The Year Ended June 30, 2013

REVENUES

Local		
Other local	<u>1,039</u>	
Total revenues		1,039

EXPENDITURES

Current:		
Instruction:		
Salaries	1,562	
Benefits	188	
Purchased services	229	
Supply-materials	<u>689</u>	
Total expenditures		<u>2,668</u>
Net change in fund balance		(1,629)
Fund balance-Beginning of year		<u>-</u>
Fund balance (deficit)-End of year		<u><u>\$ (1,629)</u></u>

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

IDEA PART B - SCHOOL AGE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For The Year Ended June 30, 2013

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
Federal:			
Restricted	868,778	751,117	117,661
Total revenues	868,778	751,117	117,661
EXPENDITURES			
Current:			
Instruction:			
Salaries	620,778	611,900	(8,878)
Benefits	190,922	177,717	(13,205)
Purchased services	9,165	24,000	14,835
Supply-materials	31,286	17,500	(13,786)
Capital objects	1,729	-	(1,729)
Total Instruction	853,880	831,117	(22,763)
Support:			
Purchased services	5,036	-	(5,036)
Supply-materials	7,090	-	(7,090)
Capital objects	2,772	-	(2,772)
Total Support	14,898	-	(14,898)
Total expenditures	868,778	831,117	(37,661)
Excess (deficiency) of revenues over/under expenditures	-	(80,000)	80,000
Other financing sources (uses):			
Transfer out	-	(22,860)	22,860
Net change in fund balance	-	\$ (102,860)	\$ 102,860
Fund balance-Beginning of year	-		
Fund balance-End of year	\$ -		

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

IDEA PART B - PRESCHOOL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For The Year Ended June 30, 2013

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
Federal:			
Restricted	23,716	21,000	2,716
Total revenues	23,716	21,000	2,716
EXPENDITURES			
Current:			
Instruction:			
Salaries	22,000	15,500	(6,500)
Benefits	892	5,500	4,608
Supply-materials	824	-	(824)
Total expenditures	23,716	21,000	(2,716)
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 BALANCE - BUDGET AND ACTUAL
For The Year Ended June 30, 2013

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
REVENUES			
State:			
Restricted	61,970	68,614	(6,644)
Total revenues	<u>61,970</u>	<u>68,614</u>	<u>(6,644)</u>
EXPENDITURES			
Current:			
Instruction:			
Purchased services	6,423	8,100	1,677
Supply-materials	46,517	50,564	4,047
Capital objects	9,007	9,950	943
Total expenditures	<u>61,947</u>	<u>68,614</u>	<u>6,667</u>
Net change in fund balance	23	<u>\$ -</u>	<u>\$ 23</u>
Fund balance-Beginning of year	<u>440</u>		
Fund balance-End of year	<u>\$ 463</u>		

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For The Year Ended June 30, 2013

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
Federal:			
Restricted	158,989	150,000	8,989
Total revenues	158,989	150,000	8,989
EXPENDITURES			
Current:			
Instruction:			
Salaries	123,467	132,363	8,896
Benefits	32,070	36,637	4,567
Purchased services	3,452	5,000	1,548
Supply-materials	-	1,000	1,000
Total expenditures	158,989	175,000	16,011
Net change in fund balance	-	\$ (25,000)	\$ 25,000
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 BALANCE - BUDGET AND ACTUAL
For The Year Ended June 30, 2013

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
REVENUES			
Total revenues	-	-	-
EXPENDITURES			
Current:			
Instruction:			
Purchased services	-	7,500	7,500
Supply-materials	-	6,000	6,000
Total expenditures	-	13,500	13,500
Net change in fund balance	-	<u>\$ (13,500)</u>	<u>\$ 13,500</u>
Fund balance-Beginning of year	<u>16,937</u>		
Fund balance-End of year	<u>\$ 16,937</u>		

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

TECHNOLOGY GRANT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For The Year Ended June 30, 2013

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
State:			
Restricted	118,337	130,000	(11,663)
Total revenues	118,337	130,000	(11,663)
EXPENDITURES			
Current:			
Support:			
Purchases services	6,500	30,000	23,500
Supply-materials	5,262	25,000	19,738
Capital objects	175,577	140,000	(35,577)
Total expenditures	187,339	195,000	7,661
Net change in fund balance	(69,002)	\$ (65,000)	\$ (4,002)
Fund balance-Beginning of year	117,339		
Fund balance-End of year	\$ 48,337		

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

PERKINS III - PROFESSIONAL TECHNICAL ACT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For The Year Ended June 30, 2013

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
Federal:			
Restricted	41,686	42,551	(865)
Total revenues	41,686	42,551	(865)
EXPENDITURES			
Current:			
Instruction:			
Salaries	32,445	31,250	(1,195)
Benefits	9,241	8,901	(340)
Purchases services	-	1,900	1,900
Supply-materials	-	500	500
Total expenditures	41,686	42,551	865
Net change in fund balance	-	\$ -	\$ -
Fund balance-Beginning of year	-		
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 BALANCE - BUDGET AND ACTUAL
For The Year Ended June 30, 2013

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
Total revenues	-	-	-
EXPENDITURES			
Current:			
Instruction:			
Purchased services	7,540	5,500	(2,040)
Supply-materials	55	1,000	945
Total expenditures	7,595	6,500	(1,095)
Net change in fund balance	(7,595)	\$ (6,500)	\$ (1,095)
Fund balance-Beginning of year	15,312		
Fund balance-End of year	\$ 7,717		

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

GIFTED AND TALENTED FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For The Year Ended June 30, 2013

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
REVENUES			
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Current:			
Instruction:			
Purchased services	7,540	5,500	(2,040)
Supply-materials	<u>55</u>	<u>1,000</u>	<u>945</u>
Total expenditures	<u>7,595</u>	<u>6,500</u>	<u>(1,095)</u>
Net change in fund balance	(7,595)	<u>\$ (6,500)</u>	<u>\$ (1,095)</u>
Fund balance-Beginning of year	<u>15,312</u>		
Fund balance-End of year	<u>\$ 7,717</u>		

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

PROFESSIONAL TECHNICAL ACADEMY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For The Year Ended June 30, 2013

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES	-	-	-
EXPENDITURES			
Current:			
Instruction:			
Purchased services	165,774	140,000	(25,774)
Total expenditures	165,774	140,000	(25,774)
Excess (deficiency) of revenues over/under expenditures	(165,774)	(140,000)	(25,774)
Other financing sources (uses):			
Transfer in	165,774	140,000	25,774
Net change in fund balance	-	\$ -	\$ -
Fund balance-Beginning of year	-		
Fund balance-End of year	\$ -		

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

IDAHO READING INITIATIVE GRANT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For The Year Ended June 30, 2013

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
State:			
Restricted	21,697	8,500	13,197
Total revenues	21,697	8,500	13,197
EXPENDITURES			
Current:			
Instruction:			
Salaries	5,774	4,500	(1,274)
Benefits	465	400	(65)
Purchased services	-	2,500	2,500
Supply-materials	-	1,100	1,100
Total expenditures	6,239	8,500	2,261
Net change in fund balance	15,458	\$ -	\$ 15,458
Fund balance-Beginning of year	40,771		
Fund balance-End of year	\$ 56,229		

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

MISCELLANEOUS GRANT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
For The Year Ended June 30, 2013

REVENUES

Local:

Other local revenue 18,275

State:

Other State revenue 3,000

Federal:

Restricted 15,453

Total revenues 36,728

EXPENDITURES

Current:

Instruction:

Salaries 828

Benefits 63

Purchased services 1,440

Supply-materials 3,501

Capital objects 1,100

Total Instruction 6,932

Support:

Salaries 2,460

Benefits 303

Purchased services 500

Total Support 3,263

Total expenditures 10,195

Net change in fund balance 26,533

Fund balance-Beginning of year 27,605

Fund balance-End of year \$ 54,138

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

ISEE PHASE II GRANT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For The Year Ended June 30, 2013

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
State:			
Other state revenue	112,870	159,172	(46,302)
Total revenues	112,870	159,172	(46,302)
EXPENDITURES			
Current:			
Support:			
Salaries	64,107	84,806	20,699
Benefits	13,480	24,054	10,574
Purchased services	22,854	47,312	24,458
Supply-materials	9,880	3,000	(6,880)
Capital objects	2,375	-	(2,375)
Total expenditures	112,696	159,172	46,476
Net change in fund balance	174	\$ -	\$ 174
Fund balance-Beginning of year	21,109		
Fund balance-End of year	\$ 21,283		

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, 2013

ASSETS

Cash	1,805,758	
Investments	82	
Taxes receivable	123,634	
Other receivables:		
Taxes due from county	<u>406,175</u>	

Total assets \$ 2,335,649

LIABILITIES AND FUND EQUITY

Liabilities:

Deferred revenue	<u>98,907</u>	
Total liabilities		98,907

Fund equity:

Fund balance		
Restricted	<u>2,236,742</u>	
Total fund equity		<u>2,236,742</u>

Total liabilities and fund equity \$ 2,335,649

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, 2013

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
Local:			
Taxes	1,222,109	1,429,614	(207,505)
Earnings on investments	5,262	1,000	4,262
Total local	1,227,371	1,430,614	(203,243)
State:			
Other state revenue	54,230	58,000	(3,770)
Total revenues	1,281,601	1,488,614	(207,013)
EXPENDITURES			
Debt service			
Interest	597,313	538,465	(58,848)
Principal	9,715,000	1,190,000	(8,525,000)
Total debt service	10,312,313	1,728,465	(8,583,848)
Total expenditures	10,312,313	1,728,465	(8,583,848)
Excess (deficiency) of revenues over/under expenditures	(9,030,712)	(239,851)	(8,790,861)
Other financing sources (uses):			
Proceeds from sale of bonds	8,490,000	-	8,490,000
Premium on issuance of debt	973,302	-	973,302
Cost of issuance	(104,455)	-	(104,455)
Payment to refunded bond escrow agent	(833,847)	-	(833,847)
Total other financing sources (uses)	8,525,000	-	8,525,000
Net change in fund balance	(505,712)	\$ (239,851)	\$ (265,861)
Fund balance-Beginning of year	2,742,454		
Fund balance-End of year	\$ 2,236,742		

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, 2013

ASSETS

Investments	168	
Taxes receivable	89,535	
Other receivables:		
Taxes due from county	<u>294,573</u>	
		<u>\$ 384,276</u>

Total assets

LIABILITIES AND FUND EQUITY

Liabilities:		
Bank overdraft	286,806	
Accounts payable	6,165	
Deferred revenue	<u>71,628</u>	
Total liabilities		<u>364,599</u>
 Fund equity:		
Fund balance		
Restricted	<u>19,677</u>	
Total fund equity		<u>19,677</u>

Total liabilities and fund equity \$ 384,276

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, 2013

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
Local:			
Taxes	861,573	825,000	36,573
Earnings on investments	580	500	80
Other	1,000	-	1,000
	<u>863,153</u>	<u>825,500</u>	<u>37,653</u>
EXPENDITURES			
Purchases services	7,423	5,250	(2,173)
Capital objects	1,332,006	945,250	(386,756)
	<u>1,339,429</u>	<u>950,500</u>	<u>(388,929)</u>
Excess (deficiency) of revenues over/under expenditures	(476,276)	(125,000)	(351,276)
Other financing sources (uses):			
Transfer in	154,410	125,000	29,410
	<u>154,410</u>	<u>125,000</u>	<u>29,410</u>
Net change in fund balance	(321,866)	\$ -	\$ (321,866)
	<u>(321,866)</u>	<u>\$ -</u>	<u>\$ (321,866)</u>
Fund balance-Beginning of year	341,543		
	<u>341,543</u>		
Fund balance-End of year	\$ 19,677		
	<u>\$ 19,677</u>		

