

# Agenda of Special School Board Meeting

## The Board of Trustees Lakeland Joint School District No. 272

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A Special School Board Meeting of the Board of Trustees of Lakeland Joint School District No. 272 will be held Monday, June 15, 2015, beginning at 6:00 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.

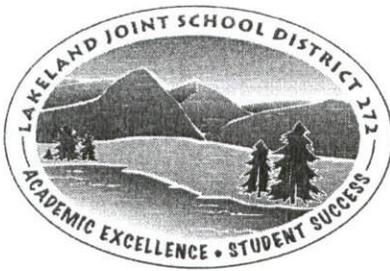
- A. **Call to Order 6:00 p.m.**
- B. **Welcome Visitors/ Pledge of Allegiance 6:00 p.m.**
- C. **Approve Agenda**
- D. **Budget Hearing FY 2015-2016-6:00 p.m.**
  - 1. Administration Presents 2
  - 2. Public Comment
  - 3. Close Budget Hearing
- E. **Action Items**
  - 1. Approve/deny notices of resignations or retirements 12
  - 2. Approve/deny the 2015-16 Budget as presented
  - 3. Approve/deny the Certified Staffing List for the 2015-16 School Year 13
  - 4. Approve/deny the Classified Salary Schedule for 2015-16 19
  - 5. Approve/deny Assistant Principal's and 1 year Administrator Contracts 24
  - 6. Approve/deny the Letter of Engagement with Hayden Ross, PLLC for Fiscal Year 2014/2015 25
  - 7. Approve/deny the recommended funds transfer 35
  - 8. Approve/deny the ratification of the 2015-16 Negotiated Agreement as presented
- F. **Discussion Items**
  - 1. Discipline Reports 36
- G. **Executive Session as authorized by Idaho Code 67-2345 (c)**
  - 1. Negotiations

## Notes for Budget Presentation

Fiscal Year 2015-2016

### Challenging Year Ahead

- Limit new program adoptions requiring District support, if grant supported it should be fine.
- Adhere to the budget plan as tightly as possible. Address departures from the Adopted budget as soon as practical once identified. Evaluate the need for budget modifications to facilitate conformity with the changing needs of the District.
- Limit the number of new personnel to those absolutely essential to school operations and evaluate all open positions for any cost saving modifications.
- Keep strong control on travel, and limit whenever we are able to do so.
- Encourage cost savings across the District. Seek opportunities to improve system processes to generate savings. This will require the support of both the Board and Administration as changes are proposed and brought forward for consideration.
- Provide periodic financial updates for "Controllable" budget lines to those in charge of those specific budgets. Keep management informed of any serious or looming matters regarding budget issues - both expenditures and revenues.
- Develop a fund balance policy to move the District to an appropriate level to assure positive financial outcomes. This will need to be a phased process to avoid crippling any one fiscal year in reaching the final goals.



**LAKELAND JOINT SCHOOL DISTRICT #272**  
**15506 N. Washington Street P.O. Box 39**  
**Rathdrum, Idaho 83858**  
Phone: 208.687.0431 Fax: 208.687.1884  
Web: [www.lakeland272.org](http://www.lakeland272.org)

## MEMO

TO: Board of Trustees  
FROM: Tom Taggart, Director of Business and Operations  
SUBJECT: Budget  
DATE: June 15, 2015

The proposed 2015-16 general fund budget includes an increase in budgeted revenues of 6.6%, and expenditures of 5.7%. However, when looking at projected actual revenues and expenditures, the increases are much lower. Once the final amounts are known, it appears budgeted expenses will be up 1.3% in 15-16 over the 14-15 actual totals.

As we have previously discussed there are a number of reasons the expenditures for 2014-15 are over budget, including optimistic projections, minimal budget review, as well as mistakes made in computing salaries and benefits.

The two largest budget errors involved the leadership money, and the computation of the \$2,600 salary allowance.

The Leadership revenue ended up budgeted twice, while the expenditures were not included in the final budget. The net result was a negative impact of over \$500,000.

The \$2,600 salary allowance was not included in the all salary line items it should have been. I believe this has had a negative impact of over \$350,000.

We made budget decisions last fall based on my assumption that we would have increased revenue due to the growth in students. While this was true, it didn't take into account that there was already more budgeted than was going to be received. If this had been known at the time most of those decisions would not have been made.

The 2015-16 expenditure budget is based on this year's actual expenditures. This should provide a more realistic budget than this year's. By doing this we take into account the errors made last year and use the correct starting point moving ahead.

I believe the district needs to make restoring the fund balance to a healthy level a high priority, while recognizing this may take a while if done with minimal impact on students.

For what it's worth, here is what I would recommend moving forward:

- Establish a policy regarding fund balances that is realistic and reasonable;
- Expect the budget be adhered to by administrators, principals and department heads;
- Expect the Superintendent, Assistant Superintendent, Director of Business & Operations, Treasurer, and HR specialist to meet monthly to review year to date budget numbers, pay distribution coding, and any unusual revenue or expenditure amounts;
- Detailed monthly reports should be provided to the board;
- Ongoing financial information should be shared with staff and the LEA;
- Every effort should be made to not fill open positions. (The surest way to get out of this hole would be to staff under our state funded FTE amount ;)
- The supplemental levy should be considered as a potential source to help, but not to the extent it jeopardizes passage;
- If additional state revenue is provided for the 16-17 fiscal year, every effort should be made to not expend all of the additional discretionary funding, instead directing those revenues to the fund balance.

There is a possibility of overreacting and causing unneeded damage to programs. There is also the possibility, if done right, of restoring financial stability and rebuilding trust.

I am confident my replacement has the knowledge and skills to guide the District back to a sounder financial condition. I would urge the board to listen closely to his suggestions.

