

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, October 12, 2015, 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. **Welcome Visitors/Pledge of Allegiance 5:00 p.m.**
- C. **Executive Session per Idaho Code 74-206 (1) (b)**
 - 1. Student 2015-I
 - 2. Student 2015-H
 - 3. Personnel
- D. **Approve Agenda**
- E. **Consent Agenda**
 - 1. Minutes of Previous Meeting(s) - Special Meeting of 09/10/2015, Regular Meeting of 09/14/2015, and Special Meeting of 09/21/2015 3
 - 2. Regular and Special Bills 13
- F. **Report and Presentation Agenda**
 - 1. LEA
 - 2. Visitor Presentations
 - a. Auditors Report FY 2014-2015- Hayden & Ross, P.A. 28
 - 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. Kristie Mitchell, Principal Spirit Lake Elementary
 - b. Dave McDowell- Financial 117
 - c. Lisa Sexton
 - 1) Curriculum Day
 - 2) Report Card Committee
 - 3) Town Hall Meetings
- G. **Action Agenda**
 - 1. Approve/deny the hiring of new personnel as presented 119
 - 2. Approve/deny supplemental contracts 120
 - 3. Approve/deny High School Graduation Dates, Times, and Locations as presented
 - Lakeland High School: **June 8, 2016- 7:00 p.m. at Real Life Ministries**
 - Timberlake High School: **June 10, 2016- 6:00 p.m. at Timberlake High School**

4. Approve/deny to Expel Student 2015-H	
5. Approve/deny to Expel Student 2015-I	
6. Approve/deny the recommended personnel for appointment to the Certified Sick Leave Council	126
7. Approve/deny the agreements with the University of Idaho, Timberlake High School, and Lakeland High School for the "Near Peer" Program	127
8. Approve/deny updates with the Continuous Improvement Plan (Strategic Plan)	129
9. Approve/deny declaring the presented list of assets as surplus	
H. <u>Discussion Agenda</u>	
1. 1st Read on Draft Policies/Revisions	
a. Policy #2435 Advanced Opportunities	161
b. Policy #2610 Advancement Requirements (9-12)	165
c. Promotion Criteria for Grades 7 and 8 (Admin. Guidelines)	166
2. October 1st ISBA Region I Meeting- Recap	
3. Correspondence	
a. Discipline Reports	167
b. Other	178

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
SPECIAL BOARD MEETING, SEPTEMBER 10, 2015**



**5:00 p.m. Special Meeting
EMERGENCY LEVY**

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

ADMINISTRATION PRESENT

Superintendent Brad Murray
Assistant Superintendent Lisa Sexton
Director of Business & Operations Dave McDowell
Clerk Brook Cunningham

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

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

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

Chairman Brown gave welcome and led in the pledge.

C. **Approve Agenda**

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

D. **Action Items**

1. Approve/deny an Emergency Levy for the 2015/2016 School Year as presented by Administration

Brad Murray spoke on the boundary changes and gave school and grade enrollment totals. Dave McDowell also presented a computation worksheet based on current day enrollment reflecting a 29 student increase from the previous year. McDowell recommended the Board approve the emergency levy based on the September 14, 2015 final enrollment numbers in which those numbers should stay within at least 10 students either way.

***THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
SPECIAL BOARD MEETING, SEPTEMBER 10, 2015***

Motion was made by TRUSTEE WALLACE and seconded by TRUSTEE SKUBITZ to approve an Emergency Levy based on Monday September 14, 2015 final enrollment numbers within 10 students either way. Hearing all ayes, motion carried unanimously.

F. **Adjournment**

Meeting adjourned at 5:33 p.m.

Attest:

Respectfully Submitted:

Larry Brown, Chairman

Brook A. Cunningham

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
REGULAR BOARD MEETING, SEPTEMBER 14, 2015**

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Meeting Location
Lakeland Joint School District Administrative Offices
15506 N Washington Street
Rathdrum, ID 83858



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

BOARD MEMBERS PRESENT

Chairman Larry Brown (Zone 5) (ARRIVED AT 5:10 P.M.)
Trustee Kyle Olmstead (Zone 1)
Trustee John Shaffer (Zone 2)
Trustee Tim Skubitz (Zone 3)
Trustee Brian Wallace (Zone 4) (ABSENT)

ADMINISTRATION PRESENT

Superintendent Brad Murray
Assistant Superintendent Lisa Sexton (ABSENT)
Director of Business Dave McDowell
Clerk Brook Cunningham

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

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

B. Executive Session as authorized by Idaho Code 74-206 (1) (b) 5:00 p.m.

At 5:02 p.m. Vice Chairman Skubitz announced the next order of business would be consideration of the Board recessing into executive session as authorized by Idaho Code 74-206 (1) (b). After a full and complete discussion, upon motion duly made by TRUSTEE SHAFFER and seconded by TRUSTEE OLMSTEAD the following resolution was presented:

BE IT RESOLVED, that the Board of Trustees of Lakeland Joint School District No. 272 recess from public meeting into Executive Session pursuant to Section 74-206 (1) (b), Idaho Code, in order to conduct student hearings.

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.

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
REGULAR BOARD MEETING, SEPTEMBER 14, 2015**

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 Skubitz declared said resolution adopted.

Administration also in attendance of this Executive Session included Superintendent Brad Murray and Director of Information Systems Georgeanne Griffith. Assistant Superintendent Lisa Sexton was absent and Clerk Brook Cunningham excused herself from this student hearing.

Timberlake High School Principal Kurt Hoffman was also in attendance.

1. Student 2014-M

Student 2014-M and father along with Kurt Hoffman entered Executive Session at 5:03 p.m. The father and the student exited Executive Session at 5:11 p.m. Clerk Brook Cunningham entered Executive Session at this time.

Mr. Kurt Hoffman exited Executive Session at 5:13 p.m.

2. Student 2015-F

Student 2015-F along both parents, and Kootenai County Diversion Officer Kellie Jo Hillard entered Executive Session at 5:26 p.m. Lakeland Junior High Principal Todd Spear was also in attendance of this hearing.

Student 2015-F along with both parents exited Executive Session at 5:45 p.m. Kellie Jo Hillard remained.

At 5:54 p.m. Kellie Jo Hillard exited Executive Session.

The Board adjourned from Executive Session at 6:04 p.m.

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

At 6:04 p.m. Chairman Brown called the meeting to order.

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
REGULAR BOARD MEETING, SEPTEMBER 14, 2015**

D. Approve Agenda

Motion was made by TRUSTEE SHAFFER and seconded by TRUSTEE OLMSTEAD to approve with one amendment adding the Coeur d'Alene Tribe donation to Action Item #6. Hearing all ayes, motion carried unanimously.

E. Consent Agenda

1. Minutes of Previous Meeting(s) - Regular Meeting of 08/10/2015
2. Regular and Special Bills

Motion was made by TRUSTEE OLMSTEAD and seconded by TRUSTEE SHAFFER to approve the Consent Agenda as presented. Hearing all ayes, motion carried unanimously.

F. Report and Presentation Agenda

1. LEA

No one from the LEA was present.

2. Visitor Presentations

There were no visitor presentations.

3. Staff Reports
 - a. Website and Facebook review

Superintendent Murray asked Clerk Brook Cunningham to take the Board on a tour of the updated website and Facebook page.

- b. Kevin Doyle, Food Service

Kevin Doyle made a presentation on the new menu application Nutrislice.

- c. Paul Uzzi, Mountain View

Mountain View Principal Paul Uzzi reported that Mountain View is off to a great start. Last year Mountain View had 27 seniors graduate with 2 of them graduating a year early. Currently Mountain View has 101 students enrolled including 33 seniors.

Mr. Uzzi also spoke on a couple of intervention programs that were started this year at Mountain View. He also talked about raising money for a greenhouse in the back of the school.

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
REGULAR BOARD MEETING, SEPTEMBER 14, 2015**

- d. Dave McDowell
 - 1) Financial

Dave McDowell informed that some purchase requests have been directed back to maintenance to look at on hand inventory in order to avoid unnecessary purchases.

The District's final number for the emergency levy is \$184,140.

Summer maintenance projects have concluded.

G. **Action Agenda**

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

Brad Murray commented that there are two last minute teacher resignations. Kyle Olmstead asked if these individuals had already signed contracts, in which Superintendent Murray replied they had; however, Administration had already found suitable replacements.

Motion was made by TRUSTEE SKUBITZ and TRUSTEE OLMSTEAD to approve the Notifications of Staff Resignations/Retirements/Leaves as presented. Hearing all ayes, motion carried.

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

Motion was made by TRUSTEE OLMSTEAD and TRUSTEE SKUBITZ to approve the hiring of new personnel as presented. Hearing all ayes, motion carried.

- 3. Approve/deny supplemental contracts

Motion was made by TRUSTEE SKUBITZ and TRUSTEE OLMSTEAD to approve the supplemental contracts as presented. Hearing all ayes, motion carried.

- 4. Approve/deny transportation route changes/additions

Dave McDowell reported there had been a couple of changes. A parent from Timberlake High School made a petition for change in the Spirit Lake Shores area in which the stop for that student would be 3rd and Main. He also informed that transportation added two additional stops in Rathdrum to accommodate students going to Twin Lakes Elementary.

Motion was made by TRUSTEE SKUBITZ and TRUSTEE OLMSTEAD to approve the transportation route changes/additions as presented. Hearing all ayes, motion carried.

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
REGULAR BOARD MEETING, SEPTEMBER 14, 2015**

5. Approve/deny Fall Athletic Schedules for the Junior Highs as presented

Motion was made by TRUSTEE SHAFFER and TRUSTEE OLMSTEAD to approve the Fall Athletic Schedules for the Junior Highs as presented. Hearing all ayes, motion carried.

6. Approve/deny Transferring \$5,000 donated by the Kootenai Tribe of Idaho to the Lakeland Education Foundation

Motion was made by TRUSTEE SKUBITZ and TRUSTEE SHAFFER to approve transferring the donation of \$5,000 from the Kootenai Tribe of Idaho and the donation of \$7,500 from the Coeur d'Alene Tribe to Lakeland Education Foundation. Hearing all ayes, motion carried.

7. Approve/deny cooperative agreement with North Idaho College for field experiences

Motion was made by TRUSTEE SKUBITZ and TRUSTEE OLMSTEAD to approve cooperative agreement with North Idaho College for field experiences. Hearing all ayes, motion carried.

8. Approve/deny the 2015-16 Member Agreement with IDLA

Motion was made by TRUSTEE SKUBITZ and TRUSTEE SHAFFER to approve the 2015-16 Member Agreement with IDLA. Hearing all ayes, motion carried.

9. Approve/deny the Idaho Career Information System's Agreement (CIS) with the Department of Labor as presented.

Motion was made by TRUSTEE SKUBITZ and TRUSTEE OLMSTEAD to approve the Idaho Career Information System's Agreement (CIS) with the Department of Labor as presented. Hearing all ayes, motion carried.

10. Approve/deny the Placement Fee Contract with ProCare Therapy as presented

Dave McDowell explained this was a Head Hunting firm in which found our new School Psych.

Motion was made by TRUSTEE SKUBITZ and TRUSTEE SHAFFER to approve the agreement as presented. Hearing all ayes, motion carried.

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
REGULAR BOARD MEETING, SEPTEMBER 14, 2015**

11. Approve/deny to re-admit Student 2014-M for the 2015-16 School Year

Motion was made by TRUSTEE SHAFFER and TRUSTEE SKUBITZ to approve to re-admit 2014-M for the 2015-16 School Year per the conditions discussed in Executive Session. Hearing all ayes, motion carried.

12. Approve/deny to re-admit Student 2015-F per the parent's request for the 2015-16 School Year

Motion was made by TRUSTEE SKUBITZ to deny re-admittance at this time however; the student must pick up additional credits prior to next semester. After further discussion the motion died for a lack of a second.

Motion was made by TRUSTEE OLMSTEAD and seconded by TRUSTEE SHAFFER to readmit Student 2015-F for the purpose to enroll as an IDLA student off Lakeland School District Campus. The student must provide proof of enrollment with at least 3 courses and actual credits earned to the Board. The student must request a re-admittance hearing in January prior to second semester for consideration of enrollment. The student must not be on school district property without administration's approval. Hearing all ayes, motion carried.

13. Approve/deny Fund Balance Policy #7050

Motion was made by TRUSTEE OLMSTEAD and TRUSTEE SKUBITZ to approve the Fund Balance Policy #7050 as presented. Hearing all ayes, motion carried.

14. Approve/deny Alternate Authorization for Rebecca Hasz

Motion was made by TRUSTEE SKUBITZ and TRUSTEE OLMSTEAD to approve the Alternate Authorization for Rebecca Hasz as presented. Hearing all ayes, motion carried. This would be a one year authorization.

H. **Discussion Agenda**

1. Correspondence

The Board scheduled a Special Meeting for Monday September 21, 2015 at 5:15 p.m. in order to conduct a student hearing.