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, 2013

	<u>Balance</u> <u>07/01/12</u>	<u>Net</u> <u>Change</u>	<u>Balance</u> <u>06/30/13</u>
ASSETS			
Cash and investments	<u>403,720</u>	<u>(44,876)</u>	<u>358,844</u>
Total assets	<u>\$ 403,720</u>	<u>\$ (44,876)</u>	<u>\$ 358,844</u>
LIABILITIES			
Due to student groups	<u>403,720</u>	<u>(44,876)</u>	<u>358,844</u>
Total liabilities	<u>\$ 403,720</u>	<u>\$ (44,876)</u>	<u>\$ 358,844</u>

SINGLE AUDIT SECTION

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2013

	Federal CFDA Number	Pass Through Grantor's Number	Federal Grant Number	Expenditures
U. S. Department of Agriculture				
Passed through State Department of Education				
Child Nutrition Cluster				
School Lunch	10.555	13-272	2013IN109947	772,233
Breakfast Program	10.553	13-272	2013IN109947	174,863
Fresh Fruit and Vegetable	10.582	13-272	2013CL160347	46,708
Child and Adult Care Food Program	10.558	13-272	2013IN109947	2,132
Total Child Nutrition Cluster				995,936
Federal Forest	10.665	13-272		21,096
Total U.S. Department of Agriculture				1,017,032
U.S. Department of Education				
Passed through State Department of Education				
Education Jobs Fund	84.410	13-272	S410A100013	44,294
Title I-A Cluster				
Title I-A, ESEA - Improving Basic Programs	84.010	13-272	S010A120012	714,384
Total I-A, Cluster				714,384
Special Education (IDEA) Cluster				
Part B, IDEA - School Age	84.027	13-272	H027A120088	868,778
Part B, IDEA - Preschool	84.173	13-272	H173A120030	23,716
Total Special Education Cluster				892,494
Perkins III, Professional Technical	84.048	13-272	V048A120012	41,686
Title II-A, ESEA - Improving Teacher Quality	84.367	13-272	S367A120011	158,989
Total U.S. Department of Education				1,851,847
Total Expenditures				\$ 2,868,879

Lakeland Joint School District No. 272
Notes to Schedule of Expenditures of Federal Awards
For The Year Ended June 30, 2013

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.

**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, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of governmental activities, the business-type 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, 2013 and the related notes to the financial statements, which collectively comprise Lakeland Joint School District No. 272's basic financial statements, and have issued our report thereon dated October 14, 2013.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered Lakeland Joint School District No. 272's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lakeland Joint School District No. 272's internal control. Accordingly, we do not express an opinion on the effectiveness of the Lakeland Joint School District No. 272's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during

our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether Lakeland Joint School District No. 272's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hayden Ross, PLLC

Moscow, Idaho
October 14, 2013

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

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

Report on Compliance for Each Major Federal Program

We have audited Lakeland Joint School District No. 272's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Lakeland Joint School District No. 272's major federal programs for the year ended June 30, 2013. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Lakeland Joint School District No. 272's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Governmental 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 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 on compliance for each major federal program. However, our audit does not provide a legal determination on Lakeland Joint School District No. 272's compliance.

Opinion on Each Major Federal Program

In our opinion, Lakeland Joint School District No. 272 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

Management of Lakeland Joint School District No. 272 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Lakeland Joint School District No. 272's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Hayden Ross, PLLC

Moscow, Idaho
October 14, 2013

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2013

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Modified	
Internal control over financial reporting:		
- material weakness(es) identified?	_____ yes	_____ <u>x</u> no
- significant deficiency(ies) identified?	_____ yes	_____ <u>x</u> none reported
Noncompliance material to financial statements noted?	_____ yes	_____ <u>x</u> no

Federal Awards

Internal control over major programs:		
- material weakness(es) identified?	_____ yes	_____ <u>x</u> no
- significant deficiency(ies) identified?	_____ yes	_____ <u>x</u> none reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Section 501(a) of OMB Circular A-133?	_____ yes	_____ <u>x</u> no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I, Part A Cluster
84.410	Education Jobs Fund

Dollar threshold used to distinguish between type A and type B programs:	\$300,000	
Auditee qualified as a low-risk auditee?	_____ <u>x</u> yes	_____ no

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For The Year Ended June 30, 2013

Section II - Financial Statement Findings

None.

Section III - Federal Award Findings and Questioned Costs

None.

Wrestling

Coed Junior High

			Place	Dismiss	Depart	Time
Tuesday	11/05/13	Lakeland Invite Lakeland Junior High Lakes Middle School River City Middle School	Home			4:00PM
Tuesday	11/12/13	Lakeland Invite Bonnors Ferry Lakeland Junior High Timberlake Middle School	Home			4:00PM
Thursday	11/14/13	Timberlake Tri Lakeland Junior High Sandpoint Middle School Timberlake Junior High School	Away	2:30PM	2:40PM	3:30PM
Tuesday	11/19/13	Woodland Tri Lakeland Junior High Post Falls Middle School Woodland Middle School	Away	2:35PM	2:45PM	4:00PM
Thursday	11/21/13	Lakeland Invite Bonnors Ferry Kellogg Middle School Lakeland Junior High Lakes Middle School	Home			4:00PM
Tuesday	12/03/13	Woodland Tri Canfield Middle School Lakeland Junior High Woodland Middle School	Away	2:35PM	2:45PM	4:00PM
Saturday	12/07/13	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	Home			9:00AM

Superintendent
 Dr. Mary Ann Ranells

Principal
 Todd Spear

Athletic/Activities Director
 Taylor Skidmore

Athletic Director
 Todd Spear



Timberlake Tigers 7th and 8th Wrestling 2013

First Practice: Monday, October 21st

Date	Day	Opponent(s)	Site	Departure Time	Match Time
11/5	Tues	Woodland/Wallace	Home		3:30 PM
11/12	Tues	Lakeland/Bonnors	Lakeland	2:50	4:00PM
11/14	Thur	Lakeland/Sandpoint	Home		3:30 PM
11/19	Tues	Canfield/Kellogg/River City	Canfield	2:35	4:00PM
11/21	Thur	St. Maries/River City/Wallace/Priest River	River City	2:45	4:00PM
12/3	Tues	River City/Lakes	Lakes	2:35	4:00 PM
12/7	Sat	District Tourney	Home		TBA

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

Choice Not Chance Determines Destiny

Team Schedule
Boys Basketball
 11/1/2013 to 3/15/2014



Timberlake High School
 5303 HWY 54, P.O. Box 909
 Spirit Lake, ID 83869
 Tim Cronnelly
 208-623-6303

Basketball
Boys Varsity

			Place	Time
Monday	11/25/13	Jamboree @ Lake City	Away	6:00PM
Tuesday	12/03/13	East Valley High School	Away	5:45PM
Friday	12/06/13	Lewiston Senior High School	Home	7:00PM
Wednesday	12/11/13	Coeur d'Alene High School	Away	7:00PM
Thursday	12/12/13	Sandpoint High School	Home	7:30PM
Saturday	12/14/13	Riverside High School	Home	6:00PM
Friday	12/20/13	East Valley High School	Home	7:30PM
Saturday	12/21/13	St. Maries High School	Away	6:00PM
Friday	12/27/13	West Valley Tournament (Spokane)	Away	7:30PM
Saturday	12/28/13	West Valley Tournament (Spokane)	Away	5:45PM
Saturday	01/04/14	Priest River High School	Home	3:00PM
Tuesday	01/07/14	Sandpoint High School	Away	7:30PM
Saturday	01/11/14	Kellogg High School	Away	6:00PM
Tuesday	01/14/14	Newport High School	Home	7:30PM
Saturday	01/18/14	Priest River High School	Away	7:30PM
Thursday	01/30/14	Lewiston Senior High School	Away	7:00PM
Saturday	02/01/14	*Bonners Ferry High School	Away	6:00PM
Thursday	02/06/14	Lakeland High School	Home	7:30PM
Tuesday	02/11/14	St. Maries High School	Home	7:00PM
Saturday	02/15/14	*Bonners Ferry High School	Home	6:00PM
Tuesday	02/18/14	*Kellogg High School	Home	7:30PM

Boys JV

			Place	Time
Tuesday	12/03/13	East Valley High School	Away	4:00PM
Friday	12/06/13	Lewiston Senior High School	Home	5:30PM
Wednesday	12/11/13	Coeur d'Alene High School	Away	5:30PM
Thursday	12/12/13	Sandpoint High School	Home	6:00PM
Saturday	12/14/13	Riverside High School	Home	3:00PM
Friday	12/20/13	East Valley High School	Home	4:30PM
Saturday	12/21/13	St. Maries High School	Away	3:00PM
Friday	12/27/13	West Valley Tournament (Spokane)	Away	5:45PM
Saturday	12/28/13	West Valley Tournament (Spokane)	Away	7:30PM
Saturday	01/04/14	Priest River High School	Home	1:30PM
Tuesday	01/07/14	Sandpoint High School	Away	6:00PM
Saturday	01/11/14	Kellogg High School	Away	3:00PM

Superintendent
 Dr. Mary Ann Ranells

Principal
 Kurt Hoffman

Vice Principal
 Brandi Johnson

Athletic Director
 Tim Cronnelly



Basketball

Boys JV

			Place	Time
Tuesday	01/14/14	Newport High School	Home	4:30PM
Friday	01/17/14	Priest River High School	Away	7:30PM
Thursday	01/30/14	Lewiston Senior High School	Away	5:30PM
Saturday	02/01/14	*Bonners Ferry High School	Away	3:00PM
Thursday	02/06/14	Lakeland High School	Home	4:30PM
Tuesday	02/11/14	St. Maries High School	Home	5:30PM
Saturday	02/15/14	*Bonners Ferry High School	Home	4:30PM
Tuesday	02/18/14	*Kellogg High School	Home	6:00PM

Boys C Team

			Place	Time
Tuesday	12/03/13	East Valley High School	Home	5:30PM
Thursday	12/12/13	Sandpoint High School	Home	4:30PM
Saturday	12/14/13	Riverside High School	Home	1:30PM
Friday	12/20/13	East Valley High School	Away	4:00PM
Friday	12/27/13	West Valley Tournament (Spokane)	Away	2:15PM
Saturday	12/28/13	West Valley Tournament (Spokane)	Away	4:00PM
Saturday	01/04/14	Priest River High School	Home	12:00PM
Tuesday	01/07/14	Sandpoint High School	Away	4:30PM
Friday	01/17/14	Priest River High School	Away	4:30PM
Saturday	01/25/14	Wallace Jr./Sr. H.S.	Away	6:00PM
Saturday	02/15/14	Bonners Ferry High School	Home	3:00PM