**GENERAL FUND 100**  
**2015-16 Revenue Budget**

		Proposed 15-16	Adopted 14-15	\$ Change	% Change
100 R 411200	LEVY - SUPPLEMENTAL	\$ 4,795,000	\$ 4,795,000	\$ -	0.0%
100 R 411300	LEVY - EMERGENCY	\$ 20,000	\$ 250	\$ 19,750	7900.0%
100 R 411400	LEVY - TORT	\$ 50,000	\$ 118,500	\$ (68,500)	-57.8%
100 R 413000	PENALTY/INT ON DELINQUENT TAXS	\$ 67,300	\$ 67,500	\$ (200)	-0.3%
100 R 415000	EARNINGS ON INVESTMENT	\$ 35,000	\$ 32,500	\$ 2,500	7.7%
100 R 418100	COMMUNITY EDUCATION	\$ 500	\$ 500	\$ -	0.0%
100 R 419900	OTHER LOCAL REVENUE	\$ 125,000	\$ 125,000	\$ -	0.0%
100 R 419901	OTHR LOCAL-N/R TUITION	\$ 52,500	\$ 47,500	\$ 5,000	10.5%
100 R 419902	AWARDS BANQUET	\$ 3,000	\$ 3,000	\$ -	0.0%
100 R 431100	BASE SUPPORT	\$ 16,606,552	\$ 15,791,020	\$ 815,532	5.2%
100 R 431200	TRANSPORTATION SUPPORT	\$ 1,150,000	\$ 1,175,000	\$ (25,000)	-2.1%
100 R 431600	TUITION EQUIVALANCY	\$ 52,500	\$ 47,500	\$ 5,000	10.5%
100 R 431800	STATE PAID BENEFITS	\$ 2,575,000	\$ 2,181,233	\$ 393,767	18.1%
100 R 431900	OTHER SCHOOL SUPPORT	\$ 679,390	\$ -	\$ 679,390	#DIV/0!
100 R 437000	LOTTERY/ADDTNL ST MAINTENANCE	\$ 247,000	\$ 161,500	\$ 85,500	52.9%
100 R 438000	REVENUE IN LIEU OF TAXES	\$ 85,000	\$ 85,000	\$ -	0.0%
100 R 439000	OTHER SCHOOL REVENUE-ONE TIME	\$ -	\$ 330,500	\$ (330,500)	-100.0%
100 R 442000	UNRESTRICTED GRANTS, IND	\$ 135,000	\$ 75,000	\$ 60,000	80.0%
<b>Total</b>		<b>\$ 26,678,742</b>	<b>\$ 25,036,503</b>	<b>\$ 1,642,239</b>	<b>6.6%</b>

# GENERAL FUND 100

## 2015-16 Expense Budget

Elementary - 100 E 512	Proposed 15-16	Adopted 14-15	\$ Change	% Change
Salaries & Benefits	\$ 6,127,035	\$ 5,895,773	\$ 231,262	3.9%
Other	\$ 335,500	\$ 370,000	\$ (34,500)	-9.3%
Total	\$ 6,462,535	\$ 6,265,773	\$ 196,762	3.1%

### Secondary - 100 E 515

Salaries & Benefits	\$ 6,513,637	\$ 6,110,872	\$ 402,765	6.6%
Other	\$ 381,000	\$ 371,500	\$ 9,500	2.6%
Total	\$ 6,894,637	\$ 6,482,372	\$ 412,265	6.4%

### Alternative - 100 E 517

Salaries & Benefits	\$ 518,233	\$ 489,036	\$ 29,197	6.0%
Other	\$ 17,000	\$ 17,500	\$ (500)	-2.9%
Total	\$ 535,233	\$ 506,536	\$ 28,697	5.7%

### Special Education - 100 E 521

Salaries & Benefits	\$ 1,294,198	\$ 1,177,317	\$ 116,881	9.9%
Other	\$ 6,500	\$ 9,000	\$ (2,500)	-27.8%
Total	\$ 1,300,698	\$ 1,186,317	\$ 114,381	9.6%

### Gifted and Talented (STRIVE) -100 E 524

Salaries & Benefits	\$ 83,638	\$ 68,295	\$ 15,343	22.5%
Other	\$ 10,500	\$ 6,100	\$ 4,400	72.1%
Total	\$ 94,138	\$ 74,395	\$ 19,743	26.5%

### Extracurricular - 100 E 531

Salaries & Benefits	\$ 667,122	\$ 516,320	\$ 150,802	29.2%
Other	\$ 31,750	\$ 9,500	\$ 22,250	234.2%
Total	\$ 698,872	\$ 525,820	\$ 173,052	32.9%

### Summer School - 100 E 541

Salaries & Benefits	\$ 66,435	\$ 63,385	\$ 3,050	4.8%
Other	\$ 250	\$ 250	\$ -	0.0%
Total	\$ 66,685	\$ 63,635	\$ 3,050	4.8%

### Community Education - 100 E 542

Salaries & Benefits	\$ 538	\$ -	\$ 538	NA
Other	\$ -	\$ -	\$ -	NA
Total	\$ 538	\$ -	\$ 538	NA

### Guidance and Health - 100 E 611

Salaries & Benefits	\$ 975,842	\$ 932,948	\$ 42,894	4.6%
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Other	\$ 6,250	\$ 6,750	\$ (500)	-7.4%
Total	\$ 982,092	\$ 939,698	\$ 42,394	4.5%

**Ancillary Services - 100 E 616**

Salaries & Benefits	\$ 550,421	\$ 477,851	\$ 72,570	15.2%
Other	\$ 100,000	\$ 58,500	\$ 41,500	70.9%
Total	\$ 650,421	\$ 536,351	\$ 114,070	21.3%

**Professional Development - 100 E 621**

Salaries & Benefits	\$ 272,378	\$ 22,200	\$ 250,178	1126.9%
Other	\$ 90,500	\$ 78,000	\$ 12,500	16.0%
Total	\$ 362,878	\$ 100,200	\$ 262,678	262.2%

**Library - 100 E 622**

Salaries & Benefits	\$ 481,833	\$ 447,578	\$ 34,255	7.7%
Other	\$ 49,900	\$ 50,665	\$ (765)	-1.5%
Total	\$ 531,733	\$ 498,243	\$ 33,490	6.7%

**Instructional Tech - 100 E 623**

Salaries & Benefits	\$ 357,599	\$ 202,725	\$ 154,874	76.4%
Other	\$ 92,250	\$ 64,500	\$ 27,750	43.0%
Total	\$ 449,849	\$ 267,225	\$ 182,624	68.3%

**Board of Trustees - 100 E 631**

Other	\$ 75,807	\$ 85,750	\$ (9,943)	-11.6%
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**District Administration - 100 E 632**

Salaries & Benefits	\$ 494,067	\$ 433,536	\$ 60,531	14.0%
Other	\$ 41,250	\$ 37,350	\$ 3,900	10.4%
Total	\$ 535,317	\$ 470,886	\$ 64,431	13.7%

**School Administration - 100 E 641**

Salaries & Benefits	\$ 2,108,471	\$ 2,057,226	\$ 51,245	2.5%
Other	\$ 38,600	\$ 53,375	\$ (14,775)	-27.7%
Total	\$ 2,147,071	\$ 2,110,601	\$ 36,470	1.7%

**Business Operations - 100 E 651**

Salaries & Benefits	\$ 279,036	\$ 276,186	\$ 2,850	1.0%
Other	\$ 4,000	\$ 1,500	\$ 2,500	166.7%
Total	\$ 283,036	\$ 277,686	\$ 5,350	1.9%