Meeting adjourned at 7:18.

Attest:

Larry Brown, Chairman

Respectfully Submitted:

Brook Cunningham, Clerk

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
SPECIAL BOARD MEETING, SEPTEMBER 21, 2015**



**5:15 p.m. Special Meeting
EXECUTIVE SESSION**

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

ADMINISTRATION PRESENT

Superintendent Brad Murray
Director of Information Systems Georganne Griffith
Clerk Brook Cunningham

A. **Call to Order 5:15 p.m.**

Chairman Brown called the meeting to order at 5:15 p.m.

B. **Welcome Visitors/ Pledge of Allegiance 5:15 p.m.**

Chairman Brown gave welcome to those who were present and led in the pledge.

C. **Approve Agenda**

Motion was made by TRUSTEE SHAFFER and seconded by TRUSTEE OLMSTEAD to approve the agenda as presented. Hearing all ayes, motion carried.

D. **Executive Session as authorized by Idaho Code 74-206 (1) (b) 5:15 p.m.**

At 5:16 p.m. Chairman Brown announced the next order of business would be consideration of the Board recessing into executive session as authorized by Idaho Code 74-206 (1) (b). After a full and complete discussion, upon motion duly made by TRUSTEE OLMSTEAD and seconded by TRUSTEE SHAFFER the following resolution was presented:

BE IT RESOLVED, that the Board of Trustees of Lakeland Joint School District No. 272 recess from public meeting into Executive Session pursuant to Section 74-206 (1) (b), Idaho Code, in order to conduct a student hearing.

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
SPECIAL BOARD MEETING, SEPTEMBER 21, 2015**

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, Chairman Brown declared said resolution adopted.

Administration also in attendance of this Executive Session included Superintendent Brad Murray, Director of Information Systems Georgeanne Griffith and Clerk Brook Cunningham. Principal Chris McDougall was also present.

1. Student 2015-G

At 5:17 p.m. Student 2015-G entered Executive Session along with aunt, friend, and Juvenile Diversion Officer, Kelly Jo Hilliard.

At 5:43 p.m. Student 2015-G along with aforementioned individuals exited Executive Session.

The Board adjourned Executive Session at 5:52 p.m.

D. Action Items

1. Approve/deny to expel Student 2015-G

Motion was made by TRUSTEE WALLACE and seconded by TRUSTEE OLMSTEAD to expel Student 2015-G for one calendar year, but modify the expulsion in order to immediately re-admit the student on a behavior and academic contract set forth by Administration. Hearing all ayes, motion carried.

The Board adjourned at 5:55 p.m.

Attest:

Respectfully Submitted:

Larry Brown, Chairman

Brook A. Cunningham, Clerk

TLE (106)												
TLE LITE (106)												
COMM GRDN (101)												
FOOD SVC												
THS GNRT (401)												
LJHS SIGN (201)												
TJHS (202)												
BKE (104)												
SUB TOTAL												
TOTAL												
CHECK DATE												

Bar Circle "S" Water 100 661000 331 105 000 Garwood

	Irrigation					CHECK	INVOICE
Date	Reading		Reading		TOTAL	DATE	NUMBER
July 2015	59622900	848.54	3045300	33.87	\$882.41	7/15/2015	JUNE 15 WATER
Aug 2015	60748900	1,973.62	3057600	35.78	\$2,009.40	8/14/2015	JULY 15 WATER
Sept 2015	62259900	2,643.52	3061300	27.43	\$2,670.95	9/15/2015	AUG 15 WATER
Oct 2015	62964800	1,213.48	3085900	57.18	\$1,270.66	10/15/2015	SEPT 15 WATER
Nov 2012							
Dec 2012							
Jan 2013							
Feb 2013							
Mar 2013							
April 2013							
May 2013							
June 2013							
					\$6,833.42		
July 2013							
Aug 2013							
Sept 2013							
Oct 2013							
Nov 2013							
Dec 2013							
Jan 2014							
Feb 2014							
Mar 2014							
April 2014							
May 2014							
June 2014							
					\$0.00		
July 2014							
Aug 2014							
Sept 2014							
Oct 2014							
Nov 2014							
Dec 2014							
Jan 2015							
Feb 2015							
Mar 2015							
April 2015							
May 2015							
June 2015							
					\$0.00		

CITY OF ATHOL 100 661000 331 103 000 683-2101

C-0010		C-0011			TOTAL	CHECK	INVOICE
DATE	READING		READING			DATE	NUMBER
JULY 2015	2618	35.00	21411	279.20	314.20	7/15/2015	JULY 15
AUG 2015	2674	47.10	21811	425.50	472.60	7/31/2015	AUG 15
SEPT 2015	2735	52.60	22353	581.70	634.30	8/31/2015	SEPT 15
OCT 2015	2754	35.00	22752	424.40	459.40	9/9/2015	OCT 15
NOV 2015							
DEC 2015							
JAN 2016							
FEB 2016							
MAR 2016							
APR 2016							
MAY 2016							
JUNE 2016							
		169.70		1,710.80	1,880.50		
JULY 2016							
AUG 2016							
SEPT 2016							
OCT 2016							
NOV 2016							
DEC 2016							
JAN 2017							
FEB 2017							
MAR 2017							
APR 2017							
MAY 2017							
JUNE 2017							
		0.00		0.00	0.00		
JULY 2017							
AUG 2017							
SEPT 2017							
OCT 2017							
NOV 2017							
DEC 2017							
JAN 2018							
FEB 2018							
MAR 2018							
APR 2018							
MAY 2018							
JUNE 2018							

City of Rathdrum Accounts (Water 100 661000 331 ??? 000) (Sewer 100 661000 335 080 000) 687-0261

2015-16		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
DO (001)	7.1640.1	27.75	121.50	24.50	56.70	24.50	56.70						
TRAN (002)	7.1660.1	28.50	64.80	28.50	81.00	28.50	56.70						
Food Serv	7.1610.1	65.35	315.90	51.70	145.80	60.80	259.20						
JBE (101)	7.1620.1	112.80	907.20	102.40	777.60	114.75	931.50						
JBE Annex(101)	7.1630.1	46.50	72.90	46.50	48.80	46.50	48.80						
BKE (104)	7.1580.1	64.50	48.80	64.50	48.80	68.40	129.60						
BKE Irrig (104)	4.1585.1	1,082.35		1,619.25		1,663.45							
LJHS (201)	7.1670.1	243.90	2,316.60	256.25	2,470.50	303.70	3,061.80						
LJHS Field (013)	4.1650.1	303.00		728.75		804.80							
LHS (301)	7.1570.1	78.15	251.10	72.30	178.20	97.00	486.00						
LHS Irrig (007)	4.0616.1	1,022.80		1,128.10		610.05							
LHS Field (008)	4.1600.1	644.25		703.40		759.30							
LHS FBF RR	7.0002.1		48.80		48.80		48.80						
MVAS (491)	7.1590.1	223.95	64.80	243.45	56.70	257.10	72.90						
Soccer Fld (005)	4.0000.1	119.05		122.95		114.50							
		4,062.85	4,212.40	\$5,192.55	\$3,912.90	\$4,953.35	\$5,152.00						
			8,275.25		\$9,105.45		\$10,105.35						
invoice #		JULY 15 WATER/SEWER		AUG 15 WATER/SEWER		SEPT 15 WATER/SEWER							
		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
invoice #													
Food Serv Water Account #290 710000 331 000 000				Sewer Account #290 710000 335 000 000				inv # is June ?? water/sewer					

City of Spirit Lake (Water 100 661000 331 ??? 000) (Sewer 100 661000 335 090 000) 623-2131 Barbara

2015-16		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
SLE (102)	9.01	161.00		904.75		774.75		539.75					
SLE (102)	10.01	16.00	26.00	16.00	26.00	16.00	26.00	16.00	26.00				
THS Main (401)	581.01	31.00	52.00	76.00	212.33	56.00	151.66	101.00	346.66				
THS Irrigation (009)	606.01	16.00		17.25		16.00		16.00					
THS Irrigation (009)	615.01	17.25		39.75		32.25		28.50					
THS Conc (401)	616.01	16.00	26.00	16.00	26.00	16.00	26.00	16.00	26.00				
TJHS (202)	685.01	22.25	73.66	33.50	112.66	19.75	65.00	19.75	65.00				
TJHS Irrigation (010)	715.01	16.00		2,071.00		2,392.25		1,794.75					
		295.50	177.66	3,174.25	376.99	3,323.00	268.66	2,531.75	463.66	0.00	0.00	0.00	0.00
		473.16		3,551.24		3,591.66		2,995.41		0.00			0.00
Invoice Number		JUNE 15 WATER/SEWER		JULY 15 WATER/SEWER		AUG 15 WATER/SEWER		SEPT 15 WATER/SEWER					
Ck Date		7/15/2015		8/14/2015		9/15/2015		10/15/2015					
		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
Invoice Number													
Ck Date													

KOOTENAI ELECTRIC

FY 2014-15

	6/15-	7/15-	8/15-	9/15-	10/15-	11/15-	12/15-	1/15-	2/15-	3/15-	4/15-	5/15-
	7/15/2014	8/15/2014	9/15/2014	10/15/2014	11/15/2014	12/15/2014	1/15/2015	2/15/2015	3/15/2015	4/15/2015	5/15/2015	6/15/2015
103 AE	984.93	932.42	1,497.39	1,785.49	2,726.69	3,185.98	3,215.24	2,948.24	2,793.37	2,392.50	2,057.91	1,444.22
Mtr 5968959	63.82	69.17	79.46	86.26	97.39	96.29	116.43	111.93	91.70	90.34	74.36	69.26
Mtr 83699138	907.58	849.72	1,404.40	1,685.70	2,615.77	3,076.16	3,085.28	2,822.78	2,688.14	2,288.63	1,970.02	1,361.43
Sec Light	13.53	13.53	13.53	13.53	13.53	13.53	13.53	13.53	13.53	13.53	13.53	13.53
105 GE	786.32	745.04	1,176.02	1,479.62	1,903.94	2,155.94	2,633.30	2,309.06	2,112.02	1,944.50	1,559.30	1,194.02
PAID	1,771.25	1,677.46	2,673.41	3,265.11	4,630.63	5,341.92	5,848.54	5,257.30	4,905.39	4,337.00	3,617.21	2,638.24
ck date	7/31/2014	8/29/2014	9/29/2014	10/31/2014	12/3/2014	12/31/2014	1/30/2015	2/27/2015	3/31/2015	4/30/2015	5/29/2015	6/30/2015

FY 2015-16

	6/15-	7/15-	8/15-									
	7/15/2015	8/15/2015	9/14/2015									
103 AE	885.07	928.08	1,247.27									
Mtr 5968959	64.58	71.47	75.80									
Mtr 83699138	806.96	843.08	1,157.94									
Sec Light	13.53	13.53	13.53									
105 GE	776.00	776.00	942.98									
PAID	1,661.07	1,704.08	2,190.25	0.00								
ck date	7/31/2015	8/31/2015	9/30/2015									19

FY 2016-17

103 AE												
Mtr 5968959												
Mtr 83699138												
Sec Light												
105 GE												
PAID	0.00											
ck date												

100 661000 332 ??? 000

North Kootenai Water District (Twin Lakes Elementary School)							
100 661000 331 106 000							
Meter #5367855				Account #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	203431	203609	17800	50.50	40.00	90.50	11/26/2013
Dec 2013	203609	203773	16400	48.40	40.00	88.40	12/31/2013
Jan 2014	203773	203857	8400	36.40	40.00	76.40	1/31/2014
Feb 2014	203857	204045	18800	52.00	40.00	92.00	2/28/2014
Mar 2014	204045	204158	11300	40.75	40.00	80.75	3/31/2014
April 2014	204158	204292	13400	43.90	40.00	83.90	4/30/2014
May 2014	204292	204498	20600	54.70	40.00	94.70	5/30/2014
June 2014	204498	207051	255300	577.99	40.00	617.99	6/30/2014
						8,153.13	
July 2014	207051	213920	686900	1,570.67	40.00	1,610.67	7/31/2014
Aug 2014	213920	220922	700200	1,601.26	40.00	1,641.26	8/29/2014
Sept 2014	220922	230202	928000	2,125.20	40.00	2,165.20	9/29/2014
Oct 2014	230202	236520	631800	1,443.94	40.00	1,483.94	10/31/2014
Nov 2014	236520	236719	19900	55.04	40.00	95.04	11/22/2014
Dec 2014	236719	236864	14500	46.94	40.00	86.94	12/31/2014
Jan 2015	236864	237018	15400	48.29	40.00	88.29	1/30/2015
Feb 2015	237018	237174	15600	48.59	40.00	88.59	2/27/2015
Mar 2015	237174	237435	26100	64.34	40.00	104.34	3/31/2015
Apr 2015	237435	237759	32400	74.99	40.00	114.99	4/30/2015
May 2015	237759	237968	20900	56.54	40.00	96.54	5/29/2015
June 2015	237968	242103	413500	943.24	40.00	983.24	6/30/2015
						8,559.04	
July 2015	242103	254544	1244100	2,853.62	40.00	2,893.62	7/31/2015
Aug 2015	254544	270270	1572600	3,609.17	40.00	3,649.17	8/31/2015
Sept 2015	270270	286069	1579900	3,625.96	40.00	3,665.96	9/30/2015
Oct 2015							
Nov 2015							
Dec 2015							
Jan 2016							
Feb 2016							
Mar 2016							
Apr 2016							
May 2016							
June 2016							
						10208.75	