Superintendent
 Dr. Mary Ann Ranells

Principal
 Kurt Hoffman

Vice Principal
 Brandi Johnson

Athletic Director
 Tim Cronnelly



Basketball

Girls Varsity

			Place	Time
Tuesday	11/12/13	Jamboree @ Lakeland	Away	7:30PM
Thursday	11/21/13	Sandpoint High School	Home	7:30PM
Tuesday	12/03/13	East Valley High School	Away	7:30PM
Wednesday	12/04/13	Lakeside High School ID	Home	7:00PM
Thursday	12/05/13	Moscow High School	Away	7:00PM
Thursday	12/12/13	Lakeside High School ID	Away	7:00PM
Saturday	12/14/13	Riverside High School	Home	4:30PM
Tuesday	12/17/13	Sandpoint High School	Away	7:30PM
Friday	12/20/13	East Valley High School	Home	6:00PM
Saturday	12/21/13	St. Maries High School	Away	4:30PM
Friday	12/27/13	West Valley Tournament (Spokane)	Away	4:00PM
Saturday	12/28/13	West Valley Tournament (Spokane)	Away	2:15PM
Tuesday	01/07/14	Bonnors Ferry High School	Home	7:30PM
Thursday	01/09/14	Priest River High School	Home	7:00PM
Saturday	01/11/14	*Kellogg High School	Away	4:30PM
Tuesday	01/14/14	Newport High School	Home	6:00PM
Saturday	01/18/14	Priest River High School	Away	6:00PM
Tuesday	01/28/14	St. Maries High School	Home	7:00PM
Saturday	02/01/14	*Bonnors Ferry High School	Away	4:00PM
Tuesday	02/04/14	*Kellogg High School	Home	7:30PM
Thursday	02/06/14	Lakeland High School	Home	6:00PM

Girls JV

			Place	Time
Tuesday	11/12/13	Jamboree @ Lakeland	Away	7:30PM
Thursday	11/21/13	Sandpoint High School	Home	6:00PM
Tuesday	12/03/13	East Valley High School	Away	6:00PM
Wednesday	12/04/13	Lakeside High School ID	Home	5:30PM
Thursday	12/05/13	Moscow High School	Away	5:30PM
Thursday	12/12/13	Lakeside High School ID	Away	6:00PM
Saturday	12/14/13	Riverside High School	Home	1:30PM
Tuesday	12/17/13	Sandpoint High School	Away	6:00PM
Friday	12/20/13	East Valley High School	Home	4:30PM
Saturday	12/21/13	St. Maries High School	Away	1:30PM
Friday	12/27/13	West Valley Tournament (Spokane)	Away	2:15PM
Saturday	12/28/13	West Valley Tournament (Spokane)	Away	4:00PM

Superintendent
 Dr. Mary Ann Ranells

Principal
 Kurt Hoffman

Vice Principal
 Brandi Johnson

Athletic Director
 Tim Cronnelly



Basketball

Girls JV

			Place	Time
Tuesday	01/07/14	Bonnors Ferry High School	Home	6:00PM
Thursday	01/09/14	Priest River High School	Home	5:30PM
Saturday	01/11/14	*Kellogg High School	Away	1:30PM
Tuesday	01/14/14	Newport High School	Home	4:30PM
Friday	01/17/14	Priest River High School	Away	6:00PM
Tuesday	01/28/14	St. Maries High School	Home	5:30PM
Saturday	02/01/14	*Bonnors Ferry High School	Away	1:30PM
Tuesday	02/04/14	Kellogg High School	Home	6:00PM
Thursday	02/06/14	Lakeland High School	Home	4:30PM

Girls C Team

			Place	Time
Thursday	11/21/13	Sandpoint High School	Home	4:30PM
Tuesday	12/03/13	East Valley High School	Home	4:00PM
Thursday	12/05/13	Moscow High School	Away	4:00PM
Saturday	12/14/13	Riverside High School	Home	3:00PM
Tuesday	12/17/13	Sandpoint High School	Away	4:30PM
Friday	12/20/13	East Valley High School	Away	5:30PM
Friday	12/27/13	West Valley Tournament (Spokane)	Away	5:45PM
Saturday	12/28/13	West Valley Tournament (Spokane)	Away	7:30PM
Tuesday	01/07/14	Bonnors Ferry High School	Home	4:30PM

Superintendent
 Dr. Mary Ann Ranells

Principal
 Kurt Hoffman

Vice Principal
 Brandi Johnson

Athletic Director
 Tim Cronnelly



Wrestling
Boys Varsity

			Place	Time
Monday	11/18/13	First Day Practice Practice	Home	TBA
Tuesday	12/10/13	Sandpoint High School	Away	5:00PM
Friday	12/13/13	St. Maries Invitational	Away	3:00PM
Saturday	12/14/13	St. Maries Invitational	Away	9:00AM
Wednesday	12/18/13	St. Maries High School	Away	5:30PM
Friday	12/20/13	Tri State @ North Idaho College	Away	10:00AM
Saturday	12/21/13	Tri State at North Idaho College	Away	9:00AM
Friday	01/03/14	University High Invitational (Spokane)	Away	3:00PM
Saturday	01/04/14	Univerisity High Invitational (Spokane)	Away	9:00AM
Tuesday	01/07/14	Bonnors Ferry High School	Away	6:00PM
Friday	01/10/14	River city Duals at Post Falls	Away	3:00PM
Saturday	01/11/14	River City Duals at Post Falls	Away	TBA
Thursday	01/16/14	Priest River High School	Away	6:00PM
Friday	01/17/14	Clearwater Classic Lewiston	Away	3:00PM
Saturday	01/18/14	Clearwater Classic Lewiston	Away	9:00AM
Thursday	01/23/14	*Kellogg High School	Home	6:00PM
Wednesday	01/29/14	Lake City High School	Away	5:30PM
Friday	01/31/14	North Idaho Rumble (CDA)	Away	3:00PM
Saturday	02/01/14	North Idaho Rumble (CDA)	Away	9:00AM
Friday	02/07/14	Weiser Invitational	Away	TBA
Saturday	02/08/14	Weiser Invitational	Away	TBA
Thursday	02/13/14	Lakeland High School	Home	6:00PM
Saturday	02/22/14	District 1 Tournament (Lakeland HS)	Away	TBA
Thursday	02/27/14	State Tournament Idaho Center Nampa	Away	TBA
Friday	02/28/14	State Tournament Idaho Center Nampa	Away	TBA
Saturday	03/01/14	State Tournament Idaho Center Nampa	Away	TBA

Boys JV

			Place	Time
Wednesday	12/04/13	Frosh Takedowns @ CDA HS	Away	4:00PM
Saturday	12/21/13	Lakeland JV Tournament	Away	8:00AM
Saturday	01/04/14	Sandpoint JV Tournament	Away	9:00AM
Saturday	01/25/14	Kellogg Tournament	Away	TBA
Tuesday	01/28/14	Coeur d'Alene High School	Away	4:00PM
Wednesday	02/05/14	Wallace Jr./Sr. H.S.	Away	6:00PM
Saturday	02/08/14	Bonnors Ferry Invitational	Away	9:00AM

: **Jeremy Montang**

Superintendent

Dr. Mary Ann Ranells

Principal

Kurt Hoffman

127

Vice Principal

Brandi johnson

Athletic Director

Tim Cronnelly

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

2013-2014

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Saturday	Nov. 16	<i>Mini-slamers (Other)</i>	Lakeland High School			8:00AM
Saturday	Nov. 23	<i>Mini-slamers (Other)</i>	Lakeland High School			8:00AM
Tuesday	Dec. 10	<i>ASB VB Practice (School)</i>	LHS	:NULL	:NULL	3:00PM
Wednesday	Dec. 11	<i>Band Concert (School)</i>		:NULL	:NULL	7:00PM
Thursday	Dec. 12	<i>ASB VB Practice (School)</i>	LHS	:NULL	:NULL	3:00PM
Thursday	Dec. 12	<i>Community Drama Presentation (Other)</i>	LHS – MP	:NULL	:NULL	4:00PM
Friday	Dec. 13	<i>Community Drama Presentation (Other)</i>	LHS – MP	:NULL	:NULL	4:00PM
Friday	Dec. 13	<i>ASB VB Tournament (School)</i>	LHS	:NULL	:NULL	8:00PM
Saturday	Dec. 14	<i>Community Drama Presentation (Other)</i>	LHS – MP	:NULL	:NULL	4:00PM
Monday	Dec. 16	<i>Movie Night (School)</i>	LHS – MP	:NULL	:NULL	6:00PM
Wednesday	Dec. 18	<i>Drama and Dessert (School)</i>	LHS – MP	:NULL	:NULL	6:30PM
Wednesday	Jan. 08	<i>Alumni Basketball Game (School)</i>	Lakeland High School	:NULL	:NULL	6:00PM
Monday	Feb. 03	<i>Eligibility Verification Forms Due (Other)</i>		:NULL	:NULL	
Wednesday	Feb. 12	<i>Dinner Theater – Drama (School)</i>	LHS – MP	:NULL	:NULL	6:30PM
Thursday	Feb. 13	<i>Dinner Theater – Drama (School)</i>	LHS – MP	:NULL	:NULL	6:30PM
Wednesday	Feb. 26	<i>Wrestling Bus Departure for State (Other)</i>	Lakeland High School	:NULL	6:00AM	6:00AM

Lakeland High School

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Superintendent
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Principal
Conrad Underdahl

Vice Principal
Curt Carr

Athletic Director
Trent Derrick

Varsity Basketball (Boys) 2013-2014

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Monday	Nov. 25	@ Jamboree	LCHS			TBA
Tuesday	Dec. 03	Cheney	LHS			7:30PM
Thursday	Dec. 05	Bonnors Ferry	LHS			7:00PM
Tuesday	Dec. 10	@ West Valley	WVHS	4:00PM		7:00PM
Thursday	Dec. 12	@ Colville	COL HS			7:30PM
Saturday	Dec. 14	@ Pullman	Pullman H.S.	1:15PM		6:00PM
Tuesday	Dec. 17	@ East Valley High School-Spokane	East Valley	4:00PM		5:45PM
Friday	Dec. 20	* Post Falls	LHS			7:30PM
Thursday	Jan. 02	@ Lake City Christmas Tournament (Wilson HS - Tacoma, WA)	LCHS	3:45PM		5:15PM
Friday	Jan. 03	@ Lake City Christmas Tournament	LCHS		TBA	TBA
Saturday	Jan. 04	@ Lake City Christmas Tournament	LCHS		TBA	TBA
Tuesday	Jan. 14	* @ Moscow	Moscow Jr. High			7:00PM
Saturday	Jan. 18	* @ Lewiston	Lewiston High School	12:00PM		6:00PM
Thursday	Jan. 23	* @ Sandpoint	SDPTHS			7:00PM
Tuesday	Jan. 28	* Coeur d'Alene	LHS			7:00PM
Friday	Jan. 31	* @ Lake City	LCHS	4:00PM		7:00PM
Tuesday	Feb. 04	* Moscow	LHS			7:00PM
Thursday	Feb. 06	@ Timberlake	TLHS			7:30PM
Friday	Feb. 07	Priest River	LHS			7:30PM
Tuesday	Feb. 11	Kellogg	LHS			7:15PM
Friday	Feb. 14	* Sandpoint	LHS			7:00PM
Monday	Feb. 24	@ OPEN DATE (4A Regional Tournament - Elimination Round)	NIC	6:00PM		8:00PM
Wednesday	Feb. 26	@ OPEN DATE (4A Regional Tournament - Championship)	NIC	6:00PM		8:00PM
Thursday	Mar. 06	@ State Tournament	Borah H.S.			TBA
Friday	Mar. 07	@ State Tournament	Borah H.S.			TBA
Saturday	Mar. 08	@ State Tournament	Borah H.S.			TBA