**Administrative Tech - 100 E 656**

Salaries & Benefits	\$ -	\$ 124,292	\$ (124,292)	-100.0%
Other	\$ 60,325	\$ 55,000	\$ 5,325	9.7%
Total	\$ 60,325	\$ 179,292	\$ (118,967)	-66.4%

**Custodial and Utilities - 100 E 661**

Salaries & Benefits	\$ 809,254	\$ 770,995	\$ 38,259	5.0%
Other	\$ 953,114	\$ 893,500	\$ 59,614	6.7%
<b>Total</b>	<b>\$ 1,762,368</b>	<b>\$ 1,664,495</b>	<b>\$ 97,873</b>	<b>5.9%</b>

**Grounds - 100 E 663**

Salaries & Benefits	\$ -	\$ 56,353	\$ (56,353)	-100.0%
Other	\$ 67,500	\$ 42,000	\$ 25,500	60.7%
<b>Total</b>	<b>\$ 67,500</b>	<b>\$ 98,353</b>	<b>\$ (30,853)</b>	<b>-31.4%</b>

**Maintenance - 100 E 664**

Salaries & Benefits	\$ 605,762	\$ 549,125	\$ 56,637	10.3%
Other	\$ 208,000	\$ 199,500	\$ 8,500	4.3%
<b>Total</b>	<b>\$ 813,762</b>	<b>\$ 748,625</b>	<b>\$ 65,137</b>	<b>8.7%</b>

**Transportation - 100 E 681**

Salaries & Benefits	\$ 1,197,350	\$ 1,248,885	\$ (51,535)	-4.1%
Other	\$ 382,250	\$ 493,927	\$ (111,677)	-22.6%
<b>Total</b>	<b>\$ 1,579,600</b>	<b>\$ 1,742,812</b>	<b>\$ (163,212)</b>	<b>-9.4%</b>

**District Vehicles - 100 E 683**

Salaries & Benefits	\$ 3,975	\$ 2,500	\$ 1,475	59.0%
Other	\$ 36,091	\$ 40,850	\$ (4,759)	-11.6%
<b>Total</b>	<b>\$ 40,066</b>	<b>\$ 43,350</b>	<b>\$ (3,284)</b>	<b>-7.6%</b>

Transfers Out - 100 E 920	\$ 283,581	\$ 296,722	\$ (13,141)	-4.4%
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Contingency - 100 E 950	\$ -	\$ 78,036	\$ -	NA
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<b>Total</b>	<b>\$ 26,678,742</b>	<b>\$ 25,243,173</b>	<b>\$ 1,435,569</b>	
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**SPECIAL FUNDS 220-420**  
**2015-16 Revenue & Expense Budget**

	Proposed 15-16	Adopted 14-15	\$ Change	% Change
<b>FEDERAL FOREST 220</b>				
Revenue	\$ 29,500	\$ 31,500	\$ (2,000)	-6.3%
Salaries & Benefits	\$ -	\$ -	\$ -	0.0%
Other	\$ 29,500	\$ 31,500	\$ (2,000)	-6.3%
Total	\$ 29,500	\$ 31,500	\$ (2,000)	-6.3%

<b>BASE PROGRAM 232</b>				
Revenue	\$ 231,000	\$ 193,500	\$ 37,500	19.4%
Salaries & Benefits	\$ 202,500	\$ 179,832	\$ 22,668	12.6%
Other	\$ 28,500	\$ 371,500	\$ (343,000)	-92.3%
Total	\$ 231,000	\$ 551,332	\$ (320,332)	-58.1%

<b>PROFESSIONAL TECH 243</b>				
Revenue	\$ 71,104	\$ 65,804	\$ 5,300	8.1%
Salaries & Benefits	\$ -	\$ -	\$ -	0.0%
Other	\$ 71,104	\$ 65,804	\$ 5,300	8.1%
Total	\$ 71,104	\$ 65,804	\$ 5,300	8.1%

<b>TECHNOLOGY 245</b>				
Revenue	\$ 190,900	\$ 114,255	\$ 76,645	67.1%
Salaries & Benefits	\$ 137,554	\$ 114,750	\$ 22,804	19.9%
Other	\$ 53,346	\$ 34,150	\$ 19,196	56.2%
Total	\$ 190,900	\$ 148,900	\$ 42,000	28.2%

<b>SAFE/DRUG FREE 246</b>				
Revenue	\$ 52,700	\$ -	\$ 52,700	#DIV/0!
Salaries & Benefits	\$ 15,000	\$ -	\$ 15,000	#DIV/0!
Other	\$ 37,500	\$ 1,675	\$ 35,825	2138.8%
Total	\$ 52,500	\$ 1,675	\$ 50,825	3034.3%

<b>IRI 247</b>				
Revenue	\$ 20,000	\$ 20,000	\$ -	0.0%
Salaries & Benefits	\$ 82,000	\$ 18,518	\$ 63,482	342.8%
Other	\$ 3,000	\$ 4,000	\$ (1,000)	-25.0%
Total	\$ 85,000	\$ 22,518	\$ 62,482	277.5%

<b>PTE KTEC Support 249</b>				
Revenue	\$ 166,722	\$ 166,722	\$ -	0.0%
Salaries & Benefits	\$ -	\$ -	\$ -	0.0%
Other	\$ 166,722	\$ 166,722	\$ -	0.0%
Total	\$ 166,722	\$ 166,722	\$ -	0.0%

**TITLE I 251**

Revenue	\$ 594,187	\$ 643,404	\$ (49,217)	-7.6%
Salaries & Benefits	\$ 589,187	\$ 631,904	\$ (42,717)	-6.8%
Other	\$ 5,000	\$ 11,500	\$ (6,500)	-56.5%
Total	\$ 594,187	\$ 643,404	\$ (49,217)	-7.6%

**TITLE VIB 257**

Revenue	\$ 718,929	\$ 718,929	\$ -	0.0%
Salaries & Benefits	\$ 714,729	\$ 714,429	\$ 538	NA
Other	\$ 4,200	\$ 4,500	\$ -	NA
Total	\$ 718,929	\$ 718,929	\$ 538	NA

**PRESCHOOL 258**

Revenue	\$ 18,886	\$ 18,886	\$ -	0.0%
Salaries & Benefits	\$ 18,886	\$ 18,886	\$ -	0.0%
Other	\$ -	\$ -	\$ -	0.0%
Total	\$ 18,886	\$ 18,886	\$ -	0.0%