TLI SEWER, LLC

TLE SEWER CHARGES 100 661000 335 095 000

	AMOUNT	CK DATE	INV #
JULY 14	617.50	7/1/2014	TLE JULY 14 SEWER
AUG 14	617.50	7/31/2014	TLE AUG 14 SEWER
SEP 14	617.50	8/29/2014	TLE SEPT 14 SEWER
OCT 14	617.50	9/29/2014	TLE OCT 14 SEWER
NOV 14	617.50	10/31/2014	TLE NOV 14 SEWER
DEC 14	617.50	11/21/2014	TLE DEC 14 SEWER
JAN 15	648.05	12/31/2014	TLE JAN 15 SEWER
FEB 15	648.05	1/30/2015	TLE FEB 15 SEWER
MAR 15	648.05	2/27/2015	TLE MAR 15 SEWER
APR 15	648.05	3/31/2015	TLE APR 15 SEWER
MAY 15	648.05	4/30/2015	TLE MAY 15 SEWER
JUNE 15	648.05	5/29/2015	TLE JUN 15 SEWER
	7,593.30		
	AMOUNT	CK DATE	INV #
JULY 15	648.05	7/1/2015	TLE JULY 15 SEWER
AUG 15	648.05	7/31/2015	TLE AUG 15 SEWER
SEP 15	648.05	8/31/2015	TLE SEPT 15 SEWER
OCT 15	648.05	9/30/2015	TLE OCT 15 SEWER
NOV 15			
DEC 15			
JAN 16			
FEB 16			
MAR 16			
APR 16			
MAY 16			
JUNE 16			
	2,592.20		
	AMOUNT	CK DATE	INV #
JULY 16			
AUG 16			
SEP 16			
OCT 16			
NOV 16			
DEC 16			
JAN 17			
FEB 17			
MAR 17			
APR 17			
MAY 17			
JUNE 17			
	0.00		

Lakeland Joint School District No. 272

Office of the Superintendent

P.O. Box 39

Rathdrum, ID 83858

Board of Trustees
Regular School Board Meeting
October 12, 2015

Gross Salaries		1,542,968.57	
Gross Benefits		431,719.10	
Hansen, Debbie	August 2015 Mileage	107.50	88687
Harvest, Zachary	August 2015 Mileage	90.00	88688
Isbell, Lee	August 2015 Mileage	100.20	88689
J & R Electronics	August/September 2015 Digital Radio Service (Tran/Maint)	3,200.00	88690
Ricoh USA	Group Base Charge 9/5 - 10/4/2015	4,720.00	88691
Holmes, Victor	Advance (Kalispell/LHS/Soccer)	200.00	88692
Petty Cash	Petty Cash Replenishment - Shanna Howell	116.78	88693
Sines, Margaret	Advance (Kalispell/LHS/Soccer)	258.00	88694
Petty Cash	Petty Cash Replenishment - Shanna Howell	104.21	88695
Batteries + Bulbs	Maint Supplies	242.82	88696
Beckett, Trudi	Lunch Credit Reimbursement	7.55	88697
Caxton Printers	Textbooks	44,175.96	88698
Genex Cooperative Supply	15W-40, Unleaded Gas, #2 Dyed Diesel	8,456.71	88699
Coeur d'Alene Svc Station Equip	Services (Maint)	1,506.03	88700
Herzog, Timothy	Expense Claim Reimbursement	48.00	88701
Idaho Department of Education	September 18, 2015 Fingerprinting	451.75	88702
Mix, Brett	Expense Claim Reimbursement	10.00	88703
Oxarc	Maint Supplies	71.24	88704
Pacific Steel & Recycling	Maint Supplies	204.96	88705
Platt Electric Supply	Maint Supplies	464.30	88706
Premier Agendas	Student Agendas (LJHS)	2,228.00	88707
Proquest	SIRS Researcher Subscription (LHS)	1,965.00	88708
Rickard, Darrell	Expense Claim Reimbursement	43.95	88709
Sun Rental Post Falls	Services (Maint)	1,278.77	88710
Titan Truck Equipment	Services (FS)	1,481.81	88711
University of Oregon	SWIS License (JBE, SLE)	600.00	88712
Western Records Destruction	Services (Maint)	275.00	88713
Zennie, Bob or Brenda	Lunch Credit Reimbursement	63.25	88714
Idaho Department of Education	Alternative Authorization Teacher to New Certification/Endorsement	100.00	88715
Idaho Dept of Health & Welfare	Repayment of Overpayment	307.00	88716
Petty Cash	Petty Cash Replenishment	65.16	88717
Postmaster - Rathdrum	Postage Stamps	637.00	88718
Petty Cash	Petty Cash Replenishment	106.23	88719
Petty Cash	Petty Cash Replenishment	115.28	88720
Sines, Margaret	Advance (Boise/ THS/ Cross Country)	489.00	88721
Baker, Richard	Expense Claim Reimbursement	10.00	88722
Genex Cooperative Supply	#2 Dyed Diesel	3,154.86	88723
Classic Food Catering	Services (District)	250.00	88724
Crane, Tina	Lunch Credit Reimbursement	50.00	88725
Day, Patricia	Lunch Credit Reimbursement	108.50	88726
De Lage Landen	Copier Leases	821.70	88727
Fairbanks, Warren	Lunch Credit Reimbursement	28.55	88728
Fox-Lopp, Jessica	Expense Claim Reimbursement	146.00	88729

Ghere, Tamba	Lunch Credit Reimbursement	4.00	88730
Grainger	Maint Supplies	1,620.00	88731
Heitstuman, Norman	Expense Claim Reimbursement	65.00	88732
Heitstuman, Rodney	Expense Claim Reimbursement	65.00	88733
Larsen, Nancy	Expense Claim Reimbursement	65.00	88734
Les Schwab Tire Center	Services (Tran)	24.00	88735
McDevitt, Jeri	IDLA Refund	75.00	88736
Milletric	Services (Maint)	320.00	88737
Ricoh USA	Services (SLE/ Copier)	1,169.40	88738
Riddell	Services (THS)	496.95	88739
Russum, Wendy	Expense Claim Reimbursement	65.00	88740
RWC Group	Tran Supplies	1,836.34	88741
Sheppard, Amy	Expense Claim Reimbursement	100.00	88742
Storms, Sarah or Travis	Lunch Credit Reimbursement	12.25	88743
University of Oregon	SWIS, CICO-SWIS License (JBE, BKE)	500.00	88744
Walmart	BASE, Instructional, SPED Supplies	602.69	88745
Ward's Natural Science	Instructional Materials	47.38	88746
Wolfe, Charles	Expense Claim Reimbursement	65.00	88747
Idaho Department of Education	September 25, 2015 Fingerprinting	347.50	88748
Insight Investments	Tech Equipment	1,692.00	88749
Scholastic	Instructional Materials	219.73	88750
Subscription Services of America	Magazine Subscriptions (LJHS)	1,053.81	88751
Cenex Cooperative Supply	#2 Dyed Diesel	3,855.29	88752
DeHoyos, Leo	Summer BASE Refund	93.00	88753
Fournier, Lisa & Jim	BASE 15/16 Tuition Refund	107.06	88754
Procure Therapy	Services (SPED)	13,500.00	88755
R B Wilbur & Co	Services (THS)	5,314.63	88756
Safari Inn Downtown	Lodging (Fed Program Directors Conf/S Morrison)	168.00	88757
State of ID Criminal History Unit	State Fingerprinting	65.00	88758
Vocabulary Spelling City	Instructional Materials	52.95	88759
State of ID Criminal History Unit	State Fingerprinting	65.00	88760
State of ID Criminal History Unit	State Fingerprinting	65.00	88761
State of ID Criminal History Unit	State Fingerprinting	65.00	88762
State of ID Criminal History Unit	State Fingerprinting	65.00	88763
Petty Cash	Petty Cash Replenishment	118.64	88817
Coeur d'Alene Press	Legal Ad - Tax Increase	69.22	88818
Costco	Office/Instructional Supplies	527.59	88819
Flores, Ysidro	Expense Claim Reimbursement	65.00	88820
Idaho High School Activities	Activity Card (J Harms)	35.00	88821
Kepeco Engraving	Office Supplies	32.81	88822
Lowe's	Maint Supplies	1,200.54	88823
Miller's Food City	Instructional Materials	190.66	88824
Petramala, Janet	Expense Claim Reimbursement	65.00	88825
Ricoh USA	Services (DO)	1,519.00	88826
SL Start & Associates	Services (SPED)	7,148.75	88827
Super 1 Foods	Instructional Materials	10.00	88828
Verizon Wireless	Cell Phones 8/23 - 9/22/2015	1,918.64	88829
Watson's Grocery Group	Instructional Materials	20.93	88830
AlSCO	Coverall Service	43.09	88831
CDW Government	Tech Supplies	300.00	88832
Coeur d'Alene Garbage Service	Dumpster Dumping 9/1-30/2015	52.00	88833
CraigAndersonMINT	Services (Motivational Interviewing Workshop)	99.00	88834
Keller Supply	Maint Supplies	555.23	88835
Napa Auto Parts	Tran/Maint Supplies	922.50	88836
O'Reilly Auto Parts	Tran Supplies	110.28	88837
Quality Maintenance	Services (Maint)	445.00	88838

Rathdrum Trading Post Hdwe	Maint/Instructional Supplies	474.03	88839
Torgy's NOVUS Wndshld Repair	Services (Maint)	39.00	88840
Unity School Bus Parts	Tran Supplies	337.57	88841
Varney, Katie	N/R Tuition Refund	46.00	88842
Visa	Instructional/Office Supplies, Equipment	2,398.96	88843
Alert Solutions	Power School Alert Svc, Automated Report Card Svc	6,300.00	
Allen Goodall	Services (SPED/ PT)	167.92	
AlSCO	Coverall Service	86.18	88764
Architectural Hardware	Maint Supplies	300.00	88765
Arthur, Karen	Services (Tran)	60.00	88766
Baker, Richard	Field Trip Meals 8/16 - 9/15/2015	15.00	88767
Brooklyn Publishers	Instructional Materials	53.50	
Burt's Music & Sound	Services (LHS)	89.50	88768
Carey, Sarah	Field Trip Meals 8/16 - 9/15/2015	15.00	88769
Caxton Printers	Textbooks/Freight Charge/Furniture	3,318.04	88770
Coeur d'Alene Power Tool	Instructional Materials	1,217.00	88771
Coeur d'Alene School District	Monthly Superintendent Meeting Lunches	170.00	88772
Country Lock & Key	Maint Supplies	57.75	88773
Culligan	Tech Supplies	24.45	88774
Ednetics	September 2015 Phones/ Internet Service Charge	15,667.23	88775
FIRST	Registration (STRIVE/ FFL)	450.00	
Follett Solutions	Library Books	185.21	
Grainger	Maint Supplies	12.35	88776
Helbling Benefits Consulting COBRA	COBRA Specific Rights Notice Letters	40.00	
Hern Iron Works	Maint Supplies	78.00	88777
Hobart Service	Services (FS)	303.00	88778
Holmes, Victor	Field Trip Meals 8/16 - 9/15/2015	15.00	88779
Idaho State Tax Commission	Rotary/Summer FS/Ala Carte/Adult Meals Sales Tax	1,025.76	
Insight Investments	Tech Equipment	1,543.00	
J & R Electronics	Services (Tran/ Maint)	1,600.00	88780
Junior Library Guild	Library Books (LJHS)	957.00	88781
Kepeco	Office Supplies	67.21	88782
Kootenai County Solid Waste	August 2015 Garbage Fee, Refuse Disposal	630.92	88783
Kootenai Electric Coop	AE/GE Electricity 8/15 - 9/14/2015	2,190.25	88784
Lego Education	Instructional Materials	83.00	
Les Schwab Tires	Services (Tran)	151.75	88785
Lightspeed Technologies	SPED Supplies	94.00	
MakeMusic	Instructional Materials	298.90	88786
MakeMusic	Instructional Materials	203.90	
McHatton, Daniel	Field Trip Meals 8/16 - 9/15/2015	5.00	88787
Midway Parts	Maint Supplies	1,177.07	88788
Napa Auto Parts	Tran supplies	1,359.05	88789
North Kootenai Water District	TLE Fire/Water 8/15 - 9/15/2015	3,665.96	88790