Lakeland High School

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Curt Carr

Athletic Director
Trent Derrick

JV Basketball (Boys) 2013-2014

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Dec. 03	Cheney	LHS -AX			4:00PM
Thursday	Dec. 05	Bonnors Ferry	LHS -AX			4:00PM
Tuesday	Dec. 10	@ West Valley	WVHS	2:05PM	2:15PM	5:45PM
Thursday	Dec. 12	@ Colville	COL HS			4:00PM
Saturday	Dec. 14	@ Pullman	Lincoln Middle School (Pullman, WA)		1:15PM	4:15PM
Tuesday	Dec. 17	@ East Valley High School-Spokane	East Valley	2:05PM	2:15PM	4:00PM
Thursday	Dec. 19	* @ Post Falls	River City MS		4:00PM	7:00PM
Thursday	Jan. 02	Lake City Christmas Tournament	LHS			8:00AM
Friday	Jan. 03	Lake City Christmas Tournament	LHS			TBA
Saturday	Jan. 04	Lake City Christmas Tournament	LHS			TBA
Tuesday	Jan. 14	* @ Moscow	Moscow Jr. High			4:00PM
Saturday	Jan. 18	* @ Lewiston	Lewiston High School		9:30AM	2:45PM
Thursday	Jan. 23	* @ Sandpoint	SDPTHS			4:00PM
Tuesday	Jan. 28	* Coeur d'Alene	LHS			5:30PM
Friday	Jan. 31	* @ Lake City	LCHS		4:00PM	5:30PM
Tuesday	Feb. 04	* Moscow	LHS			5:30PM
Thursday	Feb. 06	@ Timberlake	TJHS			4:30PM
Friday	Feb. 07	Priest River	LHS			5:45PM
Tuesday	Feb. 11	Kellogg	LHS			5:45PM
Friday	Feb. 14	* Sandpoint	LHS			5:30PM

Lakeland High School

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Principal
Conrad Underdahl

Vice Principal
Curt Carr

Athletic Director
Trent Derrick

C Basketball (Boys) 2013-2014

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Dec. 03	Cheney	LHS -AX			5:45PM
Thursday	Dec. 05	Bonnors Ferry	LHS -AX			5:30PM
Tuesday	Dec. 10	@ West Valley	WVHS	2:05PM	2:15PM	4:00PM
Thursday	Dec. 12	@ Colville	COL HS			5:30PM
Saturday	Dec. 14	@ Pullman	Lincoln Middle School (Pullman, WA)		11:30AM	2:30PM
Tuesday	Dec. 17	East Valley High School-Spokane	LHS			7:00PM
Thursday	Dec. 19	* Post Falls	LHS			7:00PM
Saturday	Dec. 21	@ Clarkston FR Tournament	Clarkston HS		TBA	TBA
Tuesday	Jan. 07	@ Mead High School	Mead High School		5:30PM	7:30PM
Thursday	Jan. 09	@ Mt. Spokane	Mt.Spokane HS		5:00PM	7:00PM
Tuesday	Jan. 14	* @ Moscow	Moscow Jr. High			5:30PM
Thursday	Jan. 16	Mead High School	LHS			7:30PM
Thursday	Jan. 23	* @ Sandpoint	SDPTHS			5:30PM
Tuesday	Jan. 28	* Coeur d'Alene	LHS -AX			4:00PM
Friday	Jan. 31	* @ Lake City	LCHS		2:45PM	4:00PM
Saturday	Feb. 01	Mt. Spokane	LHS -AX			11:30AM
Tuesday	Feb. 04	* Moscow	LHS			4:00PM
Friday	Feb. 07	Priest River	LHS			4:15PM
Friday	Feb. 14	* Sandpoint	LHS			4:00PM

Lakeland High School

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Principal
Conrad Underdahl

Vice Principal
Curt Carr

Athletic Director
Trent Derrick

Varsity Basketball (Girls) 2013-2014

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Nov. 12	Girls Basketball Jamboree	LHS			4:00PM
Saturday	Nov. 16	* Coeur d'Alene	LHS			6:00PM
Tuesday	Nov. 19	* @ Lake City	LCHS		4:00PM	7:00PM
Friday	Nov. 22	@ Lewiston (<i>Bengal Shootout</i>)	Lewiston High School		2:45PM	7:15PM
Saturday	Nov. 23	@ Lapwai High School (<i>Bengal Shootout</i>)	Lewiston High School			2:00PM
Tuesday	Nov. 26	St. Maries	LHS			7:00PM
Tuesday	Dec. 03	Cheney	LHS			5:45PM
Thursday	Dec. 05	Bonnars Ferry	LHS			5:30PM
Tuesday	Dec. 10	@ West Valley	WVHS		4:00PM	5:45PM
Thursday	Dec. 12	@ Colville	COL HS			6:00PM
Saturday	Dec. 14	@ Pullman	Pullman H.S.		11:30AM	4:15PM
Tuesday	Dec. 17	@ East Valley High School-Spokane	East Valley		4:00PM	7:30PM
Friday	Dec. 20	* Post Falls	LHS			5:30PM
Thursday	Jan. 09	@ Northwest Christian School-Colbert	Northwest Christian	2:20PM	2:30PM	6:00PM
Saturday	Jan. 11	* Sandpoint	LHS			6:00PM
Tuesday	Jan. 14	* @ Moscow	Moscow Jr. High			5:30PM
Saturday	Jan. 18	* @ Lewiston	Lewiston High School		12:00PM	4:30PM
Thursday	Jan. 23	* @ Sandpoint	SDPTHS			5:30PM
Saturday	Jan. 25	* Moscow	LHS			6:00PM
Thursday	Jan. 30	Kellogg	LHS			7:15PM
Thursday	Feb. 06	@ Timberlake	TLHS			6:00PM
Monday	Feb. 10	@ OPEN DATE (<i>4A Regional Tournament - Elimination Round</i>)	NIC		6:00PM	8:00PM
Wednesday	Feb. 12	@ OPEN DATE (<i>4A Regional Tournament - Championship</i>)	NIC		6:00PM	8:00PM
Thursday	Feb. 20	@ State Tournament	Mt. View HS - Meridian			TBA
Friday	Feb. 21	@ State Tournament	Mt. View HS - Meridian			TBA
Saturday	Feb. 22	@ State Tournament	Mt. View HS - Meridian			TBA

Lakeland High School

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Principal
Conrad Underdahl

Vice Principal
Curt Carr

Athletic Director
Trent Derrick

JV Basketball (Girls) 2013-2014

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Nov. 12	Girls Basketball Jamboree	LHS -AX			4:00PM
Saturday	Nov. 16	Coeur d'Alene	LHS			4:30PM
Tuesday	Nov. 19	* @ Lake City	LCHS		4:00PM	5:30PM
Tuesday	Nov. 26	St. Maries	LHS			5:30PM
Tuesday	Dec. 03	Cheney	LHS			4:00PM
Thursday	Dec. 05	Bonnors Ferry	LHS			4:00PM
Tuesday	Dec. 10	@ West Valley	WVHS	2:05PM	2:15PM	4:00PM
Thursday	Dec. 12	@ Colville	COL HS			4:15PM
Saturday	Dec. 14	@ Pullman	Pullman H.S.		11:30AM	2:30PM
Tuesday	Dec. 17	@ East Valley High School-Spokane	East Valley Middle School	2:10PM	2:15PM	4:00PM
Thursday	Dec. 19	* @ Post Falls	River City MS		4:00PM	5:15PM
Thursday	Jan. 09	@ Northwest Christian School-Colbert	Northwest Christian	2:20PM	2:30PM	4:30PM
Saturday	Jan. 11	* Sandpoint	LHS			4:30PM
Tuesday	Jan. 14	* @ Moscow	Moscow Jr. High			4:00PM
Saturday	Jan. 18	* @ Lewiston	Lewiston High School		9:30AM	1:15PM
Thursday	Jan. 23	* @ Sandpoint	SDPTHS			4:00PM
Saturday	Jan. 25	* Moscow	LHS			4:30PM
Tuesday	Jan. 28	Mt. Spokane	LHS			4:15PM
Thursday	Jan. 30	Kellogg	LHS			5:45PM
Saturday	Feb. 01	Mead High School	LHS			1:00PM
Thursday	Feb. 06	@ Timberlake	TLHS			4:30PM

Lakeland High School

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Superintendent
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Principal
Conrad Underdahl

Vice Principal
Curt Carr

Athletic Director
Trent Derrick

C Basketball (Girls) 2013-2014

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Saturday	Nov. 16	* Coeur d'Alene	LHS			3:00PM
Tuesday	Nov. 19	* @ Lake City	LCHS	2:20PM	2:30PM	4:00PM
Tuesday	Dec. 03	Cheney	LHS -AX	TBA		7:30PM
Thursday	Dec. 05	Bonnors Ferry	LHS -AX			7:00PM
Tuesday	Dec. 10	@ West Valley	WVHS		4:00PM	7:00PM
Thursday	Dec. 12	@ Colville	COL HS			7:00PM
Saturday	Dec. 14	@ Pullman	Lincoln Middle School (Pullman, WA)		1:15PM	6:00PM
Tuesday	Dec. 17	East Valley High School-Spokane	LHS			5:30PM
Thursday	Dec. 19	* Post Falls	LHS			5:15PM
Saturday	Dec. 21	@ Clarkston FR Tournament	Clarkston HS			TBA
Tuesday	Jan. 07	@ Mead High School	Mead High School		5:30PM	7:30PM
Thursday	Jan. 09	@ Mt. Spokane	Mt.Spokane HS		5:00PM	7:00PM
Saturday	Jan. 11	* Sandpoint	LHS			3:00PM
Tuesday	Jan. 14	* @ Moscow	Moscow Jr. High			7:00PM
Thursday	Jan. 16	Mead High School	LHS -AX			7:30PM
Thursday	Jan. 23	* @ Sandpoint	SDPths			7:00PM
Saturday	Jan. 25	* Moscow	LHS			3:00PM
Thursday	Jan. 30	Kellogg	LHS			4:15PM
Saturday	Feb. 01	Mt. Spokane	LHS			11:30AM

Lakeland High School

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Superintendent
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Principal
Conrad Underdahl

Vice Principal
Curt Carr

Athletic Director
Trent Derrick

Varsity Football (Boys) 2013-2014

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Friday	Nov. 15	@ OPEN DATE (State Playoff - Semi-Final)	OPEN DATE			TBA
Saturday	Nov. 23	@ OPEN DATE (State Playoff - Finals)	OPEN DATE			TBA

Lakeland High School

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Superintendent
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Principal
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Curt Carr