**CARL PERKINS 263**

Revenue	\$ 48,218	\$ 39,650	\$ 8,568	21.6%
Salaries & Benefits	\$ 48,218	\$ 39,650	\$ 8,568	21.6%
Other	\$ -	\$ -	\$ -	0.0%
Total	\$ 48,218	\$ 39,650	\$ 8,568	21.6%

**TITLE IIA 272**

Revenue	\$ 141,154	\$ 141,154	\$ -	0.0%
Salaries & Benefits	\$ 138,654	\$ 160,654	\$ (22,000)	-13.7%
Other	\$ 2,500	\$ 500	\$ 2,000	400.0%
Total	\$ 141,154	\$ 161,154	\$ (20,000)	-12.4%

**FOOD SERVICE 290**

Revenue	\$ 1,444,658	\$ 1,433,318	\$ 11,340	0.8%
Salaries & Benefits	\$ -	\$ -	\$ -	0.0%
Other	\$ 1,462,426	\$ 1,433,318	\$ 29,108	2.0%
Total	\$ 1,462,426	\$ 1,433,318	\$ 29,108	2.0%

**BOND DEBT 310**

Revenue	\$ 1,499,425	\$ 1,536,427	\$ (37,002)	-2.4%
Salaries & Benefits	\$ -	\$ -	\$ -	#DIV/0!
Other	\$ 1,460,425	\$ 1,454,153	\$ 6,272	0.4%
Total	\$ 1,460,425	\$ 1,454,153	\$ 6,272	0.4%

**PLANT FACILITY 420**

Revenue	\$ 917,009	\$ 931,000	\$ (13,991)	-1.5%
Salaries & Benefits	\$ -	\$ -	\$ -	0.0%

<b>Other</b>	\$ 917,009	\$ 981,000	\$ (63,991)	-6.5%
<b>Total</b>	\$ 917,009	\$ 981,000	\$ (63,991)	

RECEIVED JUN 10 2015

June 10, 2015

Dear Brad, Lisa, and Todd,

It is with sadness that I write this letter to inform you of my decision to resign my position as an 8<sup>th</sup> grade math teacher and take an early retirement. I have been in my position for sixteen years and have enjoyed the students and staff I have worked with. I have received proficient status on my evaluations every year.

I have worked hard and long to help my students become successful. I have participated in extra duties and followed through on duties that I have been required to complete. I have been on state and district committees to help improve not only my teaching but the teaching of others. I have had interns in my classroom, which has been a delight and one of my favorite parts of this job.

The last few years have been very difficult. I cannot get over the fact that I was passed over for administration positions many times. I have asked for transfers for the past seven years and have not received that courtesy. This year I was humiliated to think that I am an unsatisfactory teacher and was observed by Lisa, the Assistant Superintendent to again be told that I am not proficient in my teaching. In taking the Danielson class and test, I have seen only one example of an unsatisfactory teacher, and I do not believe my lesson was at that level.

As I said, I have enjoyed my job when working with the students. I have learned many things in my time here, but it is time to move on. I feel that our staff is divided and do not feel that I am an accepted part of Lakeland Junior High. I feel that my decision is right for me although I do not know in what direction I will be heading.

Sincerely,



Diana K. Baker

**Lakeland Jt. School District No. 272**

**Recommended Certified Staff for the 2015-16 School Year**

<b>Employee</b>	<b>Building</b>
Albertson, Roy	401 TLHS
Allen, Robyn	202 TLJHS
Allred, Maria	103 AE
Allison, Matthew	301 LHS
Amos, Kelly	401 TLHS
Anderson, Julie	103 AE
Anderson, Mike	401 TLHS
Anderson, Rick	301 LHS
Asher, Amber	201 LJHS
Asher, Shelly	301 LHS
Badertscher, Jennifer	201 LJHS
Badger, Kelsie	101 JBE
Baker, Bruce	105 GE
Baker, Josh	201 LJHS
Barkley, Marcii	101 JBE
Bauman, Laura	103 AE
Bean, Danielle	301 LHS
Beattie, Krista	491 MTV
Bevacqua, Colleen	301 LHS
Beyer, Cindy	401 TLHS
Biggs, Amy	103 AE
Bishop, Neal	101 JBE
Blayne, Stephanie	103 AE
Boots, Jennifer	103 AE
Boyd, Randy	202 TLJHS
Bradbury, Jason	106 TLE
Brandt, Brittany	102 SLE
Brown, Justine	106 TLE
Brown, Matt	201 LJHS
Bruner, Linda	491 MTV
Burgan, Travis	491 MTV
Busch, Ken	301 LHS
Cameron, Liz	201 LJHS
Cashman, Debra	102 SLE
Chaney, Kelly	101 JBE
Chapple, Greg	201 LJHS
Chatterton, Heather	104 BKE
Clark, Lori	102 SLE
Claussen, Trisha	101 JBE

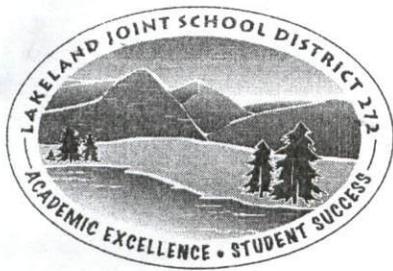
Conrath, Mary	104 BKE
Cooksey, Gina	105 GE
Craig, Andrew	201 LJHS
Cronnelly, Tim	401 THS
Curry, Sandra	103 AE
Cushman, Levi	201 LJHS
Davis, Jo-Dene	103 AE
Decker, Nara	104 BKE
Derrick, Debbie	106 TLE
DeVore, Jodie	105 GE
Donart, Alaina	105 GE
Douglas, Melissa	104 BKE
Dunbar-Runyan, Lesley	105 GE
Duncan, Terri	301 LHS
Duran, Jacqui	401 TLHS
Eacho, Chelsie	101 JBE
Edelblute, Rob	106 TLE
Eleazer, Lauren	101 JBE
Emory, Jennifer	202 TLJHS
Epling, Patty	104 BKE
Ferguson, Megan	401 THS
Forsythe, Sara	301 LHS
Foster, Laura	105 GE
Fox-Lopp, Jessica	301 LHS
Frank, Stacy	101 JBE
Friis, Corey	104 BKE
Fuhr, Emily	106 TLE
Gabiou, Amy	DO
Gabrick, Patti	102 SLE
Garitone, Kylee	104 BKE
Garwood, Michelle	401 TLHS
George, Matt	202 TLJHS
George, Wendy	103 AE
Gerstenberger, Judy	102 SLE
Gill, Rachel	106 TLE
Goldman, Galen	201 LJHS
Gorton, Cherokee	201 LJHS
Gorton, Mark	491 MTV
Graupman, Katie	401 TLHS
Gray, Kathy	102 SLE
Hall, Colleen	301 LHS
Hall, Shannon	301 LHS
Hallett, Melanie	104 BKE
Harms, Jamie	101 JBE