NW Information Advantage	Services (SPED)	100.00	
Oxarc	Services (Maint)	8.65	
Parson, Chad	Expense Claim Reimbursement	5.98	88791
Perma-Bound	Library Books	633.50	88792
Perma-Bound	Library Books	958.13	
PlumbMaster	Maint Supplies	365.25	88793
Pottery Making Illustrated	Subscription (LHS)	24.95	88794
Progressive Printing	Office Supplies	269.00	
Rathdrum, City of	September 2015 Water/Sewer	10,105.35	
Reed, Patricia	Field Trip Meals 8/16 - 9/15/2015	5.00	88795
Rice, Dee Ann	Field Trip Meals 8/16 - 9/15/2015	20.00	88796
Riverside Publishing	SPED Testing Materials	830.50	
Rodda Paint	Maint Supplies	32.56	88797
Rucker, Paula	Field Trip Meals 8/16 - 9/15/2015	5.00	88798
RWC Group	Tran Supplies	1,623.23	88799
Scholastic	Instructional Materials	446.50	88800
School Specialty/Classroom Direct	Instructional Materials	66.50	88801
Sexton, Lisa	Expense Claim Reimbursement	122.90	88802
Sines, Margaret	Field Trip Meals 8/16 - 9/15/2015	5.00	88803
Sketchforschools Publishing	Instructional Materials	388.00	88804
Snijder, Teresa	Field Trip Meals 8/16 - 9/15/2015	15.00	88805
Spirit Lake, City of	SRO Officer 8/23 - 9/20/2015	915.93	88806
Spirit Lake, City of	September 2015 Water/Sewer	2,995.41	
Subscription Services of America	Magazine Subscriptions (TLE, TJHS)	406.50	88807
Super 1 Foods	Tran, Title I Supplies	110.68	88808
TLI Sewer	TLE October 2015 Sewer	648.05	88809
Unity School Bus Parts	Tran Supplies	57.91	88810
USA Vacuum	Maint Supplies	34.63	88811
VoWac	Title I Materials	146.72	
Walter E Nelson Co	Maint Supplies	352.58	88812
Ward's Science	Instructional Materials	42.14	88813
Watson's Grocery Group	Office, Instructional Supplies	140.63	88814
Weihert, Tana & Joe	September 2015 In-Lieu of Transportation	52.50	
Western Mountain Bus Sales	Tran Supplies	263.43	88815
Woolley, Trina	Field Trip Meals 8/16 - 9/15/2015	5.00	88816
		65,881.01	
		9/30/2015	(40,268.46)
		10/15/2015	25,612.55

Lakeland Joint School District No. 272

Office of the Superintendent

P.O. Box 39

Rathdrum, ID 83858

Board of Trustees
Regular School Board Meeting
October 12, 2015

Additional Bills

Petty Cash	Petty Cash Replenishment	100.41	88844
Athol, City of	AE Water 8/25 - 9/25/2015	459.40	88845
Avista	September 2015 Electricity/Natural Gas	30,053.78	88846
Bar Circle "S" Water	GE September 2015 Water	1,270.66	88847
Cenex Cooperative Supply	#2 Dyed Diesel	5,945.10	88848
Davis Office Furniture	Furniture (THS)	602.00	88849
Idaho Department of Education	October 8, 2015 Fingerprinting	243.25	88850
Idaho Dept of Health & Welfare	October 2015 Medicaid	4,000.00	88851
Koehler, Robert	BASE Tuition Refund	178.58	88852
PlumbMaster	Maint Supplies	650.32	88853
Time Warner Cable	District Internet Access 10/8 - 11/7/2015	17,740.00	88854
State of ID Criminal History Unit	State Fingerprinting Transfer (Nicholson/ Replaces Ck 88763)	20.00	88855
State of ID Criminal History Unit	State Fingerprinting Transfer (Adams)	20.00	88856
State of ID Criminal History Unit	State Fingerprinting (Westphal)	65.00	88857
A Drug Free Alliance	Services (Tran)	675.00	
Allegra	Safety Materials	221.73	
AlSCO	Coverall Service	43.09	
Cass, Tammy	September 2015 Mileage	211.45	
Chartwells	September 2015 Mileage	129,540.14	
Chatterton, Heather	August - September 2015 Mileage	58.20	
Chown	Maint Supplies	696.94	
Consolidated Supply	Maint Supplies	276.17	
DeAustin, BJ	August - September 2015 Mileage	73.80	
Dodson, Charles M., Atty	Legal Expenses 8/31 - 10/2-2015	1,272.08	
Ednetics	October 2015 Phones, Internet Service Charge	15,664.05	
Foster, Trudy	September 2015 Mileage	56.30	
Gabiou, Amy	September 2015 Mileage	72.70	
Gerstenberger, Judy	August - September 2015 Mileage	174.25	
GTS Interior Supply	Maint Supplies	141.04	
Haase, Christie	September 2015 Mileage	127.70	
Hansen, Debbie	September 2015 Mileage	196.50	
Harding, Michele	September 2015 Mileage	91.25	
Harvest, Zachary	September 2015 Mileage	107.30	
Haukenes, Iva	September 2015 Mileage	101.95	
Isbell, Lee	September 2015 Mileage	171.15	

Jaszczak, Janelle	BASE Registration Fee Refund	50.00
Kelley, Megan	September 2015 Mileage	45.00
Kimmel Athletic	Instructional Materials	645.65
Lakeland High School	Reimbursement for LJHS Scoreboard, Football Safety Equip	9,669.56
Longwell + Trapp Architects	Architectural Services (GE, LJHS)	510.28
Mindware	STRIVE Materials	502.87
Mitchell, Kristine	Expense Claim Reimbursement	50.00
Murray, Brad	September 2015 Mileage	196.35
Napa Auto Parts	Tran Supplies	341.21
O'Reilly Auto Parts	Tran Supplies	158.68
Pote, Sheila	September 2015 Mileage	66.50
Ricoh USA	Group Base Charge 10/5-11/4/2015, Services (TLE)	4,968.66
Sa-So	Maint Supplies	270.95
Sexton, Lisa	September 2015 Mileage	58.80
Supplyworks	Maint Supplies	25.03
Tinsley, Honey Jean	September 2015 Mileage	42.30
Toothaker, Johnathan	September 2015 Mileage	61.75
Underdahl, Conrad	August - September 2015 Mileage	262.00
Unity School Bus Parts	Tran Supplies	33.35
Vazquez-Schnepf, Ana	Expense Claim Reimbursement, September 2015 Mileage	73.00
VoWac	Instructional Materials	453.60
Walter E Nelson Co	Maint Supplies	205.94
Watson's Grocery Group	Instructional Materials	110.68
		168,774.95
	original 10/15 bill list	25,612.55
	10/15/2015	194,387.50

LAKELAND JOINT SCHOOL DISTRICT No. 272

Rathdrum, Idaho

**Audited Financial Statements
For the Year Ended June 30, 2015**

DRAFT

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

**Audited Financial Statements
For the Year Ended June 30, 2015**

DRAFT

LAKELAND JOINT SCHOOL DISTRICT NO. 272

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GENERAL FUND

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FINANCIAL STATEMENTS

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LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

STATEMENT OF NET POSITION

June 30, 2015

ASSETS

Current assets

Investments	1,299,793
Taxes receivable	328,960
Unbilled taxes receivable	7,072,362
Other receivables:	
Due from other governmental units	3,806,072
Other	260,906
Prepaid expenses	1,747
Inventory	61,213
Total current assets	<u>12,831,053</u>

Noncurrent assets

Non-depreciated capital assets	1,353,484
Depreciated capital assets	50,283,321
Less: accumulated depreciation	(23,282,818)
Total noncurrent assets	<u>28,353,987</u>

Total Assets 41,185,040

DEFERRED OUTFLOWS OF RESOURCES

Pension related items 2,483,015

LIABILITIES

Current liabilities

Bank overdraft	714,260
Accounts payable and other current liabilities	3,251,917
Other post employment benefit payable	155,252
Current portion of long-term debt	1,025,000
Total current liabilities	<u>5,146,429</u>

Noncurrent liabilities

Noncurrent portion of long-term debt	11,955,000
Net pension liability	4,837,170
Total noncurrent liabilities	<u>16,792,170</u>

Total Liabilities 21,938,599

DEFERRED INFLOWS OF RESOURCES

Unavailable property tax revenue	7,072,362
Pension related items	6,658,939
	<u>13,731,301</u>

NET POSITION

Net investment in capital assets	15,171,487
Restricted for:	
Debt service	1,418,308
Capital projects	36,347
Grant programs	359,303
Unrestricted	<u>(8,989,037)</u>

Total net position \$ 7,998,155

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2015

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
FUNCTIONS/PROGRAMS					
Governmental activities:					
Preschool - 12 Instruction	16,459,001	-	1,922,929	-	(14,536,072)
Support Services:					
Pupil support	1,478,190	-	173,612	-	(1,304,578)
Staff support	1,468,196	-	-	-	(1,468,196)
General Administration	534,451	-	-	-	(534,451)
School/Business Administration	2,324,438	-	-	-	(2,324,438)
Maintenance/Custodial	2,759,957	-	-	-	(2,759,957)
Transportation	1,529,466	-	1,113,189	-	(416,277)
Other services	44,202	-	-	-	(44,202)
Child Nutrition	1,416,151	416,846	951,241	-	(48,064)
Capital Outlay	218,524	-	-	-	(218,524)
Debt Services	432,130	-	-	39,418	(392,712)
Depreciation, unallocated	1,367,327	-	-	-	(1,367,327)
Total School District	<u>\$ 30,032,033</u>	<u>\$ 416,846</u>	<u>\$ 4,160,971</u>	<u>\$ 39,418</u>	<u>(25,414,798)</u>
General Revenues					
Taxes					
					5,301,877
					52,040
					1,211,627
					833,635
					19,066,858
					461,398
					54,867
					<u>26,982,302</u>
					1,567,504
					<u>17,524,108</u>
					<u>(11,093,457)</u>
					<u>\$ 7,998,155</u>

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2015

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Assets:					
Cash		-	-	-	-
Investments	1,299,140	175	361	117	1,299,793
Due from other funds	-	935,040	-	293,085	1,228,125
Taxes receivable	232,879	38,151	57,930	-	328,960
Unbilled taxes receivable	4,841,937	1,430,425	800,000	-	7,072,362
Other receivables:					
Due from other governmental units	2,652,435	444,942	296,158	412,537	3,806,072
Other	260,542	-	-	364	260,906
Prepaid expenses	1,747	-	-	-	1,747
Inventory	-	-	-	61,213	61,213
Total assets	9,288,680	2,848,733	1,154,449	767,316	14,059,178
Deferred outflows of resources	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 9,288,680	\$ 2,848,733	\$ 1,154,449	\$ 767,316	\$ 14,059,178
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Bank overdraft	714,260	-	-	-	714,260
Due to other funds	752,469	-	318,102	157,554	1,228,125
Accounts payable	59,866	-	-	2,026	61,892
Accrued payroll and benefits	2,714,208	-	-	248,433	2,962,641
Total liabilities	4,240,803	-	318,102	408,013	4,966,918
Deferred inflows of resources:					
Deferred revenue	153,748	23,950	36,347	1,869	215,914
Unavailable property tax revenue	4,841,937	1,430,425	800,000	-	7,072,362
Total deferred inflows of resources	4,995,685	1,454,375	836,347	1,869	7,288,276
Fund balances:					
Nonspendable	1,747	-	-	61,213	62,960
Restricted	-	1,394,358	-	296,221	1,690,579
Unassigned	50,445	-	-	-	50,445
Total fund balances	52,192	1,394,358	-	357,434	1,803,984
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 9,288,680	\$ 2,848,733	\$ 1,154,449	\$ 767,316	\$ 14,059,178

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL
ACTIVITIES
June 30, 2015

Total Fund Balances - Governmental Funds 1,803,984

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 51,636,805
Accumulated depreciation (23,282,818)

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. 215,914

In the statement of activities, operating expenses are incurred when an exchange transaction takes place. However, in the government funds the expense did not meet the same criteria. (24,884)

Certain pension related items are recorded as deferred outflow or inflow of resources and recognized in futures periods for governmental activities (see note 6):

Deferred outflow of resources 2,483,015
Deferred inflow of resources (6,658,939)

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. (202,500)

Other post employment benefits are accrued and expensed in the statements of net position 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 (12,980,000)
Net pension liability (4,837,170)