Athletic Director
Trent Derrick

Varsity Wrestling (Boys) 2013-2014

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Thursday	Dec. 12	@ Cheney/Post Falls	PFHS		2:40PM	6:00PM
Friday	Dec. 13	@ Inland Empire Classic	Central Valley	1:30PM	1:40PM	4:30PM
Saturday	Dec. 14	@ Inland Empire Classic	Central Valley			9:00AM
Tuesday	Dec. 17	LC/K/CDA	LHS	1:50PM	2:00PM	6:00PM
Friday	Dec. 20	@ Tri State	NIC		7:30AM	10:00AM
Saturday	Dec. 21	@ Tri State	NIC		7:30AM	9:00AM
Friday	Jan. 03	@ Nampa (<i>Rollie Lane WR Tourney</i>)	Nampa		TBA	TBA
Saturday	Jan. 04	@ Nampa (<i>Rollie Lane WR Tourney</i>)	Nampa			TBA
Thursday	Jan. 09	Columbia/Sandpoint/Nampa/Moscow/Lakeland	LHS			5:00PM
Friday	Jan. 10	@ River City Duals	PFHS		1:30PM	3:00PM
Saturday	Jan. 11	@ River City Duals	PFHS		7:30AM	9:00AM
Tuesday	Jan. 14	* Lewiston	LHS			6:00PM
Friday	Jan. 17	@ Clearwater Classic-Lewiston	LCSC	10:20AM	10:30AM	3:00PM
Saturday	Jan. 18	@ Clearwater Classic-Lewiston	LCSC			9:00AM
Saturday	Jan. 25	@ Kellogg (<i>George Wilde WR Tourney</i>)	Kellogg			TBA
Tuesday	Jan. 28	@ Bonners Ferry/Priest River/Lakeland	BFHS	1:20PM	1:30PM	5:00PM
Friday	Jan. 31	@ CDA Invitational	CHS	1:30PM	1:40PM	4:00PM
Saturday	Feb. 01	@ CDA Invitational	CHS		8:00AM	9:00AM
Wednesday	Feb. 05	Sandpoint/Moscow	LHS			6:00PM
Friday	Feb. 07	@ Bonners Ferry (<i>Bonners Ferry Tournament</i>)	BFHS	12:50PM	1:00PM	4:00PM
Saturday	Feb. 08	@ Bonners Ferry (<i>Bonners Ferry Tournament</i>)	BFHS		TBA	10:00AM
Thursday	Feb. 13	@ Timberlake	TLHS		3:30PM	6:00PM
Saturday	Feb. 22	3A, 4A, 5A Regional Tournament	LHS			9:00AM
Thursday	Feb. 27	@ State Wrestling Tournament	Idaho Center - Nampa			TBA
Friday	Feb. 28	@ State Wrestling Tournament	Idaho Center - Nampa			TBA
Saturday	Mar. 01	@ State Wrestling	Idaho Center - Nampa		TBA	TBA

Tournament

Lakeland High School

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Curt Carr

Athletic Director
Trent Derrick

JV Wrestling (Boys) 2013-2014

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Wednesday	Dec. 04	@ Coeur d'Alene (<i>Frosh Takedown YEA Jamboree</i>)	CHS		3:00PM	4:30PM
Thursday	Dec. 12	@ Cheney/Post Falls	PFHS		2:40PM	4:00PM
Tuesday	Dec. 17	LC/K/CDA	LHS	1:50PM	2:00PM	4:00PM
Saturday	Dec. 21	Lakeland JV Tournament	LHS			8:00AM
Saturday	Jan. 04	@ Sandpoint Tournament (<i>The Blizzard</i>)	SDPTHS		6:30AM	9:30AM
Thursday	Jan. 09	Nampa/Columbia/Sandpoint/Moscow/Lakeland	LHS			4:00PM
Tuesday	Jan. 14	* Lewiston	LHS			5:00PM
Tuesday	Jan. 28	@ Bonners Ferry/Priest River/Lakeland	BFHS	1:20PM	1:30PM	4:30PM
Wednesday	Feb. 05	Sandpoint/Moscow	LHS			5:00PM
Wednesday	Feb. 12	@ St. Maries	Wallace High			TBA
Thursday	Feb. 13	@ Timberlake	TLHS		3:30PM	5:00PM
Saturday	Feb. 15	@ Lake City JV Tournament	LCHS		7:30AM	9:00AM

Lakeland High School

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Athletic Director
Trent Derrick

Junior High Wrestling (Boys) 2013-2014

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Saturday	Dec. 07	<i>District Junior High Wrestling Tournament (Other)</i>	LHS	:NULL	:NULL	7:00AM

Lakeland High School

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Superintendent
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Principal
Conrad Underdahl

Vice Principal
Curt Carr

Athletic Director
Trent Derrick

V/JV Wrestling (Boys) 2013-2014

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Dec. 10	<i>Green and Gold Wrestling Match (Practice)</i>	LHS	:NULL	:NULL	4:00PM

Lakeland High School

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Conrad Underdahl

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Curt Carr

Athletic Director
Trent Derrick

Varsity Cheer Squad (Boys/Girls) 2013-2014

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Saturday	Jan. 18	LHS Prairie Classic Cheer Competition	LHS			9:00AM

INSTRUCTION

2310

Nutrition Education:

Quality nutrition education which is presented creatively and is grade appropriate builds knowledge and skills throughout the child’s school experience. It addresses factual information and explores the health, social, cultural, and personal issues influencing food choices. Nutrition and nutrition education are recognized as important contributors to overall health.

Comprehensive nutrition education programs extend beyond the classroom into the larger school environment. The school cafeteria serves as a laboratory where students apply critical thinking skills taught in the classroom. Physical education programs, after-school sports, and school health services are appropriate avenues for nutrition education efforts. Students need to explore how 1) knowledge has purpose and meaning in their lives and 2) curriculum points to the connection within and across disciplines. Examples of how nutrition can be integrated into other classes are: discussing ethnic food practices in the context of history and geography; the study of essential nutrients in science and biology classes applying mathematical and technological skills to conduct dietary analysis; and addressing the wide range of social, cultural, and psychological aspects of food in language and social studies classrooms.

The District has a comprehensive curriculum approach to nutrition in kindergarten through grade twelve. All instructional staff are encouraged to integrate nutritional themes into daily lessons when appropriate. The health benefits of good nutrition should be emphasized. These nutritional themes include but are not limited to:

- | | |
|----------------------------------|-------------------------------|
| *Knowledge of food guide pyramid | *Healthy diet |
| *Healthy heart choices | *Food labels |
| *Sources and variety of foods | *Major nutrients |
| *Guide to a healthy diet | *Multicultural influences |
| *Diet and disease | *Serving sizes |
| *Understanding calories | *Proper sanitation |
| *Healthy snacks | *Identify and limit junk food |
| *Healthy breakfast | |

The District nutrition policy reinforces nutrition education to help students practice these themes in a supportive school environment.

All nutrition education will be scientifically based, consistent with the United States Department of Agriculture’s (USDA) Dietary Guidelines for Americans.

Nutrition education will be offered in the school cafeteria as well as in the classroom, with coordination between school foodservice staff and teachers. Teachers can display posters, videos, websites, etc. on nutrition topics.

Participation in USDA nutrition programs is encouraged as the District conducts nutrition education activities and promotions that involve students, parents, and the community. The school nutrition team responsible for these activities will be composed of child nutrition services staff, student services staff, school nurses, health teachers, and physical education coaches.

School Community: For a truly comprehensive approach to the school-based nutrition program and services, it is crucial that all members of the school community help to create an environment that supports healthy eating practices. Administrators, teachers, school food service and other personnel, parents and students need to be involved in this effort. Decisions made in all school programming need to reflect and encourage positive nutrition messages and healthy food choices. This includes coordination of nutrition education with the cafeteria and the promotion of healthy food choices in the cafeteria and all school events from fundraisers to rewards for positive classroom behavior.

Local Community: The effectiveness of school-based nutrition programs and services can be enhanced by outreach efforts in the surrounding community. Personnel should be familiar with the health and nutritional resources available through the community and local agencies. Contacts should be made with the health department, community nutrition programs, health centers, local food pantries, and fitness programs. Once contact has been established, collaborative efforts should be made with other community agencies to positively influence the health and nutritional status of school-age children.

Schools will work with a variety of media to spread the word to the community about a healthy school nutrition environment, such as local newspaper and television stations.

Parent Involvement: The District will support parents' efforts to provide a healthy diet and daily physical activity for their children. The District will offer healthy eating seminars for parents, send home nutrition information, post nutrition tips on school websites, and provide nutrient analyses of school menus. Schools should encourage parents to pack healthy lunches and snacks and to refrain from including beverages and foods that do not meet the District's nutrition standards for individual foods and beverages. The District will provide parents a list of foods that meet the District's snack standards and ideas for healthy celebrations/parties, rewards, and fundraising activities. In addition, the District will provide opportunities for parents to share their healthy food practices with others in the school community.

The District will provide information about physical education and other school-based physical activity opportunities before, during, and after the school day; and support parents' efforts to provide their children with opportunities to be physically active outside of school. Such support will include sharing information about physical activity and physical education through a website, newsletter, or other take-home materials, special events, or physical education homework.

Parents are to be advised that their children are participating in a nutrition education or counseling experience, encouraging their support at home. Parent involvement can be in person or through communication sent to the home.

- Nutrition education will be provided to parents beginning at the elementary level. The goal will be to continue to educate parents throughout the middle and high school levels.
- Healthy eating and physical activity will be actively promoted to students, parents, teachers, administrators, and the community at registration, PTO meetings, Open Houses, Health Fairs, teacher in-services, etc.
- Nutrition education may be provided in the form of handouts, postings on the District website, or presentations at open houses that focus on nutritional value and healthy lifestyles.

Cross Reference: 8200 Healthy Lifestyles
 8230 District Nutrition Standards

Legal Reference: I.C. § 33-512 Governance of Schools

Policy History:

Adopted on:

Revised on:

NONINSTRUCTIONAL OPERATIONS

8200

Local School Wellness

It is the belief of the Lakeland Joint School District to strive to make a significant contribution to the general well being, mental and physical capacity and learning ability of each student and afford them the opportunity to fully participate in the education process. The Lakeland Joint School District promotes healthy schools by supporting wellness, good nutrition and regular physical activity as a part of the total learning environment. The District supports a healthy environment where children learn and participate in positive dietary and lifestyle practices. By facilitating learning through the support and promotion of good nutrition and physical activity, our school contributes to the basic health status of children. Improved health optimizes student performance potential and ensures that no child is left behind.

Healthy eating is demonstrably linked to reduced risk for mortality and development of many chronic diseases as adults.

The Board directs the Superintendent to inform and update the public, including parents, students and others in the community, about the content and implementation of the wellness policy. Such information may be provided on the District website, through dissemination of student handbooks, or in any other manner the Superintendent may deem appropriate.

Goals for Wellness Promotion

To ensure the health and well being of all students, it is the policy of the District to:

1. Ensure that all children have access to adequate and healthy food choices on scheduled school days at reasonable prices.
2. Ensure that fundraising food sales and parties for students which are held during school hours will not conflict with the lunch and breakfast programs. The District operates under program regulations of the National School Lunch, National School Breakfast and National after School Snack programs.
3. Support and promote dietary habits contributing to students' health and academic performance. All foods available on school grounds and at school-sponsored activities during the instructional day should meet or exceed the district nutrition guidelines. Wholesome foods produced in Idaho should be available and actively promoted in a healthy school environment. Emphasis should be placed on foods that are nutrient dense per calorie. Foods should be served with consideration toward variety, appeal, taste, safety and packaging to ensure high quality meals. The District encourages all staff to focus on the Dietary Guidelines for Americans.
4. Provide a comprehensive learning environment for developing and practicing lifelong wellness behaviors including good nutrition and regular physical activity. A healthy

school environment should not be dependent on revenue from high-fat, low nutrient foods to support school programs.

5. Coordinate school food service with the healthy lifestyles policy to reinforce messages about healthy eating and to ensure that foods offered promote good nutrition and contribute to the development of lifelong, healthy eating habits.
6. Promote healthy eating patterns through classroom nutrition education coordinated with the comprehensive health education program including education, health and food services;
7. Involve family members and the community in supporting and reinforcing nutrition education and the promotion of healthy eating and lifestyles.