Hasz, Rebecca	301 LHS
Hauck, Kim	401 TLHS
Haukenes, Iva	105 GE
Hayenga, Jena	491 MTV
Hayes, Aaron	104 BKE
Haynes, Nick	301 LHS
Henderson, Tammie	201 LJHS
Hill, Kim	102 SLE
Hoffman, Jimmy	201 LJHS
Hostetler, Shana	104 BKE
Houy, Carol	106 TLE
Howard, Sarah	104 BKE
Hoyt, Jan	105 GE
Hutson, Lindsay	101 JBE
Jacobsen, Jens	301 LHS
Jarstad, Chris	401 TLHS
Jenson, Jennifer	401 TLHS
Johnson, Lindsey	401 TLHS
Johnson, Mark	301 LHS
Johnson, Molly	105 GE
Jones, Dan	301 LHS
Jones, David	102 SLE
Jorgensen, Mattie	104 BKE
Keating, John	301 LHS
Kiefer, Mandy	101 JBE
Kiefer, Tim	301 LHS
Kimball, Kim	101 JBE
Kimberling, Debbie	301 LHS
Kinzer, Julie	106 TLE
Kirk, Chantelle	104 BKE
Kluss, Brian	401 TLHS
Knigge, Cameron	401 TLHS
Knoll, Allison	301 LHS
Koch, Tona	106 TLE
Kridler, Patricia	401 TLHS
Lange, Deanna	301 LHS
Lassen, Joan	101 JBE
Lawler, Shawn	401 TLHS
Lawler, Stacie	202 TLJHS
Lawrie, Kristie	105 GE
Leach, Amanda	103 AE
Leonard, Julie	104 BKE
Little, Scott	202 TLJHS
Little, Susan (Woerz)	201 LJHS

Livingston, Ed	401 TLHS
Maddy, Mario	301 LHS
Manning, Mary Alyce	201 LJHS
Marsh, Jenny	101 JBE
Martines, Cassie	105 GE
Marvel, Mikki	301 LHS
Mason, Nancy	102 SLE
Matilla, Shannon	301 LHS
Matlock, Ann	102 SLE
McBride, Kathryne	301 LHS
McDevitt, Jeri	106 TLE
Menti, Mike	202 TLJHS
Menti, Terri	106 TLE
Miles, Bill	105 GE
Miles, Trisha	105 GE
Milks, Angela	201 LJHS
Miller, Matt	104 BKE
Miller, Molly	401 TLHS
Miller, Rebecca	104 BKE
Mitchell, Kristie	102 SLE
Moe, Lloyd	103 AE
Moffett, Janelle	201 LJHS
Moore, Karye	202 TLJHS
Morrison, Jim	105 GE
Munyer, Jacob	201 LJHS
Murphy, Keri	103 AE
Naake, Brittnee	104 BKE
Needs, Norma	104 BKE
Neff, Matt	201 LJHS
Nelson, Jodi	301 LHS
Neuberger, Keith	202 TLJHS
Nieman, Allison	202 TLJHS
Novak, Denise	301 LHS
O'Dwyer, Bridgette	104 BKE
Oneto, David	401 TLHS
Parrott, Carol	104 BKE
Paslay, Lynn	106 TLE
Penwell, Kristen	401 TLHS
Peterson, Kathy	104 BKE
Pettit, Corey	301 LHS
Pote, Sheila	DO
Potee, Julia	202 TLJHS
Price, Shynne	104 BKE
Ranney, Rob	401 TLHS

Reisenauro, Casi	401 TLHS
Rhodes, Kellie	401 TLHS
Rider, Bill	202 TLJHS
Rider, Shannon	106 TLE
Rinaldi, Kristin	104 BKE
Rogers, Ashley	102 SLE
Rogers, Pat	401 TLHS
Rotz, Ann	105 GE
Rotz, Doug	103 AE
Ryan, Lorain	301 LHS
Ryan, William	301 LHS
Sanborn, Kerinsa	102 SLE
Sandahl, Christine	401 TLHS
Sapp, Ashley	103 AE
Sayers, Denise	401 TLHS
Schilling, Sherene	301 LHS
Schnepf, Ana	101 JBE
Schwalbach, Joe	105 GE
Schwalbach, Kris	102 SLE
Scott, Danielle	103 AE
Sescilla, Mark	301 LHS
Seymour, Steve	301 LHS
Shanholtz, Kelli	103 AE
Shelton, Candi	101 JBE
Sheppard, Amy	301 LHS
Shovald, Terri	106 TLE
Siegford, Laura	201 LJHS
Siegford, Ted	101 JBE
Simpson, Jim	401 TLHS
Small, Alie	201 LJHS
Smith, Rachel	102 SLE
Spragg, Denise	101 JBE
Spurway, Laura	201 LJHS
Stewart, Fonda	101 JBE
Stiegemeier, Kayla	101 JBE
Stranger, Amy	201 LJHS
Suko, Kim	301 LHS
Teel, Sara	301 LHS
Thorp, Michelle	105 GE
Tinsley, Honey-Jean	DO
Tobin, Elaine	102 SLE
Underhill, Ed	301 LHS
Van Buskirk, Charmaine	106 TLE
Vanek, Renee	101 JBE

Vieira, Frank	301 LHS
VonTill, Stephen	105 GE
Vordahl, Renee	401 TLHS
Vose, Linda	106 TLE
Wade, Lynette	202 TLJHS
Walker, Susan	103 AE
Walling, Sandra	202 TLJHS
Walter, Linda (Lundeby)	301 LHS
Walton, Catey	401 TLHS
Watkins, Deanna	106 TLE
Way, Jordan	105 GE
Welter, Karla	104 BKE
Wilkerson, Connie	102 SLE
Williams, Janine	301 LHS
Williams, Kacy	105 GE
Williams, Linda	491 MTV
Williamson, Jake	104 BKE
Wood, Tim	401 TLHS
Worthen, Mark	101 JBE
Wuest, Holly	104 BKE
Young, Tiffani	301 LHS
Youngdell, Tiera	301 LHS
Zimmerman, Mikel	103 AE
Zimmerman, Phil	401 TLHS



**LAKELAND JOINT SCHOOL DISTRICT #272**  
**15506 N. Washington Street P.O. Box 39**  
**Rathdrum, Idaho 83858**  
Phone: 208.687.0431 Fax: 208.687.1884  
Web: [www.lakeland272.org](http://www.lakeland272.org)

## MEMO

TO: Board of Trustees  
FROM: Tom Taggart, Director of Business and Operations  
SUBJECT: Non-Certified Pay Schedule  
DATE: June 15, 2015

The proposed 2015-16 Non-certified pay schedule includes a number of changes in pay rates. These are based on state funding for non-certs as well as specific positions that have fallen behind. In the past few years we have made strides in raising some positions to better reflect reality. This schedule continues that effort in a number of situations.