Total Net Position - Governmental Activities \$ 7,998,155

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Year Ended June 30, 2015

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
REVENUES					
Local	5,638,255	1,229,822	828,688	680,834	8,377,599
State	19,869,158	39,418	-	237,237	20,145,813
Federal	310,889	-	-	2,810,545	3,121,434
Total revenues	25,818,302	1,269,240	828,688	3,728,616	31,644,846
EXPENDITURES					
Instruction	15,654,610	-	-	2,211,180	17,865,790
Support	10,678,524	-	-	173,612	10,852,136
Non-instruction	-	-	-	1,416,168	1,416,168
Capital objects	-	-	968,821	-	968,821
Debt service	-	1,457,153	-	-	1,457,153
Total expenditures	26,333,134	1,457,153	968,821	3,800,960	32,560,068
Excess (deficiency) of revenue over/under expenditures	(514,832)	(187,913)	(140,133)	(72,344)	(915,222)
Other financing sources (uses):					
Transfer in	31,187	-	116,859	168,552	316,598
Transfer out	(285,411)	-	-	(31,187)	(316,598)
Total other financing sources (uses)	(254,224)	-	116,859	137,365	-
Net change in fund balance	(769,056)	(187,913)	(23,274)	65,021	(915,222)
Fund balance-Beginning of year	821,248	1,582,271	23,274	292,413	2,719,206
Fund balance-End of year	\$ 52,192	\$ 1,394,358	\$ -	\$ 357,434	\$ 1,803,984

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, 2015

Net change in fund balances - total governmental funds		(915,222)
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	633,022	
Depreciation expense	(1,367,327)	(734,305)
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.		
		(45,309)
Employer PERSI contributions made after the net pension liability measurement date are expenditures in the governmental funds but are recorded as a deferred outflow of resources for governmental activities.		
		2,080,363
In the statement of activities, operating expenses are incurred when an exchange transaction takes place. However, in the government funds the expense did not meet the same criteria.		
		156,954
Interest is accrued on outstanding debt in the government-wide financial statements, whereas in the governmental fund financial statements, an interest expenditure is reported when due.		
		50,023
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 position and do not affect the statement of activities.		
		<u>975,000</u>
Net change in net position of governmental activities		<u>\$ 1,567,504</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, 2015

	Original Budget	Amended Budget	Actual	Variances Favorable (Unfavorable)	
				Original to Actual	Amended to Actual
REVENUES					
Local:					
Taxes	4,981,250	4,981,250	5,386,578	405,328	405,328
Earnings on investments	32,500	32,500	54,047	21,547	21,547
Other	176,000	176,000	197,630	21,630	21,630
Total local	<u>5,189,750</u>	<u>5,189,750</u>	<u>5,638,255</u>	<u>448,505</u>	<u>448,505</u>
State:					
Base program	15,791,020	15,791,020	15,695,101	(95,919)	(95,919)
Transportation	1,175,000	1,175,000	1,113,189	(61,811)	(61,811)
Tuition equivalency	47,500	47,500	37,678	(9,822)	(9,822)
Benefit apportionment	2,181,233	2,181,233	2,111,266	(69,967)	(69,967)
Other state support	-	-	668,620	668,620	668,620
Lottery/additional state maintenance	161,500	161,500	179,327	17,827	17,827
Revenue in lieu of taxes	85,000	85,000	63,977	(21,023)	(21,023)
Other state revenue	330,500	330,500	-	(330,500)	(330,500)
Total state	<u>19,771,753</u>	<u>19,771,753</u>	<u>19,869,158</u>	<u>97,405</u>	<u>97,405</u>
Federal:					
Restricted	75,000	75,000	310,889	235,889	235,889
Total revenues	<u>25,036,503</u>	<u>25,036,503</u>	<u>25,818,302</u>	<u>781,799</u>	<u>781,799</u>
EXPENDITURES					
Instruction:					
Salaries	11,084,796	11,084,796	11,455,469	(370,673)	(370,673)
Benefits	3,236,202	3,236,202	3,301,045	(64,843)	(64,843)
Purchased services	34,000	34,000	97,515	(63,515)	(63,515)
Supplies-materials	749,850	749,850	775,955	(26,105)	(26,105)
Capital outlay	-	-	24,626	(24,626)	(24,626)
Total instruction	<u>15,104,848</u>	<u>15,104,848</u>	<u>15,654,610</u>	<u>(549,762)</u>	<u>(549,762)</u>
Support:					
Salaries	5,879,494	5,879,494	6,258,994	(379,500)	(379,500)
Benefits	1,722,906	1,722,906	1,923,350	(200,444)	(200,444)
Purchased services	1,220,950	1,220,950	1,613,209	(392,259)	(392,259)
Supplies-materials	812,467	812,467	752,793	59,674	59,674
Insurance	127,750	127,750	130,178	(2,428)	(2,428)
Total support	<u>9,763,567</u>	<u>9,763,567</u>	<u>10,678,524</u>	<u>(914,957)</u>	<u>(914,957)</u>
Contingency	78,036	78,036	-	78,036	78,036
Total expenditures	<u>24,946,451</u>	<u>24,946,451</u>	<u>26,333,134</u>	<u>(1,386,683)</u>	<u>(1,386,683)</u>
Excess (deficiency) of revenues other expenditures	<u>90,052</u>	<u>90,052</u>	<u>(514,832)</u>	<u>(604,884)</u>	<u>(604,884)</u>
Other financing sources (uses):					
Transfer in:					
Special revenue funds	-	-	31,187	31,187	31,187
Transfer out:					
Special revenue funds	(166,722)	(166,722)	(168,552)	(1,830)	(1,830)
Plant facility funds	(130,000)	(130,000)	(116,859)	13,141	13,141
Total other financing sources (uses)	<u>(296,722)</u>	<u>(296,722)</u>	<u>(254,224)</u>	<u>42,498</u>	<u>42,498</u>
Net change in fund balance	<u>\$ (206,670)</u>	<u>\$ (206,670)</u>	<u>(769,056)</u>	<u>\$ (562,386)</u>	<u>\$ (562,386)</u>
Fund balance-Beginning of year			<u>821,248</u>		
Fund balance-End of year			<u>\$ 52,192</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, 2015

	Original Budget	Amended Budget	Actual	Variances	
				Favorable (Unfavorable) Original to Actual	Amended to Actual
REVENUES					
Local:					
Taxes	1,485,927	1,485,927	1,229,347	(256,580)	(256,580)
Earnings on investments	750	750	475	(275)	(275)
Total local	1,486,677	1,486,677	1,229,822	(256,855)	(256,855)
State:					
Other state revenue	49,750	49,750	39,418	(10,332)	(10,332)
Total revenues	1,536,427	1,536,427	1,269,240	(267,187)	(267,187)
EXPENDITURES					
Debt service:					
Principal	975,000	975,000	975,000	-	-
Interest	479,153	479,153	482,153	(3,000)	(3,000)
Total expenditures	1,454,153	1,454,153	1,457,153	(3,000)	(3,000)
Net change in fund balance	\$ 82,274	\$ 82,274	(187,913)	\$ (270,187)	\$ (270,187)
Fund balance-Beginning of year			1,582,271		
Fund balance-End of year			\$ 1,394,358		

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, 2015

	Original Budget	Amended Budget	Actual	Variances	
				Favorable (Unfavorable) Original to Actual	Amended to Actual
REVENUES					
Local:					
Taxes	800,000	800,000	828,563	28,563	28,563
Earnings on investments	1,000	1,000	125	(875)	(875)
Total revenues	<u>801,000</u>	<u>801,000</u>	<u>828,688</u>	<u>27,688</u>	<u>27,688</u>
EXPENDITURES					
Purchased services	-	-	12,749	(12,749)	(12,749)
Capital objects	981,000	981,000	956,072	24,928	24,928
Total expenditures	<u>981,000</u>	<u>981,000</u>	<u>968,821</u>	<u>12,179</u>	<u>12,179</u>
Excess (deficiency) of revenues over/under expenditures	(180,000)	(180,000)	(140,133)	39,867	39,867
Other financing sources (uses):					
Transfer in	130,000	130,000	116,859	(13,141)	(13,141)
Net change in fund balance	<u>\$ (50,000)</u>	<u>\$ (50,000)</u>	<u>(23,274)</u>	<u>\$ 26,726</u>	<u>\$ 26,726</u>
Fund balance-Beginning of year			23,274		
Fund balance-End of year			<u>\$ -</u>		

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

FIDUCIARY FUNDS AND COMPONENT UNIT
STATEMENT OF NET FIDUCIARY POSITION
June 30, 2015

	<u>Agency Funds</u>	<u>Component Unit Lakeland Education Foundation, Inc.</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
Assets:		
Cash	112,476	73,950
Investments	254,278	-
Total assets	<u>366,754</u>	<u>73,950</u>
Deferred outflows of resources	-	-
Total assets and deferred outflows of resources	<u>\$ 366,754</u>	<u>\$ 73,950</u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES		
Liabilities:		
Due to student groups	366,754	-
Deferred inflows of resources	-	-
Total liabilities and deferred inflows of resources	<u>366,754</u>	<u>-</u>
NET POSITION		
Restricted	-	73,950
Total net position	<u>\$ -</u>	<u>\$ 73,950</u>

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

COMPONENT UNIT - LAKELAND EDUCATION FOUNDATION, INC.
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET FIDUCIARY POSITION
For the Year Ended June 30, 2015

REVENUES		
Net investment income	55	
Restricted donations	<u>10,125</u>	
Total revenues		<u>10,180</u>
EXPENDITURES		
Administrative expenses	1,515	
Scholarship awards	<u>6,804</u>	
Total expenditures		<u>8,319</u>
Change in Net Position		1,861
Net Position - Beginning		<u>72,089</u>
Net Position - Ending		<u><u>\$ 73,950</u></u>

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LAKELAND JOINT SCHOOL DISTRICT NO. 272

Notes to the Financial Statements for the Year Ended June 30, 2015

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 Net Fiduciary Position and Statement of Revenues, Expenditures, and Changes in Net Fiduciary 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 nonmajor 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 fiduciary 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 position and changes in net position 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 government 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 position 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 checking accounts in local depositories. Investments are deposited in the Idaho State Treasurer's Local Government Investment Pool, which allow school districts within the state of Idaho to pool their funds for investments purposes.

Interest income is defined as non-operating revenue.

Deposits in State Treasurer's local government investment pool are stated at cost, which approximates market. All funds are invested in accordance with Section 67-1210 and 67-1210A of the Idaho Code. The primary objectives of the investment pool, in order of priority, are safety, liquidity, and yield.

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." Interfund balances have been eliminated, when applicable, on the statement of net position.

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 position. 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, 2015 there were 138.5 days of sick leave in the bank.

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 Balance, 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.

Unavailable Property Tax Revenue - Unavailable property tax revenue in the General Fund, Debt Service Fund and Capital Projects Fund represent the property taxes levied for 2015 that is measurable but unavailable to the District, and therefore recorded as a deferred inflow of resources in both the governmental funds and the government-wide financial statements.

Pensions - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflow of resources related to pensions, and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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, 2014 upon which the 2014 levy was based was \$2,148,492,527.

The District's actual levy was 0.225% per \$100 of market valuation for tort liability insurance and claims, 3.70% for school plant facilities, and 5.60% 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, 2015 was 23.85% per \$100, which means the District was required to pass an override levy in the amount of 23.62% per \$100. The total tax levy for the year ended June 30, 2014 was \$7,160,876 with total tax collections being \$6,896,633.

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, 2015

were 96.31% of the tax levy. Property taxes levied for 2014 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.

In accordance with GASB 33, *Accounting and Financial Reporting for Nonexchange Transactions*, the District has recognized the 2015 property tax levy as an asset. This levy is an enforceable legal claim created during the fiscal year. The 2015 property tax levy funds are considered unavailable as of June 30, 2015. The total property taxes levy for 2015 of \$7,072,362 is recorded as uncollected but are not considered available at June 30, 2015. The entire receivable is considered a deferred inflow of resources.

	General Fund	Debt Service Fund	Capital Projects Fund	Total
Total taxes receivable				
At June 30, 2015	232,879	38,151	57,930	328,960
Less: Taxes collected by The County Treasurer by August 31, 2015	<u>79,131</u>	<u>14,201</u>	<u>21,583</u>	<u>114,915</u>
Deferred revenue	<u>\$153,748</u>	<u>\$23,950</u>	<u>\$36,347</u>	<u>\$214,045</u>

NOTE 3 Deposits and Investments

Deposits

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Cash		
Checking and Savings Accounts	<u>(\$601,784)</u>	<u>\$239,422</u>

Deposits were with Panhandle State Bank of which \$250,000 of interest bearing accounts and non-interest bearing accounts were covered by Federal Deposit Insurance.