Nutrition Guidelines

To promote student health and reduce childhood obesity, the District urges all schools within the District to comply with the nutrition requirements described in the District's Nutrition Standards policy with respect to all food that is available on campus during the school day.

Community Participation

Parents, students, representatives of the school food authority, teachers of physical education, school health professionals, the school board, school administrators, and the general public are all permitted to participate in the development, implementation, and periodic review of this policy.

The Superintendent shall periodically measure and make available to the public an assessment on the implementation of this policy including:

- The extent to which schools under the jurisdiction of the District are in compliance with the wellness policy;
- The extent to which the District's wellness policy compares to model local school wellness policies;
- A description of the progress made in attaining the goals of the wellness policy.

Methods of providing this information to the public may include developing or disseminating printed or electronic materials to families of school children and other members of the school community at the beginning of the school year, or posting the local wellness policies and an assessment of their implementation on the district or school website.

Monitoring Compliance

The Superintendent shall designate one or more district officials or school officials to ensure that each school complies with this policy.

Cross-Reference: 2310 Nutrition Education
 2315 Physical Activity Opportunities and Education
 8230 District Nutrition Standards

Legal Reference: Sec. 204, Child Nutrition and WIC Reauthorization Act of 2004
 Pub.L. 111-296 Healthy, Hunger-Free Kids Act of 2010

Policy History:

Adopted on:

Revised on:

NONINSTRUCTIONAL OPERATIONS

8230

District Nutrition Standards

The District shall provide school meals which meet or exceed the nutritional standards required by state and federal school lunch programs. The District strongly encourages the sale or distribution of nutrient dense foods for all school functions and activities. Nutrient dense foods are those foods that provide students with calories rich in the nutrient content needed to be healthy. In an effort to support the consumption of nutrient dense foods in the school setting the District has adopted the following Nutrition Standards governing the sale of food and beverages on school grounds. Sites are encouraged to study these standards and develop building policy using the following District Nutrition Standards as minimal guidelines.

The standards focus on reducing sugar, sodium and high-fat foods and increasing healthy food items like whole grains and fruits and vegetables.

- **Calorie Range**
As a weekly average, schools shall serve at a minimum 100% and a maximum 110% of the appropriate level of calories per week to ensure the meals offered to children comply with USDA calorie levels.
- **Trans fat**
Schools shall strive to eliminate foods containing added trans fat.
- **Deep Fat Frying**
Schools shall not use deep fat frying as a method to prepare food in Child Nutrition Programs. This includes foods for reimbursable meals as well as a la carte foods sold by the Child Nutrition Department.
- **Pre-fried Foods**
Breakfast: Schools shall limit serving pre-fried, flash-fried, or par-fried side items/components to no more than three times per week.
Lunch: Schools shall limit serving pre-fried, flash-fried, or par-fried entrees/meat/meat alternative to no more than three times per week.
Lunch: Schools shall limit serving pre-fried, flash-fried, or par-fried side items/other components to no more than three times per week.
- **Whole Grains**
Schools shall offer one whole grain in all serving lines at least three times per week at breakfast and at least three times per week at lunch.
A whole grain is defined as :
Purchased foods: the whole grain must be listed first in the ingredient list.

Homemade Foods: more than 50% of the grains in the recipe must be whole grains

- **Fruits and Vegetables**

Breakfast: Schools shall offer at a minimum one fruit on all points of service for breakfast. If only one fruit choice is offered at breakfast, juice may only be offered two times per week as the fruit choice.

Lunch: Schools shall offer at least one fruit and one non-fried vegetable at all points of service each day. Schools shall offer fresh fruits and vegetables when possible. When using frozen or canned fruits, schools shall use products that are packed in natural juice, water or light syrup. Schools shall make an effort to provide a variety of fruits and vegetables throughout the week, making sure dark leafy green and orange fruits and vegetables are offered.

- **Milk**

Schools shall offer fat-free (skim) and low-fat (1%) milk at all points of service. Schools shall strive to eliminate 2% and whole milk offerings.

- **Legumes**

Schools shall offer legumes (dry beans and peas) at least one time per week.

- **Sugar**

Schools shall not offer grains (cereals, breads, pastries, cookies, cakes, etc.) with more than 14g sugar per ounce in purchased products (natural sugars, such as fruits, are exempt). Schools shall strive to include foods with less than 10 g of sugar per ounce at breakfast and lunch.

- **Sodium**

Schools shall limit sodium to 2 mg per calorie.

- **Fiber**

Schools shall offer meals with at least one gram of fiber per 100 calories.

- **Cholesterol**

Schools shall limit cholesterol to 75 mg for breakfast and 100 mg for lunch.

- **Condiments**

Schools shall not have salt shakers or packets available. Schools shall not have sugar dispensers or packets available. Schools shall accurately reflect condiment usage in nutrient analysis and on production records. Schools are encouraged to use low-fat condiments and/or control portions of high-fat condiments.

- **À la Carte**

Schools shall limit à la carte foods that do not meet the nutrition standards for Idaho School Meals.

Food service will be sensitive to the presence of dyes, sulfites, MSG and other additives to food by limiting their use whenever possible or finding alternative products that have fewer additives. Food service will follow federal guidelines regarding sodium content in all food served.

Cross Reference: 8250 Guidelines for Food and Beverages Sold Individually
8260 Vending Machines

Legal Reference: 42 U.S.C. 1751 et seq. National School Lunch Act

Policy History:

Adopted on:

Revised on:

School Meals

This policy supports the mission of the School District: Providing the environment that cultivates maximum student potential. Nutrition influences a child's development, health, well being and potential for learning. To afford students the opportunity to fully participate in the educational process, students must attend school with minds and bodies ready to take advantage of their learning environment. This district-wide nutrition policy encourages all members of the school community to create an environment that supports lifelong healthy eating habits. Decisions made in all school programming need to reflect and encourage positive nutrition messages and healthy food choices.

Hot Lunch/Breakfast Program:

- The full meal program will follow the U.S. Government's Nutrition Standards and offer a variety of fruits and vegetables. At least half of the grains served shall be whole grain.
- The meals served will be appealing and attractive to children
- The Hot Lunch/Breakfast provider will be expected to make every effort to follow the District Nutrition Standards when determining the items in a la carte sales.
 - A la carte items that do not meet the District Nutrition Standards may be acceptable for student consumption within moderation (i.e., limit quantity sold to an individual student).
 - A la carte items that do not meet the District Nutrition Standards may be acceptable when offered on an intermittent basis.

Breakfast

To ensure that all children have breakfast, either at home or at school, in order to meet their nutritional needs and enhance their ability to learn, District Schools:

- will, to the extent possible, operate the School Breakfast Program;
- will, to the extent possible, arrange bus schedules and utilize methods to serve school breakfasts that encourage participation, including serving breakfast in the classroom, “grab-and-go” breakfast, or breakfast during morning break or recess.
- that serve breakfast to students will notify parents and students of the availability of the School Breakfast Program.
- will encourage parents to provide a healthy breakfast for their children through newsletter articles, take-home materials, or other means.

Lunchroom Climate:

- A lunchroom environment that provides students with a relaxed, enjoyable climate should be developed.
- It is encouraged that the lunchroom environment be a place where students have adequate space to eat and pleasant surroundings.

Policy History:

Adopted on: August 13, 2007

Revised on:

_____ **School District No. ____**

NONINSTRUCTIONAL OPERATIONS

8245

Competitive Food Services (vending machines, concessions, fund raising, etc.)

The Superintendent shall establish rules for the sale of foods during the school day. To encourage the eating of nutritious lunches, competitive food services shall not be permitted to operate anywhere on school premises during or for the period of one (1) hour before and after the lunch period.

It is recognized that there may be rare special occasions when the school principal may allow a school group to deviate from these guidelines. Any food sales of an occasional nature must have the prior approval of the principal.

Cross Reference: 8250 Guidelines for Food and Beverages Sold Individually
8260 Vending Machines

Policy History:

Adopted on:

Revised on:

NONINSTRUCTIONAL OPERATIONS

8250

Guidelines for Food and Beverages Sold Individually (*i.e.*, foods sold outside of reimbursable school meals, such as through vending machines, cafeteria a la carte [snack] lines, fundraisers, school stores, etc.)

The District encourages the use of nutrient dense foods for all school functions and activities. Nutrient dense foods are those foods that provide students with calories rich in the nutrient content needed to be healthy. At any school function (parties, celebrations, feasts, sporting events, etc.) healthy food choice options should be available. Some suggested foods are listed below:

- Raw vegetable sticks/slices with low-fat dressing or yogurt dip
- Fresh fruit and 100% fruit juices
- Frozen fruit juice pops
- Dried fruits (raisins, banana chips, etc.)
- Trail mix (dried fruits and nuts)
- Dry roasted peanuts, tree nuts and soy nuts (not coconut or palm nuts)
- Low-fat meats and cheese sandwiches (use low-fat mayonnaise in chicken/tuna salads)
- Party mix (variety of cereals, nuts, pretzels, etc.)
- Low-sodium crackers
- Baked corn chips & fat-free potato chips with salsa and low-fat dips (Ranch, French
- Onion, bean, etc.)
- Low-fat muffins, granola bars and cookies
- Angel food and sponge cakes
- Flavored yogurt & fruit parfaits
- Jell-O and low-fat pudding cups
- Low-fat ice creams, frozen yogurts, sherbets
- Low-fat and skim milk products
- Pure ice cold water

Elementary Schools. The school food service program will approve and provide all food and beverage sales to students in elementary schools. Given young children's limited nutrition skills, food in elementary schools should be sold as balanced meals. If available, foods and beverages sold individually should be limited to low-fat and non-fat milk, fruits, and non-fried vegetables.

Middle/Junior High and High Schools. In middle/junior high and high schools, all foods and beverages sold individually outside the reimbursable school meal programs (including those sold through a la carte [snack] lines, vending machines, student stores, or fundraising activities) during the school day, or through programs for students after the school day, will meet the following nutrition and portion size standards:

Beverages

Allowed: water or seltzer water without added caloric sweeteners; fruit and vegetable juices and fruit-based drinks that contain at least 50% fruit juice and that do not contain additional caloric sweeteners; unflavored or flavored low-fat or fat-free fluid milk and nutritionally-equivalent nondairy beverages (to be defined by USDA);

Not allowed: soft drinks containing caloric sweeteners; sports drinks; iced teas; fruit-based drinks that contain less than 50% real fruit juice or that contain additional caloric sweeteners; beverages containing caffeine, excluding low-fat or fat-free chocolate milk (which contain trivial amounts of caffeine).

Foods

A food item sold individually:

- will have no more than 35% of its calories from fat (excluding nuts, seeds, peanut butter, and other nut butters) and 10% of its calories from saturated and trans fat combined;
- will have no more than 35% of its weight from added sugars;
- will contain no more than 230 mg of sodium per serving for chips, cereals, crackers, French fries, baked goods, and other snack items; will contain no more than 480 mg of sodium per serving for pastas, meats, and soups; and will contain no more than 600 mg of sodium for pizza, sandwiches, and main dishes.