The proposed schedule also includes the transition from our "salary allowance" to a less confusing pay structure. For many years we have paid employees working 30 hours of more an additional amount above their salary or wage. This was originally designed to provide employees help with dependent health insurance.

This year, during negotiations, we agreed to eliminate the allowance for teachers and fold it into teacher contract amounts. However, making the change for non-certified staff is more difficult, since we have individuals in the same job working different schedules, some who receive the allowance, and some who do not. The proposed schedule will set the salary or wage base amount and also, for those who qualify, the pay with the allowance included. This amount will not show separately on their pay stub as it does now.

As we have entered into a period of transition in the district office, everyone finds themselves doing more as changes occur. However, two individuals in the office will have the largest burden during this time. Both our Treasurer and our HR specialist are expected to oversee other functions in the office, and both have the responsibility to see operations continue as new administrators learn their jobs. Starting this year, and continuing both next year, and the following year, we are likely to see the entire district administration turnover. Much of the district historical memory will leave during this time. Much of what remains will be with these two individuals.

Based on previous practice, I would request that both Cindy Happeny, and Heidi Herndon be given an additional \$150.00 per month in recognition of the added stress and workload. This additional pay can be reviewed as office conditions warrant.

Non-certified staff gets overlooked at times as we focus on our teachers, but without them the district would not function. As the economy has improved and Washington raised its minimum wage, we have seen people leave, and open positions with fewer

applicants. Attracting and retaining quality non-certified staff is essential to the smooth operation of the district. I would recommend holding the line on the number positions and any additional hours, while rewarding those working for the district.

LAKELAND JOINT SCHOOL DISTRICT 272

Non-certificated Salary Schedule

2015-2016

(Individuals working 30 hours or more in a regular position will receive an additional \$1.25 per hour.)

**I. Clerical/Aides/Specialists**

		14-15	15-16	W \$1.25
Administrative Assistant	Year 1	\$ 11.00	\$ 11.25	\$ 12.50
D.O. Clerical	Year 2	\$ 12.35	\$ 12.62	\$ 13.87
SPED Secretary	Year 3-4	\$ 13.30	\$ 13.59	\$ 14.84
	Year 5-9	\$ 13.90	\$ 14.20	\$ 15.45
	Year 10-14	\$ 14.75	\$ 15.07	\$ 16.32
	Year 15&Up	\$ 15.20	\$ 15.53	\$ 16.78
School Secretary	Year 1	\$ 10.50	\$ 10.71	\$ 11.96
	Year 2	\$ 11.65	\$ 11.88	\$ 13.13
	Year 3-4	\$ 12.30	\$ 12.55	\$ 13.80
	Year 5-9	\$ 12.80	\$ 13.06	\$ 14.31
	Year 10-14	\$ 13.55	\$ 13.82	\$ 15.07
	Year 15&Up	\$ 14.20	\$ 14.48	\$ 15.73
Transportation Secretary	NA	\$ 12.30	\$ 12.64	\$ 13.89
Maintenance Secretary	NA	\$ 12.30	\$ 12.64	\$ 13.89
Teacher/ Library Aide/ Bus Aide	Year 1	\$ 10.00	\$ 10.20	\$ 11.45
	Year 2	\$ 10.65	\$ 10.86	\$ 12.11
	Year 3-4	\$ 11.35	\$ 11.58	\$ 12.83
	Year 5-9	\$ 11.65	\$ 11.88	\$ 13.13
	Year 10-14	\$ 12.50	\$ 12.75	\$ 14.00
	Year 15&Up	\$ 13.25	\$ 13.52	\$ 14.77
Technology Assistant	Year 1	\$ 11.50	\$ 11.75	\$ 13.00
	Year 2	\$ 12.00	\$ 12.30	\$ 13.55
	Year 3-4	\$ 12.50	\$ 12.80	\$ 14.05
	Year 5-9	\$ 13.10	\$ 13.40	\$ 14.65
	Year 10-14	\$ 13.75	\$ 14.10	\$ 15.35
	Year 15&Up	\$ 14.40	\$ 14.75	\$ 16.00
Temp. Teacher Aide/ Noon Duty Aide/ Substitute Teacher Aide or Secretary	Year 1	\$ 8.60	\$ 8.77	NA
	Year 2+	\$ 9.15	\$ 9.33	NA

**II. Maintenance & Custodial**

Maintenance Worker	Year 1	\$ 13.50	\$ 13.85	\$ 15.10
	Year 2	\$ 14.30	\$ 14.65	\$ 15.90
	Year 3-4	\$ 14.85	\$ 15.20	\$ 16.45
	Year 5-9	\$ 15.70	\$ 16.05	\$ 17.30
	Year 10-14	\$ 16.50	\$ 16.85	\$ 18.10
	Year 15&Up	\$ 16.95	\$ 17.30	\$ 18.55
Head Custodian	Year 1	\$ 10.90	\$ 11.20	\$ 12.45
	Year 2	\$ 11.40	\$ 11.72	\$ 12.97
	Year 3-4	\$ 12.15	\$ 12.49	\$ 13.74
	Year 5-9	\$ 12.65	\$ 13.00	\$ 14.25
	Year 10-14	\$ 13.40	\$ 13.77	\$ 15.02
	Year 15&Up	\$ 13.95	\$ 14.33	\$ 15.58
Day/Night Custodians	Year 1	\$ 9.90	\$ 10.10	\$ 11.35
	Year 2	\$ 10.40	\$ 10.60	\$ 11.85
	Year 3-4	\$ 10.90	\$ 11.15	\$ 12.40
	Year 5-9	\$ 11.40	\$ 11.60	\$ 12.85
	Year 10-14	\$ 11.65	\$ 11.85	\$ 13.10
	Year 15&Up	\$ 12.35	\$ 12.60	\$ 13.85
Custodial Trainer	NA	\$ 14.35	\$ 14.64	\$ 15.89

Part-time Adult Maintenance	NA	\$ 9.65	\$ 9.85	NA
Part-time Adult Maintenance - Lead	NA	\$ 10.50	\$ 10.70	NA
Part-time/Seasonal Student Maintenance	NA	\$ 8.50	\$ 8.65	NA
Mail & Supply Delivery	NA	\$ 9.32	\$ 9.50	NA
All Custodial or Maintenance Substitutes	NA	\$ 8.90	\$ 9.10	NA