Investments

Detail of investments at June 30, 2015 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 Treasuries Pool	Variable	696,673	117	361	175	254,278	951,604
ProEquities Fund	Variable	<u>602,467</u>	-	-	-	-	<u>602,467</u>
Total		<u>\$1,299,140</u>	<u>\$ 117</u>	<u>\$ 361</u>	<u>\$ 175</u>	<u>\$254,278</u>	<u>\$1,554,071</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	697,246	697,246	697,246	-
ProEquities Fund	602,467	602,467	602,467	-

The State Treasurer’s Local Government Investment Pool is managed by the State of Idaho Treasurer’s office. All funds are invested in accordance with Section 67-1210 and 67-1210A of Idaho Code. Authorized investments include bonds, treasury bills, interest-bearing notes, and other obligations of the U.S. Government, general obligation or revenue bonds of the State of Idaho or other local governments within the state of Idaho, bonds, debentures, or other similar obligations issued by the farm credit system or by public corporations of the state of Idaho, repurchase agreements covered by any legal investment for the state of Idaho, tax anticipation bonds or notes and income and revenue anticipation bonds or notes of taxing districts of the state of Idaho, revenue bonds of institutions of higher education of the state of Idaho, and time deposits and savings accounts in amounts not to exceed applicable insurance limits. The primary objectives of the investment pool, in order of priority, are safety, liquidity, and yield.

****INSERT PARAGRAPH ON PROEQUITIES FUND****

The State Treasurer’s investment policies and the Local Government Investment Pool financial statements can be obtained by writing P.O. Box 83720, Boise, ID 83720-0091.

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.

NOTE 4 Changes in Capital Assets

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

	July 1, 2014			June 30, 2015
	<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	164,613	-	45,001,266
Equipment	1,325,446	300,249	-	1,625,695
Transportation	<u>3,488,200</u>	<u>168,160</u>	-	<u>3,656,360</u>
Total depreciated assets	<u>49,650,299</u>	<u>633,022</u>	-	<u>50,283,321</u>
Less: accumulated depreciation				
Buildings	(18,130,062)	(1,088,509)	-	(19,218,571)
Equipment	(937,695)	(123,695)	-	(1,061,390)
Transportation	<u>(2,847,734)</u>	<u>(155,123)</u>	-	<u>(3,002,857)</u>

Total Accumulated Depreciation	(21,915,491)	(1,367,327)	-	(23,282,818)
Governmental Activities assets (net)	<u>\$29,088,292</u>	<u>\$(734,305)</u>	<u>\$ -</u>	<u>\$28,353,987</u>

NOTE 5 Long Term Debt

The following is a summary of bond transactions of the District for the year ended June 30, 2015:

General Obligation

Bonds payable at July 1, 2014	13,955,000
Debt issued	-
Debt retired	<u>(975,000)</u>
Bonds payable at June 30, 2015	<u>\$12,980,000</u>

Bonds payable at June 30, 2015, 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%	8,390,000
2012 Refunding Series - Original issue of \$3,955,000 due August 15, 2023. Interest is stated at 3.0%	3,955,000
Series 2005 – Original issue of \$9,770,000 due August 15, 2015. Interest varies between 4.0% and 5.0%	<u>635,000</u>
Total	<u>\$12,980,000</u>

The annual requirements to amortize all debt outstanding as of June 30, 2015 including interest payments are as follows:

SERIES 2005

<u>Date of Redemption</u>	<u>Interest Rate</u>	<u>Bond Principal</u>	<u>Interest Requirement</u>	<u>Total Requirement</u>
08-15-2015	5.000	<u>635,000</u>	<u>15,875</u>	<u>650,875</u>
Total		<u>\$635,000</u>	<u>\$15,875</u>	<u>\$650,875</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>
08-15-2015	3.00	390,000	59,325	449,325
02-15-2016	-	-	53,475	53,475
	56			

08-15-2016	3.00	400,000	53,475	453,475
02-15-2017	-	-	47,475	47,475
08-15-2017	3.00	415,000	47,475	462,475
02-15-2018	-	-	41,250	41,250
08-15-2018	3.00	425,000	41,250	466,250
02-15-2019	-	-	34,875	34,875
08-15-2019	3.00	440,000	34,875	474,875
02-15-2020	-	-	28,275	28,275
08-15-2020	3.00	455,000	28,275	483,275
02-15-2021	-	-	21,450	21,450
08-15-2021	3.00	460,000	21,450	481,450
02-15-2022	-	-	14,550	14,550
08-15-2022	3.00	480,000	14,550	494,550
02-15-2023	-	-	7,350	7,350
08-15-2023	3.00	<u>490,000</u>	<u>7,350</u>	<u>497,350</u>
		<u>\$3,955,000</u>	<u>\$556,725</u>	<u>\$4,511,725</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>
08-15-2015	-	-	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>\$8,390,000</u>	<u>\$1,854,725</u>	<u>\$10,244,725</u>

Combined Totals

<u>Year Ending</u>	<u>Bonds</u>	<u>Interest</u>	<u>Total</u>
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>\$12,980,000</u>	<u>\$2,427,325</u>	<u>\$15,407,325</u>

Changes in long-term bond obligations: During the year ended June 30, 2015, the following changes occurred in liabilities:

	<u>Balance</u> <u>July 1, 2014</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2015</u>
Series 2003	365,000	-	365,000	-
Series 2005	1,245,000	-	610,000	635,000
2012 Refunding Series	3,955,000	-	-	3,955,000
2013 Refunding Series	<u>8,390,000</u>	-	-	<u>8,390,000</u>
Totals	<u>\$13,955,000</u>	<u>\$-</u>	<u>\$975,000</u>	<u>\$12,980,000</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, 2015 the Legal Debt Margin was:

Market Value at January 1, 2014	2,163,747,857
Percentage Allowed	<u>5%</u>
Debt Limitation	108,187,393
Less: Bonded debt at June 30, 2015	<u>12,980,000</u>
Legal Debt Margin	<u>\$86,836,920</u>

As of June 30, 2015, \$1,394,358 was available in the debt service fund to service the general obligation bonds.

NOTE 6 PENSION PLAN

In accordance with GASB 68, *Accounting and Financial Reporting for Pensions*, which became effective for the year ended June 30, 2015, the financial reporting and note disclosures are based off the most recent audited financial statements of PERSI, which was completed for the period ended June 30, 2014. All amounts are as of June 30, 2014 unless otherwise noted.

Plan Description

The District contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

Pension Benefits

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months. Amounts in parenthesis represent police/firefighters.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

Member and Employer Contributions

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation and earnings from investments. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) if current rates are actuarially determined to be inadequate or

in excess to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% (72%) of the employer rate. As of June 30, 2015 it was 6.79% (8.36%). The employer contribution rate is set by the Retirement Board and was 11.32% (11.66%) of covered compensation. The District's employer contributions required and paid were \$2,073,479 , \$2,002,195, and \$1,844,012 for the three years ended June 30, 2015, 2014, and 2013, respectively.

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2015, the District reported a liability for its proportionate share of the net pension liability as of June 30, 2014. The net pension liability was measured as of July 1, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At July 1, 2014, the District's proportion was 6.570844 percent.

The District's pension expense (revenue) is calculated and made available as part of PERSI's annual audit. PERSI's audit for the year ended June 30, 2015 has not been completed at the time of issuance. The pension expense (revenue) for the year ending June 30, 2014 was calculated at (\$1,477,039).

At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	-	600,460
Changes in assumptions or other inputs	402,652	-
Net difference between projected and actual earning on pension plan investments	-	6,058,479
Employer contributions subsequent to the measurement date	<u>2,080,363</u>	<u>-</u>
Total	<u>\$2,483,018</u>	<u>\$6,658,939</u>

\$2,080,363 reported as deferred outflow of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

For the Year Ending June 30:	Amount to be Recognized
2016	(1,557,621)
2017	(1,557,621)
2018	(1,557,621)
2019	(1,557,621)
2020	(25,801)

Actuarial Assumptions

The total pension liability in the July 1, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25%
Salary Increases	4.5 – 10.25%
Salary Inflation	3.75%
Investment rate of return	7.10% net of investment expenses
Cost-of-living adjustments	1%

Mortality rates were based on the RP – 2000 combined table for healthy males or females as appropriate with the following offsets:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

An experienced study was performed in 2012 for the period July, 1 2007 through June 30, 2011 which reviewed all economic and demographic assumptions other than mortality. Mortality and all economic assumptions were studied in 2014 for the period from July 1, 2009 through June 30, 2013. The Total Pension Liability as of June 30, 2014 is based on the results of an actuarial valuation date of July, 2014.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for

each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of January 1, 2014.

Asset Class	Index	Target Allocation	Long-term Expected Real Rate of Return
Core Fixed Income	Barclays Aggregate	30.00%	0.80%
Broad US Equities	Wilshire 5000/Russell 3000	55.00%	6.9%
Developed Foreign Equities	MSCI EAFE	15.00%	7.55%
Assumed Inflation Mean			3.25%
Assumed Inflation Standard Deviation			2.00%
Portfolio Arithmetic Mean Return			8.42%
Portfolio Standard Deviation			13.34%
Portfolio Long-Term Expected Rate of Return			7.50%
Assumed Investment Expenses			.40%
Long-Term Expected Rate of Return, Net Investment Expenses			7.10%

Discount Rate

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate.

Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate.

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
Employer's proportionate share of the net pension liability (asset)	16,798,077	4,837,170	(5,105,832)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Payables to the pension plan

At June 30, 2014, the District reported payables to the defined benefit pension plan of \$0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

Required Supplementary Information

Schedule of the District's Share of Net Pension Liability*

PERSI – Base Plan

As of June 30th

	<u>2014</u>
Employer's portion of the net pension liability	.6570844%
Employer's proportionate share of the net pension liability	\$4,837,170
Employer's covered employee payroll	\$17,801,274
Employer's proportional share of the net pension liability as a percentage of its covered employee payroll	27.17%
Plan fiduciary net position as a percentage of the total	94.95%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those use for which information is available.

Data reported is measured as of July 1, 2014 (measurement date)

Schedule of District Contributions*

PERSI – Base Plan

As of June 30th

	<u>2014</u>
Statutorily required contribution	2,015,105
Contributions in relation to the statutorily required contribution	(2,015,105)
Contribution (deficiency) excess	-
Employer's covered employee payroll	\$17,801,274
Contributions as a percentage of covered employee payroll	11.32%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the {Employer} will present information for those use for which information is available.

Data is reported is measured as of June 30, 2014.

Notes to the Required Supplementary Information

Change of Assumptions. Amounts reported as of June 30, 2014 reflect an adjustment of the investment rate of return to 7.10 percent, net of pension plan investment expense.

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, 2015:

<u>Fund</u>	<u>Excess</u>
General	1,386,683
Federal Forest	12,404
Title I-A, ESEA – Improving Basic Programs	39,959
Before and After School Enrichment	24,313
IDEA Part B – School Age	24,288
IDEA Part B – Preschool Age	12,932
State Professional Technical	5,500
State Substance Abuse	2,567
Perkins III – Professional Technical Act	6,719
Debt Service	3,000

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 Interfund Receivables, Payables and Transfers

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 "Transfers" and are classified as "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 transfers are as follows:

<u>Fund</u>	<u>Out</u>	<u>In</u>
General	285,411	31,187
ISEE Phase II Grant	6,484	-
Miscellaneous Grant	24,703	1,830
Professional Technical Academy	-	166,722
School Plant Facility	-	116,859
	<u>\$316,598</u>	<u>\$316,598</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 was 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 District believes the cost of updating the GASB 45 information cannot be justified at this time. The amount shown as a non-current liability represents the annual required contribution as of June 30, 2009 in the amount of \$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 Prior Period Adjustment

An adjustment to beginning net position is necessary for fiscal year ended June 30, 2015 due to the implementation of GASB 68, which is discussed in detail in Note 6.

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COMBINING AND INDIVIDUAL FUND STATEMENTS

DRAFT

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.