A choice of at least two fruits and/or non-fried vegetables will be offered for sale at any location on the school site where foods are sold. Such items could include, but are not limited to, fresh fruits and vegetables; 100% fruit or vegetable juice; fruit-based drinks that are at least 50% fruit juice and that do not contain additional caloric sweeteners; cooked, dried, or canned fruits (canned in fruit juice or light syrup); and cooked, dried, or canned vegetables (that meet the above fat and sodium guidelines).

Portion Sizes. Limit portion sizes of foods and beverages sold individually to those listed below:

- One and one-quarter ounces for chips, crackers, popcorn, cereal, trail mix, nuts, seeds, dried fruit, or jerky; . One ounce for cookies;
- Two ounces for cereal bars, granola bars, pastries, muffins, doughnuts, bagels, and other bakery items;
- Four fluid ounces for frozen desserts, including, but not limited to, low-fat or fat-free ice cream;
- Eight ounces for non-frozen yogurt;
- Twelve fluid ounces for beverages, excluding water; and
- The portion size of a la carte entrees and side dishes, including potatoes, will not be greater than the size of comparable portions offered as part of school meals. Fruits and non-fried vegetables are exempt from portion-size limits.

Snacks. Snacks served during the school day or in after-school care or enrichment programs will make a positive contribution to children's diets and health, with an emphasis on serving fruits and vegetables as the primary snacks and water as the primary beverage. Schools will assess if and when to offer snacks based on timing of school meals, children's nutritional needs, children's ages, and other considerations. The district

will disseminate a list of healthful snack items to teachers, after-school program personnel, and parents.

If eligible, schools that provide snacks through after-school programs will pursue receiving reimbursements through the National School Lunch Program.

Celebrations. Schools should limit celebrations that involve food during the school day to no more than one party per class per month. Each party should include no more than one food or beverage that does not meet nutrition standards for foods and beverages sold individually (above). The district will disseminate a list of healthy party ideas to parents and teachers.

Fundraising Activities and Concessions

Any fundraising requires administrative approval. To create a school environment that supports the promotion of healthy food and beverage choices for children, it is important to consider all venues where food and beverages are consumed or sold. The following recommendations are made to promote healthy choices for children related to fundraising activities supported by the school:

- Offer only non-food items as the items that raise funds such as books, gift wrap, candles, plants, flowers, school promotional items, etc.
- Whenever food and beverages are sold that raise funds for the school include at least some healthy food choices.

Organizations operating concessions at school functions should include at least some healthy food choices in their offerings. It is recommended that groups market these healthy options at a lower profit margin to encourage selection by students.

School-sponsored Events (such as, but not limited to, athletic events, dances, or performances). Foods and beverages offered or sold at school-sponsored events outside the school day will meet the nutrition standards for meals or for foods and beverages sold individually (above).

Foods of Minimal Nutritional Value as Defined by USDA:

- Soda Water—any carbonated beverage (even water). No product shall be excluded from this definition because it contains discrete nutrients added to the food such as vitamins, minerals and protein.
- Water Ices—any frozen, sweetened water such as "...sicles" and flavored ice with the exception of products that contain fruit or fruit juice.
- Chewing Gum—any flavored products from natural or synthetic gums and other ingredients that form an insoluble mass for chewing.
- Certain Candies—any processed foods made predominantly from sweeteners or artificial sweeteners with a variety of minor ingredients.
- Hard Candy—A product made predominantly from sugar (sucrose) and corn syrup that may be flavored and colored, is characterized by a hard, brittle texture and includes such items as sour balls, lollipops, fruit balls, candy sticks, starlight mints, after dinner mints, jaw breakers, sugar wafers, rock candy, cinnamon candies, breath mints and cough drops.

Cross Reference: 3420 Student Fund Raising Activities

Policy History:

Adopted on:

Revised on:

NONINSTRUCTIONAL OPERATIONS

8260

Vending Machines

The Board of Trustees has determined that there shall be no installations of vending machines except as approved by the superintendent. The superintendent will have the authority to determine whether such machines may be installed, where they will be placed, what items will be dispensed, and during which hours they might be used. Vending machines are operated as a convenience for students, staff and patrons. All revenue produced from this source shall be deposited in the designated activity fund as approved by the board of trustees. Revenues may be spent only on those purposes for which general revenue may be expended.

Vending Machine Use

1. Elementary Schools: Vending machines shall not be operated in elementary schools in locations available to students.
2. Middle Schools/Junior High Schools: Vending machines may be operated in middle schools/junior high schools. All vending sales shall comply with policies regarding competitive food sales.
3. High Schools: Vending machines may be operated in high schools. All vending sales shall comply with policies regarding competitive food sales.

Vending Machine Nutrition Standards

The District strongly encourages the sale or distribution of nutrient dense foods for all school functions and activities. Nutrient dense foods are those foods that provide students with calories rich in the nutrient content needed to be healthy. In an effort to support the consumption of nutrient dense foods in the school setting the District has adopted the following Nutrition Standards governing the sale of food, beverages and candy on school grounds. Sites are encouraged to study these standards and develop building policy using the following District Nutrition Standards as minimal guidelines.

Food:

- Any given food item for sale prior to the start of the school day and throughout the instructional day will have no more than 30% of its total calories derived from fat.
- Any given food item for sale prior to the start of the school day and throughout the instructional day will have no more than 10% of its total calories derived from saturated fat.
- Nuts and seeds are exempt from these standards because they are nutrient dense and contain high levels of monounsaturated fat. Foods high in monounsaturated fat help lower "bad" LDL cholesterol and maintain "good" HDL cholesterol.
- It is recognized that there may be rare special occasions when the school principal may allow a school group to deviate from these guidelines.

- Encourage the consumption of nutrient dense foods, i.e., whole grains, fresh fruits and vegetables.

Beverages:

- Vending sales of pop or artificially sweetened drinks will not be permitted on school grounds.
- The nonvending sale of pop or artificially sweetened drinks will not be permitted on school grounds both prior to the start of the school day and throughout the instructional day, but will be permitted at those special school events that begin after the conclusion of the instructional day.
- The vending sale of beverages, other than soda, with less than 10% fruit juice may begin at the conclusion of the instructional day.
- Milk, water and 100% fruit juices may be sold on school grounds both prior to and throughout the instructional day. This standard will be phased-in over the next three school years in the following manner:

Candy:

- Vending sales of candy will not be permitted on school grounds.
- Nonvending sales of candy will be permitted at the conclusion of the instructional day.
- Candy is defined as any item that has sugar (including brown sugar, corn sweetener, corn syrup, fructose, glucose {dextrose}, high-fructose corn syrup, honey, invert sugar, lactose, maltose, molasses, raw sugar, table sugar {sucrose}, syrup) listed as one of the first two ingredients.

Cross Reference: 7260 Student Activity Funds
 8245 Competitive Food Services

Legal Reference: I.C. § 33-512(4) Governance of Schools
 I.C. § 33-705 Activity Funds

Policy History:

Adopted on:

Revised on:

THE BOARD OF TRUSTEES

1250

Committees

Generally, the Trustees will function as a committee of the whole. Nevertheless, the Board may create Board committees as deemed necessary.

Standing committees of the Board may be created and their purpose defined by a majority of the Board. The Board Chair shall appoint trustees to serve on such committees. Board committees shall be limited to less than one-half (1/2) of the Board.

Advisory Committees

Advisory committees may be organized when appropriate. Both district-wide and at the school level, advisory committees shall function within the organizational frameworks approved by the Board. A staff member or members will be assigned to each group to help it carry out its functions. The composition of the advisory committees shall be broadly representative and shall take into consideration the specific task assigned to the committee. Only the Board shall have the authority to dissolve the committees it has created.

The Board will instruct each committee as to:

- a. the length of time each member is invited to service;
- b. the service the Board wishes the committee to render;
- c. the resources the Board will provide;
- d. the approximate dates on which the Board wishes to receive major reports;
- e. board policies governing citizens' committees and the relationship of these committees to the Board as a whole, individual Board members, the superintendent, and other members of the professional staff; and
- f. responsibilities for the release of information to the press.

Policy History:

Adopted on:

Revised on:

Committees

Generally, the Trustees will function as a committee of the whole. Nevertheless, the Board may create Board committees as deemed necessary.

Standing committees of the Board may be created and their purpose defined by a majority of the Board. The Board Chair shall appoint trustees to serve on such committees. Board committees shall be limited to less than one-half (1/2) of the Board.

Policy History:

Adopted on: August 13, 2007

Revised on:

No prior district policy.

District Policy

The adoption of new policies and the revision and amending of existing policies shall be the sole responsibility of the Board of Trustees. In formulating policies, the Board shall adopt general principles which provide authority and responsibility for the Superintendent and administrative staff to take action. The application of such policies to specific situations, personnel, and activities is an administrative detail to be performed by the Superintendent and his staff.

All policies shall conform to local, state, and federal laws as well as to the rules and regulations of the Idaho Department of Education.

Adoption and Amendment of Policies

Proposed new policies and proposed changes in existing policies shall be presented in writing for reading and discussion at a regular or special Board meeting. Such proposals may be referred to the Superintendent for detailed study as needed prior to Board action on the proposal. The Board encourages the Superintendent to contact other experts to have potential board policy researched. ~~It will be the Superintendent's responsibility, except in emergency situations, to provide an advance copy of any policy being considered to the Lakeland Education Association president or designee. The Superintendent or designee will meet with the LEA president and/or designee regarding policy proposals, if so requested, prior to Board adoption.~~ Interested parties, including any Board member, citizen, or employee of the Board may submit views, present data or arguments, orally or in writing, in support of or in opposition to proposed policy. Any written statement by a person relative to a proposed policy or amendment should be directed to the District clerk prior to the second reading.

Proposed new policies and proposed changes in existing policies shall undergo a minimum of two (2) readings in the following manner:

1. At a regular or special Board meeting the proposed new or amended policy shall be presented in writing for reading and discussion.
2. The final vote for adoption shall take place not earlier than at the second reading of the particular policy.

Although approval of a new or amended policy requires a minimum of two (2) readings, temporary approval may be granted by the Board in lieu of formal policy to meet emergency conditions or special events which will take place before formal action can be taken.

All new or amended policies shall become effective upon adoption, unless a specific effective date is provided in the motion for adoption.

Policies as adopted or amended shall be made a part of the minutes of the meeting at which action was taken, and shall also be included in the District's policy manual. Policies of the District shall be reviewed annually by the Board.

Administration in Absence of Policy

In cases where action must be taken before the next board meeting and where the Board has provided no policies or guides for administrative actions, the superintendent shall have to power to act.

His decisions, however, shall be subject to review by action of the Board at its next regular meeting. In addition, it shall be the duty of the superintendent to inform the Board of such action and the need for policy.

Suspension of Policies

Under circumstances which require a waiver of a policy, the policy may be suspended by a majority vote of the members present. In order to suspend a policy, all trustees must have received written notice of the meeting which included a proposal to suspend the policies with an explanation of the purpose of such proposed suspension. If such a proposal is not made in writing in advance of the meeting, the policies may only be suspended by a unanimous vote of all trustees present.

Policy Manuals

The Superintendent shall develop and maintain a current policy manual which contains the policies of the District. Each administrator, as well as staff, students and other residents, shall have ready access to the manual. All policy manuals distributed to anyone shall remain the property of the District and shall be subject to recall at any time. In addition manuals may be developed and disseminated in an electronic format, including, CD and web access.

Legal References: I.C. § 33-506 Organization and government of board of trustees.
 I.C. § 33-512 Governance of schools.