### III. Transportation

Lead Mechanic	NA	\$ 20.00	\$ 20.75	\$ 22.00
Mechanic	NA	\$ 19.30	\$ 20.00	\$ 21.25

Bus Driver	Year 1	\$ 13.64	\$ 13.91	\$ 15.16
	Year 2	\$ 14.80	\$ 15.10	\$ 16.35
	Year 3-4	\$ 15.45	\$ 15.80	\$ 17.05
	Year 5-9	\$ 16.50	\$ 16.85	\$ 18.10
	Year 10-14	\$ 17.05	\$ 17.40	\$ 18.65
	Year 15&Up	\$ 17.50	\$ 17.85	\$ 19.10

All Transportation Substitutes	Year 1	\$ 12.75	\$ 13.00	NA
	Year 2	\$ 13.15	\$ 13.45	NA
	Year 3+	\$ 14.50	\$ 14.80	NA

### IV. Other

Social Behavior Specialist	NA	\$ 20.00	\$ 20.00	NA
Tutor, Homebound Student (Certified)	NA	\$ 20.00	\$ 20.00	NA
Tutor, Homebound Student (Non-Certified)	NA	\$ 14.50	\$ 14.50	NA

Sign Language Interpreter	NA	\$ 15.45	\$ 15.85	NA
Near Peer Aide	NA	\$ 12.75	\$ 13.00	NA

Substitute Teacher	NA	\$ 72.00	\$ 72.00	NA
Substitute Teacher , Long Term	NA	\$ 80.00	\$ 80.00	NA

### V. BASE Program

BASE Aide	Year 1	\$ 9.25	\$ 9.50	\$ 10.75
	Year 2	\$ 9.75	\$ 10.00	\$ 11.25
	Year 3-4	\$ 10.25	\$ 10.50	\$ 11.75
	Year 5-9	\$ 10.75	\$ 11.00	\$ 12.25
	Year 10-14	\$ 11.25	\$ 11.50	\$ 12.75
	Year 15&Up	\$ 11.75	\$ 12.00	\$ 13.25

BASE Site Coordinator	Year 1	\$ 10.15	\$ 10.44	\$ 11.69
	Year 2	\$ 10.90	\$ 11.20	\$ 12.45
	Year 3-4	\$ 11.50	\$ 11.82	\$ 13.07
	Year 5-9	\$ 12.00	\$ 12.33	\$ 13.58
	Year 10-14	\$ 12.70	\$ 13.05	\$ 14.30
	Year 15&Up	\$ 13.45	\$ 13.82	\$ 15.07

BASE District Coordinator	NA	\$ 33,200	\$ 34,196	\$ 36,796
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**VI. Specialized Personnel**

Maintenance Supervisor	NA	\$ 48,750	\$ 49,774	\$ 52,374
Transportation Supervisor	NA	\$ 52,000	\$ 52,001	\$ 54,601
Asst Transportation Supervisor	NA	\$ 33,500	\$ 34,405	\$ 37,005
Network Administrator	NA	\$ 46,600	\$ 47,672	\$ 50,272
Technical Support Specialist	NA	\$ 46,600	\$ 47,672	\$ 50,272
Human Resources Specialist	NA	\$ 22.05	\$ 23.24	\$ 24.49
Treasurer	NA	\$ 21.06	\$ 22.20	\$ 23.45
Payroll Specialist	NA	\$ 15.80	\$ 16.15	\$ 17.40
Accounts Payable	NA	\$ 15.00	\$ 16.25	\$ 17.50
Clerk	NA	\$ 13.55	\$ 14.23	\$ 15.48
Sub Coordinator	NA	\$ 10.20	\$ 10.60	NA

Any individual on a work improvement plan will not receive an increase until performance has improved to a satisfactory level.

Individuals working in temporary positions who qualify for coverage under the Affordable Care Act, do not qualify for the additional \$1.25 wage.



*LAKELAND JOINT SCHOOL DISTRICT #272*

*15506 N. Washington Street P.O. Box 39*

*Rathdrum, Idaho 83858*

*Phone: 208.687.0431*

*Web: lakeland272.org*

Assistant Principal's and first year Administrator Contracts

Lakeland High School:

Curt Carr

Trent Derrick

Timberlake High School:

Brandi Johnson

Mountain View Alternative High School

Paul Uzzi

Twin Lakes Elementary

Libbi Keyes

May 26, 2015

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

We are pleased to confirm our understanding of the services we are to provide Lakeland Joint School District No. 272 for the year ended June 30, 2015. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Lakeland Joint School District No. 272 as of and for the year ended June 30, 2015. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Lakeland Joint School District No. 272's 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. As part of our engagement, we will apply certain limited procedures to Lakeland Joint School District No. 272's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited.

1. Management's Discussion and Analysis.

We have also been engaged to report on supplementary information other than RSI that accompanies Lakeland Joint School District No. 272's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole.

1. Combining and individual fund financial statements.
2. Schedule of expenditures of federal awards.

We will also prepare the Idaho Financial Accounting Management System (IFARMS) for the year ended June 30, 2015.

### **Audit Objectives**

The objective to our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on –

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments on 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The OMB Circular A-133 report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act

Amendments of 1996; and the provisions of OMB Circular A-133, and will include tests of accounting records, a determination of major program(s) in accordance with OMB Circular A-133, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the board of trustees of Lakeland Joint School District No. 272. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement

### **Audit Procedures - General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because of the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors or any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engagement as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and

direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by general accepted auditing standards.

#### **Audit Procedures – Internal Control**

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our test, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and OMB Circular A-133.

#### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Lakeland Joint School District No. 272's compliance with applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Circular A-133 *Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Lakeland Joint School District No. 272's major programs. The purpose of these procedures will be to express an opinion on Lakeland Joint School District No. 272's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Lakeland Joint School District No. 272 in conformity with U.S. generally accepted accounting principles and OMB Circular A-133 based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

### **Management Responsibilities**

Management is responsible for (1) establishing and maintaining effective internal controls, including internal control over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of

that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a correct action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with OMB Circular A-133. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in a written representation letter that (1) you are responsible for the presentation of the schedule of expenditures of federal awards in accordance with OMB Circular A-133; (2) that you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with OMB Circular A-133; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us

in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits or studies. You are also responsible for providing management's view on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusions of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan), along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report to you to include in the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to the school district; however, management is responsible for distribution of the reports and financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Hayden Ross, PLLC and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Hayden Ross, PLLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the federal or state agency. If we are aware that a federal award agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in July and to issue our reports no later than November 10, 2015. Brad Lewis is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be \$13,500. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee before we incur the additional costs.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2013 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Lakeland Joint School District No. 272 and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

HAYDEN ROSS, PLLC

*Tony Matson*

Tony Matson, CPA

RESPONSE:

This letter correctly sets forth the understanding of Lakeland Joint School District No. 272.