DRAFT

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

GENERAL FUND
BALANCE SHEET
June 30, 2015

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

Assets:

Investments	1,299,140	
Taxes receivable	232,879	
Unbilled taxes receivable	4,841,937	
Other receivables:		
Taxes due from county	2,036,995	
State support program	615,440	
Interest receivable	911	
Other receivables	259,631	
Prepaid expenses	1,747	
Total assets		9,288,680

Deferred outflows of resources		-
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TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		<u>\$ 9,288,680</u>
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LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Liabilities:

Bank overdraft	714,260	
Due to other funds	752,469	
Accounts payable	59,866	
Accrued payroll and benefits	2,714,208	
Total liabilities		4,240,803

Deferred inflows of resources:

Deferred revenue	153,748	
Unavailable property tax revenue	4,841,937	
Total deferred inflows of resources		4,995,685

Fund balance:

Nonspendable	1,747	
Unassigned	50,445	
Total fund balance		52,192

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		<u>\$ 9,288,680</u>
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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, 2015**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Local:			
Taxes	5,386,578	4,981,250	405,328
Earnings on investments	54,047	32,500	21,547
Other	197,630	176,000	21,630
Total local	<u>5,638,255</u>	<u>5,189,750</u>	<u>448,505</u>
State:			
Base program	15,695,101	15,791,020	(95,919)
Transportation	1,113,189	1,175,000	(61,811)
Tuition equivalency	37,678	47,500	(9,822)
Benefit apportionment	2,111,266	2,181,233	(69,967)
Other state support	668,620	-	668,620
Lottery/additional state maintenance	179,327	161,500	17,827
Revenue in lieu of taxes	63,977	85,000	(21,023)
Other state revenue	-	330,500	(330,500)
Total state	<u>19,869,158</u>	<u>19,771,753</u>	<u>97,405</u>
Federal:			
Restricted	310,889	75,000	235,889
Total revenues	<u>25,818,302</u>	<u>25,036,503</u>	<u>781,799</u>
EXPENDITURES			
Instruction:			
Salaries	11,455,469	11,084,796	(370,673)
Benefits	3,301,045	3,236,202	(64,843)
Purchased services	97,515	34,000	(63,515)
Supplies-materials	775,955	749,850	(26,105)
Capital outlay	24,626	-	(24,626)
Total instruction	<u>15,654,610</u>	<u>15,104,848</u>	<u>(549,762)</u>
Support:			
Salaries	6,258,994	5,879,494	(379,500)
Benefits	1,923,350	1,722,906	(200,444)
Purchased services	1,613,209	1,220,950	(392,259)
Supplies-materials	752,793	812,467	59,674
Insurance	130,178	127,750	(2,428)
Total support	<u>10,678,524</u>	<u>9,763,567</u>	<u>(914,957)</u>
Contingency	-	78,036	78,036
Total expenditures	<u>26,333,134</u>	<u>24,946,451</u>	<u>(1,386,683)</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, 2015

	Actual	Budget	Variance Favorable (Unfavorable)
Excess (deficiency) of revenues over/under expenditures	(514,832)	90,052	(604,884)
Other financing sources (uses):			
Transfer in:			
Special revenue funds	31,187	-	31,187
Transfer out:			
Special revenue funds	(168,552)	(166,722)	(1,830)
Plant facility funds	(116,859)	(130,000)	13,141
Total other financing sources (uses)	(254,224)	(296,722)	42,498
Net change in fund balance	(769,056)	\$ (206,670)	\$ (562,386)
Fund balance-Beginning of year	821,248		
Fund balance-End of year	\$ 52,192		

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

GENERAL FUND
 SCHEDULE OF EXPENDITURES BY FUNCTION - BUDGET AND ACTUAL
 For the Year Ended June 30, 2015

	Actual	Budget	Variance Favorable (Unfavorable)
INSTRUCTION:			
Elementary school			
Salaries	4,666,699	4,558,969	(107,730)
Benefits	1,342,045	1,336,804	(5,241)
Purchased services	7,427	6,000	(1,427)
Supplies-materials	395,538	364,000	(31,538)
Capital outlay	12,313	-	(12,313)
Total elementary school	<u>6,424,022</u>	<u>6,265,773</u>	<u>(158,249)</u>
Secondary school			
Salaries	4,857,126	4,695,484	(161,642)
Benefits	1,401,555	1,415,388	13,833
Purchased services	52,786	13,000	(39,786)
Supplies-materials	367,163	358,500	(8,663)
Capital outlay	12,313	-	(12,313)
Total secondary school	<u>6,690,943</u>	<u>6,482,372</u>	<u>(208,571)</u>
Alternative School			
Salaries	382,970	382,000	(970)
Benefits	103,616	107,036	3,420
Purchased services	-	-	-
Supplies-materials	3,332	15,000	11,668
Total alternative school	<u>489,918</u>	<u>504,036</u>	<u>14,118</u>
Special education			
Salaries	938,649	908,593	(30,056)
Benefits	275,989	268,724	(7,265)
Purchased services	50	500	450
Supplies-materials	5,717	8,500	2,783
Total special education	<u>1,220,405</u>	<u>1,186,317</u>	<u>(34,088)</u>
Gifted and talented			
Salaries	58,686	52,500	(6,186)
Benefits	19,474	15,795	(3,679)
Purchased services	1,731	2,500	769
Supplies-materials	4,205	3,600	(605)
Total gifted and talented	<u>84,096</u>	<u>74,395</u>	<u>(9,701)</u>
Interscholastic			
Salaries	499,100	433,500	(65,600)
Benefits	147,948	82,820	(65,128)
Purchased services	35,521	9,500	(26,021)
Total interscholastic	<u>682,569</u>	<u>525,820</u>	<u>(156,749)</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, 2015

	Actual	Budget	Variance Favorable (Unfavorable)
INSTRUCTION (Continued)			
Summer School			
Salaries	51,882	53,750	1,868
Benefits	10,391	9,635	(756)
Supplies-materials	-	250	250
Total summer school	<u>62,273</u>	<u>63,635</u>	<u>1,362</u>
Adult School			
Salaries	357	-	(357)
Benefits	27	-	(27)
Total adult school	<u>384</u>	<u>-</u>	<u>(384)</u>
TOTAL INSTRUCTION			
Salaries	11,455,469	11,084,796	(370,673)
Benefits	3,301,045	3,236,202	(64,843)
Purchased services	97,515	34,000	(63,515)
Supplies-materials	775,955	749,850	(26,105)
Capital outlay	24,626	-	(24,626)
Total Instruction	<u>\$ 15,654,610</u>	<u>\$ 15,104,848</u>	<u>\$ (549,762)</u>
SUPPORT:			
Attendance, guidance and health			
Salaries	740,951	720,878	(20,073)
Benefits	220,624	212,070	(8,554)
Purchased services	2,108	2,500	392
Supplies-materials	3,049	4,250	1,201
Total attendance, guidance and health	<u>966,732</u>	<u>939,698</u>	<u>(27,034)</u>
Special education support services			
Salaries	423,344	381,000	(42,344)
Benefits	123,906	96,851	(27,055)
Purchased services	111,148	53,500	(57,648)
Supplies-materials	5,997	5,000	(997)
Total special education support services	<u>664,395</u>	<u>536,351</u>	<u>(128,044)</u>
Instruction improvement program			
Salaries	292,067	19,227	(272,840)
Benefits	158,417	2,973	(155,444)
Purchased services	101,493	75,000	(26,493)
Supplies-materials	188	3,000	2,812
Total instruction improvement program	<u>552,165</u>	<u>100,200</u>	<u>(451,965)</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, 2015

	Actual	Budget	Variance Favorable (Unfavorable)
SUPPORT (Continued)			
Educational media			
Salaries	352,198	345,650	(6,548)
Benefits	114,046	101,928	(12,118)
Supplies-materials	47,308	50,665	3,357
Total educational media	<u>513,552</u>	<u>498,243</u>	<u>(15,309)</u>
Instruction related technology			
Salaries	224,119	152,500	(71,619)
Benefits	68,805	50,225	(18,580)
Purchased services	97	6,000	5,903
Supplies-materials	90,701	58,500	(32,201)
Total instruction related technology	<u>383,722</u>	<u>267,225</u>	<u>(116,497)</u>
Board of education			
Purchased services	46,478	51,250	4,772
Supplies-materials	249	4,500	4,251
Insurance	30,395	30,000	(395)
Total board of education	<u>77,122</u>	<u>85,750</u>	<u>8,628</u>
District administration			
Salaries	342,303	331,500	(10,803)
Benefits	97,436	102,036	4,600
Purchased services	38,760	24,850	(13,910)
Supplies-materials	7,988	12,500	4,512
Total district administration	<u>486,487</u>	<u>470,886</u>	<u>(15,601)</u>
School administration			
Salaries	1,584,070	1,585,039	969
Benefits	464,858	472,187	7,329
Purchased services	8,731	26,500	17,769
Supplies-materials	22,283	26,875	4,592
Total school administration	<u>2,079,942</u>	<u>2,110,601</u>	<u>30,659</u>
Business operations			
Salaries	220,669	212,500	(8,169)
Benefits	64,976	63,686	(1,290)
Purchased services	-	1,500	1,500
Supplies-materials	-	-	-
Total business operations	<u>285,645</u>	<u>277,686</u>	<u>(7,959)</u>
Administrative technology			
Salaries	105,263	95,000	(10,263)
Benefits	31,823	29,292	(2,531)
Purchased services	2,042	17,500	15,458
Supplies-materials	26,502	37,500	10,998
Total administrative technology	<u>165,630</u>	<u>179,292</u>	<u>13,662</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, 2015

	Actual	Budget	Variance Favorable (Unfavorable)
SUPPORT (Continued)			
Buildings-care program (custodial)			
Salaries	598,637	590,250	(8,387)
Benefits	177,716	180,745	3,029
Purchased services	1,057,573	755,000	(302,573)
Supplies-materials	46,211	65,000	18,789
Insurance	74,407	73,500	(907)
Total buildings-care program (custodial)	1,954,544	1,664,495	(290,049)
Maintenance - non-student occupied			
Salaries	2,482	41,500	39,018
Benefits	2,726	14,853	12,127
Purchased services	53,266	18,000	(35,266)
Supplies-materials	27,024	24,000	(3,024)
Total maintenance - non-student occupied	85,498	98,353	12,855
Maintenance - student occupied			
Salaries	449,080	416,950	(32,130)
Benefits	141,616	132,175	(9,441)
Purchased services	109,484	99,500	(9,984)
Supplies-materials	133,431	100,000	(33,431)
Total maintenance - student occupied	833,611	748,625	(84,986)
Pupil-to-school transportation			
Salaries	921,372	985,000	63,628
Benefits	255,521	263,885	8,364
Purchased services	69,614	71,350	1,736
Supplies-materials	300,620	410,077	109,457
Insurance	12,675	12,500	(175)
Total pupil-to-school transportation	1,559,802	1,742,812	183,010
General transportation:			
Salaries	2,439	2,500	61
Benefits	880	-	(880)
Purchased services	12,415	18,500	6,085
Supplies-materials	41,242	10,600	(30,642)
Insurance	12,701	11,750	(951)
Total general transportation	69,677	43,350	(26,327)
TOTAL SUPPORT			
Salaries	6,258,994	5,879,494	(379,500)
Benefits	1,923,350	1,722,906	(200,444)
Purchased services	1,613,209	1,220,950	(392,259)
Supplies-materials	752,793	812,467	59,674
Insurance	130,178	127,750	(2,428)
Total Support	\$ 10,678,524	\$ 9,763,567	\$ (914,957)

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Special Revenue Funds

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 IDEA Part 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.

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LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

ALL SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2015

	Child Nutrition	Federal Forest	Title I-A - ESEA Improving Basic Programs	Before and After School Enrichment	IDEA Part B School Age	IDEA Part B PreSchool	State Professional Technical	Title II-A ESEA - Improving Teacher Quality	State Substance Abuse	Technology Grant	Perkins III Professional Technical Act	Gifted and Talented	Professional Technical Academy	Idaho Reading Initiative Grant	Miscellaneous Grant	ISEE Phase II Grant	Combining Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES																	
Assets:																	
Investments	117	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	117
Due from other funds	125,034	5,425	-	33,076	-	-	-	-	25,873	8,478	-	830	-	89,187	5,182	-	293,085
Other receivables:																	
State reimbursements	-	-	-	5,074	-	-	21,068	-	-	-	-	-	-	-	-	-	26,142
Federal reimbursements	9,954	-	138,479	-	191,295	-	-	35,797	-	-	10,870	-	-	-	-	-	386,395
Other	364	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	364
Inventory	61,213	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61,213
Total assets	196,682	5,425	138,479	38,150	191,295	-	21,068	35,797	25,873	8,478	10,870	830	-	89,187	5,182	-	767,316
Deferred outflows of resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES																	
	\$ 196,682	\$ 5,425	\$ 138,479	\$ 38,150	\$ 191,295	\$ -	\$ 21,068	\$ 35,797	\$ 25,873	\$ 8,478	\$ 10,870	\$ 830	\$ -	\$ 89,187	\$ 5,182	\$ -	\$ 767,316
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES																	
Liabilities:																	
Due to other funds	-	-	52,185	-	64,305	-	21,068	10,764	-	-	9,232	-	-	-	-	-	157,554
Accounts payable	1,946	-	-	-	-	-	-	-	80	-	-	-	-	-	-	-	2,026
Accrued payroll and benefits	-	-	86,294	-	126,990	-	-	25,033	-	8,478	1,638	-	-	-	-	-	248,433
Total liabilities	1,946	-	138,479	-	191,295	-	21,068	35,797	80	8,478	10,870	-	-	-	-	-	408,013
Deferred inflows of resources																	
Deferred revenue	-	-	-	1,869	-	-	-	-	-	-	-	-	-	-	-	-	1,869
Fund balances (deficit):																	
Nonspendable	61,213	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61,213
Restricted	133,523	5,425	-	36,281	-	-	-	-	25,793	-	-	830	-	89,187	5,182	-	296,221
Total fund balances (deficit)	194,736	5,425	-	36,281	-	-	-	-	25,793	-	-	830	-	89,187	5,182	-	357,434
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES																	
	\$ 196,682	\$ 5,425	\$ 138,479	\$ 38,150	\$ 191,295	\$ -	\$ 21,068	\$ 35,797	\$ 25,873	\$ 8,478	\$ 10,870	\$ 830	\$ -	\$ 89,187	\$ 5,182	\$ -	\$ 767,316