Policy History:

Adopted on: August 13, 2007

Revised on: [November 11~~0~~, 2008](#)[13](#)

Prior district policy Article 1, section E

Administrative Procedures

| The Superintendent [and/or designee](#) shall develop such administrative procedures as are necessary to ensure consistent implementation of policies adopted by the Board.

When a written procedure is developed, the Superintendent shall submit it to the Board as an information item. Such procedures need not be approved by the Board, though they may be revised when it appears that they are not consistent with the Board's intentions as expressed in its policies. On controversial topics, the Superintendent may request prior Board approval.

Policy History:

Adopted on: August 13, 2007

| Revised on: [November 11, 2013](#)

No prior district policy.

Management Rights

Except where limited or restricted by a collective bargaining agreement, the Board retains the right to operate and manage its affairs in such areas as but not limited to:

1. Establish the school calendar;
2. Determine the procedures to use in handling public complaints about employees;
3. Direct non-teaching duties and responsibilities of teachers;
4. Procedure for conducting teacher evaluations;
5. When and under what circumstances a certificated employee will be placed on probation;
6. Contract notification dates;
7. Extra-curricular assignments;
8. Personnel files;
9. Direct, employ, dismiss, promote, transfer, assign, and retain employees;
10. Relieve employees from duties because of lack of work or funds under conditions where continuation of such work would be inefficient and non-productive;
11. Maintain the efficiency of District operations;
12. Determine the methods, means, job classifications, and personnel by which District operations are to be conducted;
13. Take whatever actions may be necessary to carry out the missions of the District in situations of emergency;
14. Establish the methods and processes by which work is performed. (added language)

The Board reserves all other rights, statutory and inherent as provided by state law. The Board also reserves the right to delegate authority to the Superintendent for the on-going direction of all District programs.

Cross Reference: 6100 Superintendent-Board Relations

Legal Reference: I.C. § 33-514	Issuance of annual contracts – Supports programs – Categories of contracts – Optional Placement
I.C. § 33-514A	Issuance of limited contract – Category 1 contract
I.C. § 33-515	Issuance of renewable contracts
I.C. § 33-515A	Supplemental contracts
I.C. § 33-518	Employee personnel files

Policy History:

Adopted on: August 13, 2007

Revised on: November 11, 2013

THE BOARD OF TRUSTEES

1405 (ours was 1402)

School Board Use of Electronic Mail and Social Media

Use of electronic mail (e-mail) by members of the Board will conform to the same standards of judgment, propriety, and ethics as other forms of school board-related communication. Board members will comply with the following guidelines when using e-mail in the conduct of Board responsibilities:

1. The Board will not use e-mail, **communications via social media, or other electronic communications** as a substitute for deliberations or voting at Board meetings or for other communications or business properly confined to Board meetings.
2. Board members will be aware that e-mail and e-mail attachments received or prepared for use in Board business or containing information relating to Board business **(regardless of whether sent or received on a school owned computer or personally owned computer)** may be regarded as public records, which may be inspected by any person upon request, unless otherwise made confidential by law.
3. **Board members will note that individual postings made to social media sites should be considered carefully in light of how they would reflect on the poster, the Board of Trustees, and the District. Opinions expressed by staff on a social networking website have the potential to be disseminated far beyond the speaker's desire or intention, and could undermine the public perception of fitness of the individual to serve students' interests. Individual Board member postings are an act of the individual and are not an act of the Board.**
4. Board members will avoid reference to confidential information about employees, students, or other matters in e-mail communications, because of the risk of improper disclosure or unsecure websites. Board members will comply with the same standards as school employees with regard to confidential information.

Definitions

"Deliberation" is defined as the receipt or exchange of information or opinion relating to a decision, but shall not include informal or impromptu discussions of a general nature which do not specifically relate to a matter then pending before the public agency for decision.

Legal Reference: I.C. § 9-337 Public Writings *et. seq.*
I.C. § 67-2341(2) Open Public Meetings – Definitions
Cowles Pub. Co. v. Kootenai Co. Bd. of County Commissioners
144 Idaho 259 (2007).

Policy History:

Adopted on: [August 10, 2009](#)

Revised on: [November 11, 2013](#)

THE BOARD OF TRUSTEES

1420

Trustee Expenses

Expenses for Board Members - In-District

A trustee shall not receive remuneration for service as a trustee. However, each trustee shall be compensated for actual expenses incurred for travel to, from, and attending meetings of the board as provided herein. Reimbursement may be paid as the travel is assumed or may accumulate until the end of the fiscal year, at the discretion of the trustee.

Board Meetings

Whenever any trustee resides at such distance from the meeting place of the board as to require such member to incur extraordinary expense in traveling from the trustee's home to and from the meeting place, the board may approve payment to a trustee of the extraordinary expense incurred in attending any such meeting. The Board has determined that those trustees who will in excess of _____ miles from the place where school board meetings are general held shall be entitled to an allowance for mileage or actual travel expense incurred, whichever is less.

Expenses for Board Members at Out-of-District Meetings

Trustees normally attend workshops, training institutes, and conferences at both the state and national level. It is appropriate that trustee expenditures at these out-of-District meetings be paid by the District from the general fund. It is the intent of the District to pay all legitimate costs for trustees to attend out-of-District meetings, at the established rates for reimbursement set by the District:

1. Transportation as approved by the Board.
2. On-site transportation during the course of the meeting, i.e., bus, taxi, or rental car.
3. Hotel or motel costs for trustee, as necessary.
4. Food costs as necessary.
5. Telephone services shall be provided for necessary communications with business or family, resulting from the trustee being away from _____.
6. Incidental expenditures for tips and other necessary costs attributable to the trustee's attendance at the meeting. The Districts will not reimburse or pay for such items as liquor, expenses of a spouse, separate entertainment, or other unnecessary expenditures.

Cross Reference: 7430

Travel Allowances and Expenses

Legal Reference: I.C. § 33-506
I.C. § 33-701

Organization and government of board of trustees.
Fiscal Year – Payment and Accounting of Funds

Policy History:

Adopted on: [August 13, 2007](#)

Revised on: [November 11, 2013](#)

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 **May 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 **May 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 **May 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 **by the end of the first semester** 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 May 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 20 of each year of which, **thirty-three percent (33%)** of the evaluation summary must be based on objective measures of growth in student achievement as determined by the Board of Trustees **and as identified on the professional growth plan**. 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

Revised on: September 9, 2013

Prior District policy Article IV, section V.

LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

School__ Betty Kiefer Elementary

Month/Year __ Octobe 13

RECEIVED NOV 01 2013

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										1											1	
2										1											1	
3																						
4																						
5										1											1	
6																						
7																						
8																						
9																						
10																						
11																						
12																						173
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 2013

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																									
1																									
2																									
3																									
4																									
5																									
6											3											2.5			
7																									
8																									
9																									
10																									
11																									
12																									174
TOTAL										0	3	0	0	0	0	0	0	0	0	0	0	2.5	0	0	

ADMINISTRATOR'S SIGNATURE 

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RECEIVED NOV 04 2013

LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

School__ Spirit Lake Elementary
 Month/Year __ October 201 13

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																				
2																				
3																				
4											1								2	
5																				
6		1																1.5	5.5	
7																				
8																				
9																				
10																				
11																				
12																				
TOTAL	0	1	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	1.5	7.5	0

ADMINISTRATOR'S SIGNATURE *Sally Martin*

- KEY:**
- D=Distribution
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 - WPN=Weapon
 - PRO= Profanity
 - TRU= Truancy
 - ISS= In School Suspension
 - OSS=Out of School Suspension
 - EXP=Expulsion

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

LAKELAND JOINT SCHOOL DISTRICT #272
Discipline Report

RECEIVED NOV 07 2013

School TWO LAKES
Month/Year OCTOBER 2013

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																				
2																				
3											1.5								1.5	
4																				
5																				
6																				
7																				
8																				
9																				
10																				
11																				
12																				
TOTAL																				

176

ADMINISTRATOR'S SIGNATURE Mary Havercroft

- KEY: D=Distribution
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INS= Insubordination
HAR= Harrassment
BULL=Bullying
VAN= Vandalism
WPN=Weapon
PRO= Profanity
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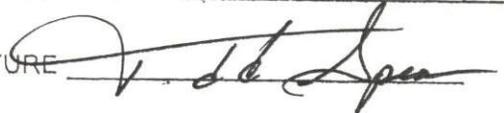
Report suspension of .5 day or more. Report the total number of days suspended, not the incidents.

RECEIVED NOV 01 2013

LAKELAND JOINT SCHOOL DISTRICT #272
Discipline Report

School_ Lakeland Junior High School
Month/Year October 2013

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		
7																							
7																							
7																							
7																							
7																							
7																							
7																							
8										B											3		
8																							
8																							
8																					177		
8																							
8																							
TOTAL																					0	3	0

ADMINISTRATOR'S SIGNATURE 

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 - FTG= Fighting
 - INS= Insubordination
 - HAR= Harrassment
 - BULL=Bullying
 - VAN= Vandalism
 - WPN=Weapon
 - PRO= Profanity
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 - 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 _____ TJHS
 Date: October 2013

RECEIVED NOV 05 2013

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																					
10																					
11																					
12																					178
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 _____

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LAKELAND JOINT SCHOOL DISTRICT #272
 Discipline Report

RECEIVED NOV 06 2013

School _____ THS
 Date: October 2013

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																					
10			1							2											7
11										1						1					3
12																					179
TOTAL	0	1	0	0	0	0	0	0	3	0	0	0	0	0	0	1	0	0	0	10	1

ADMINISTRATOR'S SIGNATURE 

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 EXP=Expulsion

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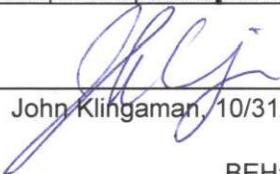
RECEIVED NOV 01 2013

LAKELAND JOINT SCHOOL DISTRICT #272
Discipline Report

School: MOUNTAIN VIEW ALT HIGH SCHOOL
 Month/Year: OCTOBER 2013

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																							
1																							
2																							
3																							
4																							
5																							
6																							
7																							
8																							
9									1												5		
10																							
11																							
12																						180	
TOTAL	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	5	0

ADMINISTRATOR'S SIGNATURE _____


 John Klingaman, 10/31/2013

KEY: D=Distribution
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LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

School LHS

Month/Year Oct 2013

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	Theft	ISS	OSS	EXP	Sat. School	Justice System Involved
K																								
1																								
2																								
3																								
4																								
5																								
6																								
7																								
8																								
9	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	1	0	0	0	0	0	15	0
10	0	0	0	0	0	0	0	2	0	3	0	0	2	0	0	0	0	0	0	0	2	1	9	2
11	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	1	0	0	0	1	0	3	0
12	0	0	0	0	0	0	0	0	0	2	0	1	0	0	0	0	1	0	0	1	0	0	11	0
TOTAL	0	0	0	0	0	0	0	2	0	7	0	1	2	0	0	0	3	0	0	1	3	1	38	2

ADMINISTRATOR'S SIGNATURE _____ Curt Carr

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

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

e.g. a fight between
sort the number of

LAKELAND JOINT SCHOOL DISTRICT #272
Discipline Report

School Athol Elementary
Month/Year October 2013

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																						
3																						
4																						
5																						
6											1										2	
7																						
8																						
9																						
10																						
11																						
12																						183
TOTAL																						

ADMINISTRATOR'S SIGNATURE *Kathy Thomas*

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