Management signature: *David R. McNewell*

Title: *Director of Business & Operations*

Date: *June 5, 2015*

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

# Evans & Poulsen P.A.

Certified Public Accountants

Members of the American Institute of CPA's  
and the Idaho Society of CPA's  
Edward G. Evans, CPA  
Jeffrey D. Poulsen, CPA

## System Review Report

October 23, 2013

To the Owners of  
Hayden Ross, PLLC  
and the Peer Review Committee of the Idaho Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Hayden Ross, PLLC (the firm) in effect for the year ended May 31, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Hayden Ross, PLLC in effect for the year ended May 31, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Hayden Ross, PLLC has received a peer review rating of *pass*.

*Evans & Poulsen*

Evans & Poulsen, P.A.



**LAKELAND JOINT SCHOOL DISTRICT #272**  
**15506 N. Washington Street P.O. Box 39**  
**Rathdrum, Idaho 83858**  
Phone: 208.687.0431 Fax: 208.687.1884  
Web: www.lakeland272.org

**MEMO**

TO: Board of Trustees  
FROM: Tom Taggart, Director of Business and Finance  
SUBJECT: Budget Transfers  
DATE: June 15, 2015

I would request that the Board authorize the following transfers:

Bus Depreciation –		
From fund 100 to fund 420		\$116,859.00
Grant Close Out –		
From fund 240 to fund 100		\$ 6,483.74

LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

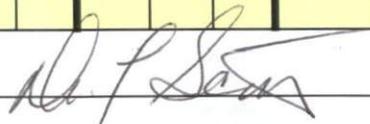
School\_\_ Betty Kiefer Elementary

Month/Year \_\_ June 15

RECEIVED JUN 10 2015

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											1	
7																						
8																						
9																						
10																						
11																						
12																						36
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 : June 2015

RECEIVED JUN 2 2015

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																						
10																						
11																						
12																						37
TOTAL										0	0	0	0	0	0	0	0	0	0	0	0	0

ADMINISTRATOR'S SIGNATURE 

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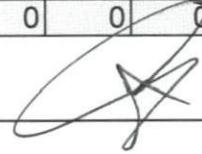


**LAKELAND JOINT SCHOOL DISTRICT #272**  
**Discipline Report**

RECEIVED JUN 10 2015

School \_\_\_\_\_ TJHS  
 Date: June, 2015

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											1										3	
8																						
9																						
10																						
11																						
12																					39	
TOTAL	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	3	0

ADMINISTRATOR'S SIGNATURE 

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### Incident List

**Search Filter**

Filter by:  Date Range  Incident Title  Incident ID  Incident Type

Starting Date 06/01/2015  (MM/DD/YYYY) X

Ending Date 06/05/2015  (MM/DD/YYYY)

Incident Type SDFS Reportable^ X

**Incidents - Total Found: 1**

ID	Title	Incident Date	School
39480	1st Offense, Fighting, 7th-Male, OSS-3	06/02/2015 02:47 PM	Timberlake Junior High School

<< First < Previous 1 Next > Last >>

**Legend**

Icons  - Date Entry |



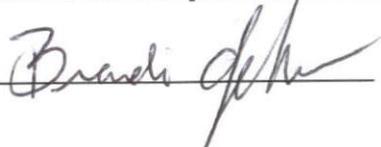
LAKELAND JOINT SCHOOL DISTRICT #272  
Discipline Report

RECEIVED JUN 09 2015

School THS  
Date: May 2015

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										2		2								3	1	
10																						
11																						
12											2										6	
TOTAL	0	0	0	0	0	0	0	0	0	2	2	2	0	0	0	0	0	0	0	3	7	0

ADMINISTRATOR'S SIGNATURE



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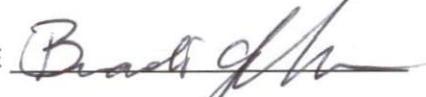
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RECEIVED JUN 09 2015

LAKELAND JOINT SCHOOL DISTRICT #272  
Discipline Report

School THS  
Date: June 2015

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		4			5							5	37	1?	
10													1							3			
11																							
12																						43	
TOTAL	0	0	0	0	0	0	0	1	0	4	0	6	1	0	0	0	0	0	0	0	8	38	?

ADMINISTRATOR'S SIGNATURE 

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RECEIVED JUN 11 2015

**LAKELAND JOINT SCHOOL DISTRICT #272**  
**Discipline Report**

School: MOUNTAIN VIEW ALT HIGH SCHOOL

Month/Year: JUNE 2015

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																					44
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   
 Paul A. Uzzi, 6/11/2015

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**LAKELAND JOINT SCHOOL DISTRICT #272**  
**Discipline Report**

School\_ Athol  
 Month/Year \_\_\_ May 2015

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																					
3																					
4												3									4
5										2											4
6																					
7																					
8																					
9																					
10																					
11																					
12																					
<b>TOTAL</b>																					

ADMINISTRATOR'S SIGNATURE \_\_\_\_\_

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**LAKELAND JOINT SCHOOL DISTRICT #272**  
**Discipline Report**

School **GE SDFS**  
 Month/Year **6 15**

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																						
7																						
8																						
9																						
10																						
11																						
12																						
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>																

ADMINISTRATOR'S SIGNATURE \_\_\_ BJ DeAustin

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**LAKELAND JOINT SCHOOL DISTRICT #272**  
**Discipline Report**

School **GE SDFS**  
 Month/Year **5 15**

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										1									1	4	
6																					
7																					
8																					
9																					
10																					
11																					
12																					
<b>TOTAL</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>4</b>									

ADMINISTRATOR'S SIGNATURE \_\_\_ BJ DeAustin

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LAKELAND JOINT SCHOOL DISTRICT #272  
Discipline Report

School Month/Year      GE      SDFS  
5 15

RECEIVED JUN 12 2015

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										1									1	4		
6																						
7																						
8																						
9																						
10																						
11																						48
12																						
TOTAL	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	1	4		

ADMINISTRATOR'S SIGNATURE \_\_\_ BJ DeAustin 

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RECEIVED JUN 1 2 2015

**LAKELAND JOINT SCHOOL DISTRICT #272**  
**Discipline Report**

School **GE SDFS**  
 Month/Year **6 15**

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																						
7																						
8																						
9																						
10																						
11																						
12																						49
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

ADMINISTRATOR'S SIGNATURE BJ DeAustin 

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