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

ALL SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Year Ended June 30, 2015

	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	220	-	-	-	-	-	-	-
Lunch sales	416,846	-	-	-	-	-	-	-
Other	300	-	-	254,609	-	-	-	-
Total local	417,366	-	-	254,609	-	-	-	-
State:								
Restricted	-	-	-	-	-	-	70,841	-
Other state revenue	-	-	-	-	-	-	-	-
Total state	-	-	-	-	-	-	70,841	-
Federal:								
School lunch reimbursement	951,241	-	-	-	-	-	-	-
Unrestricted	-	30,618	-	-	-	-	-	-
Restricted	99,315	-	752,597	-	743,217	31,818	-	155,832
Total federal	1,050,556	30,618	752,597	-	743,217	31,818	-	155,832
Total revenues	1,467,922	30,618	752,597	254,609	743,217	31,818	70,841	155,832
EXPENDITURES								
Instruction:								
Salaries	-	-	639,258	161,413	575,343	24,550	-	124,218
Benefits	-	-	157,337	47,812	165,558	7,182	-	31,501
Purchased services	-	-	8,797	4,364	975	-	9,037	113
Supplies-materials	-	-	47,205	4,224	1,341	86	50,646	-
Capital objects	-	-	-	-	-	-	11,621	-
Total instruction	-	-	752,597	217,813	743,217	31,818	71,304	155,832
Support:								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Purchased services	-	31,286	-	-	-	-	-	-
Supplies-materials	-	12,916	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total support	-	44,202	-	-	-	-	-	-
Non-instruction:								
Salaries	159	-	-	-	-	-	-	-
Benefits	50	-	-	-	-	-	-	-
Purchased services	699,904	-	-	-	-	-	-	-
Supplies-materials	695,927	-	-	-	-	-	-	-
Capital objects	2,539	-	-	-	-	-	-	-
Insurance	17,589	-	-	-	-	-	-	-
Total non-instruction	1,416,168	-	-	-	-	-	-	-
Total expenditures	1,416,168	44,202	752,597	217,813	743,217	31,818	71,304	155,832
Excess (deficiency) of revenues over/under expenditures	51,754	(13,584)	-	36,796	-	-	(463)	-
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balance	51,754	(13,584)	-	36,796	-	-	(463)	-
Fund balance(deficit)-beginning of year	142,982	19,009	-	(515)	-	-	463	-
Fund balance(deficit)-end of year	\$ 194,736	\$ 5,425	\$ -	\$ 36,281	\$ -	\$ -	\$ -	\$ -

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

ALL SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (Continued)
For the Year Ended June 30, 2015

	State Substance Abuse	Technology Grant	Perkins III Professional Technical Act	Gifted and Talented	Professional Technical Academy	Idaho Reading Initiative Grant	Miscellaneous Grant	ISEE Phase II Grant	Combining Total
REVENUES									
Local:									
Earnings on investments	-	-	-	-	-	-	-	-	220
Lunch sales	-	-	-	-	-	-	-	-	416,846
Other	-	-	-	-	-	-	8,859	-	263,768
Total local	-	-	-	-	-	-	8,859	-	680,834
State:									
Restricted	-	114,963	-	-	-	-	-	-	185,804
Other state revenue	28,335	-	-	-	-	22,046	1,052	-	51,433
Total state	28,335	114,963	-	-	-	22,046	1,052	-	237,237
Federal:									
School lunch reimbursement	-	-	-	-	-	-	-	-	951,241
Unrestricted	-	-	-	-	-	-	-	-	30,618
Restricted	-	-	45,907	-	-	-	-	-	1,828,686
Total federal	-	-	45,907	-	-	-	-	-	2,810,545
Total revenues	28,335	114,963	45,907	-	-	22,046	9,911	-	3,728,616
EXPENDITURES									
Instruction:									
Salaries	-	-	36,179	-	-	5,155	-	-	1,466,116
Benefits	-	-	9,728	-	-	476	-	-	419,594
Purchased services	1,008	-	-	6,887	166,722	-	2,000	-	199,903
Supplies-materials	-	-	-	-	-	-	10,444	-	113,946
Capital objects	-	-	-	-	-	-	-	-	11,621
Total instruction	1,008	-	45,907	6,887	166,722	5,631	12,444	-	2,211,180
Support:									
Salaries	-	43,262	-	-	-	-	-	(7,873)	35,389
Benefits	-	11,506	-	-	-	-	-	7,873	19,379
Purchased services	4,909	4,750	-	-	-	-	3,150	-	44,095
Supplies-materials	-	-	-	-	-	-	-	-	12,916
Capital objects	-	61,833	-	-	-	-	-	-	61,833
Total support	4,909	121,351	-	-	-	-	3,150	-	173,612
Non-instruction:									
Salaries	-	-	-	-	-	-	-	-	159
Benefits	-	-	-	-	-	-	-	-	50
Purchased services	-	-	-	-	-	-	-	-	699,904
Supplies-materials	-	-	-	-	-	-	-	-	695,927
Capital objects	-	-	-	-	-	-	-	-	2,539
Insurance	-	-	-	-	-	-	-	-	17,589
Total non-instruction	-	-	-	-	-	-	-	-	1,416,168
Total expenditures	5,917	121,351	45,907	6,887	166,722	5,631	15,594	-	3,800,960
Excess (deficiency) of revenues over/under expenditures	22,418	(6,388)	-	(6,887)	(166,722)	16,415	(5,683)	-	(72,344)
Other financing sources (uses):									
Transfers in	-	-	-	-	166,722	-	1,830	-	168,552
Transfer out	-	-	-	-	-	-	(24,703)	(6,484)	(31,187)
Total other financing sources (uses)	-	-	-	-	166,722	-	(22,873)	(6,484)	137,365
Net change in fund balance	22,418	(6,388)	-	(6,887)	-	16,415	(28,556)	(6,484)	65,021
Fund balance(deficit)-beginning of year	3,375	6,388	-	7,717	-	72,772	33,738	6,484	292,413
Fund balance(deficit)-end of year	\$ 25,793	\$ -	\$ -	\$ 830	\$ -	\$ 89,187	\$ 5,182	\$ -	\$ 357,434

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, 2015

	Actual	Budget	Variance Favorable (Unfavorable)
REVENUE			
Local:			
Earnings on investments	220	100	120
Lunch sales	416,846	413,154	3,692
Other	300	-	300
Total local	417,366	413,254	4,112
Federal:			
School lunch reimbursement	951,241	947,930	3,311
Restricted	99,315	72,134	27,181
Total federal	1,050,556	1,020,064	30,492
Total revenue	1,467,922	1,433,318	34,604
EXPENDITURES			
Non-instruction:			
Salaries	159	-	(159)
Benefits	50	-	(50)
Purchased services	699,904	708,278	8,374
Supplies-materials	695,927	659,272	(36,655)
Capital objects	2,539	48,000	45,461
Insurance	17,589	17,768	179
Total non-instruction	1,416,168	1,433,318	17,150
Total expenditures	1,416,168	1,433,318	17,150
Net change in fund balance	51,754	-	51,754
Fund balance-Beginning of year	142,982		
Fund balance-End of year	\$ 194,736		

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, 2015

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
Federal:			
Unrestricted	30,618	31,500	(882)
EXPENDITURES			
Support:			
Purchased services	31,286	26,500	(4,786)
Supplies-materials	12,916	5,000	(7,916)
Total support	44,202	31,500	(12,702)
Total expenditures	44,202	31,500	(12,702)
Net change in fund balance	(13,584)	-	(13,584)
Fund balance-Beginning of year	19,009		
Fund balance-End of year	\$ 5,425		

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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, 2015

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
Federal:			
Restricted	752,597	643,404	109,193
EXPENDITURES			
Instruction:			
Salaries	539,258	527,805	(11,453)
Benefits	157,337	173,333	15,996
Purchased services	8,797	1,500	(7,297)
Supplies-materials	47,205	10,000	(37,205)
Total instruction	752,597	712,638	(39,959)
Total expenditures	752,597	712,638	(39,959)
Net change in fund balance	-	\$ (69,234)	\$ 69,234
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 - BUDGET AND ACTUAL
For the Year Ended June 30, 2015

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
Local			
Other local	254,609	193,500	61,109
EXPENDITURES			
Instruction:			
Salaries	161,413	140,500	(20,913)
Benefits	47,812	39,332	(8,480)
Purchased services	4,364	6,718	2,354
Supplies-materials	4,224	5,000	776
Capital objects	-	1,950	1,950
Total instruction	217,813	193,500	(24,313)
Total expenditures	217,813	193,500	(24,313)
Net change in fund balance	36,796	-	36,796
Fund balance(deficit)-Beginning of year	(515)		
Fund balance(deficit)-End of year	\$ 36,281		

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, 2015

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
Federal:			
Restricted	743,217	718,929	24,288
EXPENDITURES			
Instruction:			
Salaries	575,343	549,500	(25,843)
Benefits	165,558	165,079	(479)
Purchased services	975	3,000	2,025
Supplies-materials	1,341	1,350	9
Total instruction	743,217	718,929	(24,288)
Total expenditures	743,217	718,929	(24,288)
Net change in fund balance	-	\$ -	\$ -
Fund balance-Beginning of year	-		
Fund balance-End of year	\$ -		

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

IDEA PART B - PRESCHOOL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
For the Year Ended June 30, 2015

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
Federal:			
Restricted	31,818	18,886	12,932
EXPENDITURES			
Instruction:			
Salaries	24,550	16,750	(7,800)
Benefits	7,182	1,811	(5,371)
Purchased services	-	325	325
Supplies-materials	86	-	(86)
Total instruction	31,818	18,886	(12,932)
Total expenditures	31,818	18,886	(12,932)
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, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
REVENUES			
State:			
Restricted	70,841	65,804	5,037
EXPENDITURES			
Instruction:			
Purchased services	9,037	11,572	2,535
Supplies-materials	50,646	42,672	(7,974)
Capital objects	11,621	11,560	(61)
Total expenditures	71,304	65,804	(5,500)
Net change in fund balance	(463)	\$ -	\$ (463)
Fund balance-Beginning of year	463		
Fund balance-End of year	\$ -		

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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, 2015

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
Federal:			
Restricted	155,832	141,154	14,678
EXPENDITURES			
Instruction:			
Salaries	124,218	126,110	1,892
Benefits	31,501	34,544	3,043
Purchased services	113	500	387
Total instruction	155,832	161,154	5,322
Total expenditures	155,832	161,154	5,322
Net change in fund balance	-	\$ (20,000)	\$ 20,000
Fund balance-Beginning of year	-		
Fund balance-End of year	\$ -		

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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, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
REVENUES			
State:			
Other state revenue	28,335	-	28,335
EXPENDITURES			
Instruction:			
Purchased services	1,008	-	(1,008)
Supplies-materials	-	1,675	1,675
Total instruction	1,008	1,675	667
Support:			
Purchased services	4,909	1,675	(3,234)
Total expenditures	5,917	3,350	(2,567)
Net change in fund balance	22,418	\$ (3,350)	\$ 25,768
Fund balance-Beginning of year	3,375		
Fund balance-End of year	\$ 25,793		

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, 2015

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
State:			
Restricted	114,963	118,500	(3,537)
EXPENDITURES			
Support:			
Salaries	43,262	90,812	47,550
Benefits	11,506	23,938	12,432
Purchases services	4,750	34,150	29,400
Capital objects	61,833	-	(61,833)
Total support	121,351	148,900	27,549
Total expenditures	121,351	148,900	27,549
Net change in fund balance	(6,388)	\$ (30,400)	\$ 24,012
Fund balance-Beginning of year	6,388		
Fund balance-End of year	\$ -		

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, 2015

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
Federal:			
Restricted	45,907	39,650	6,257
EXPENDITURES			
Instruction:			
Salaries	36,179	29,744	(6,435)
Benefits	9,728	9,444	(284)
Total instruction	45,907	39,188	(6,719)
Total expenditures	45,907	39,188	(6,719)
Net change in fund balance	-	\$ 462	\$ (462)
Fund balance-Beginning of year	-		
Fund balance-End of year	\$ -		

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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, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
REVENUES	-	-	-
EXPENDITURES			
Instruction:			
Purchased services	6,887	7,717	830
Total expenditures	6,887	7,717	830
Net change in fund balance	(6,887)	<u>\$ (7,717)</u>	<u>\$ 830</u>
Fund balance-Beginning of year	7,717		
Fund balance-End of year	\$ 830		

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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, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
REVENUES	-	-	-
EXPENDITURES			
Instruction:			
Purchased services	166,722	166,722	-
Total expenditures	166,722	166,722	-
Excess (deficiency) of revenues over/under expenditures	(166,722)	(166,722)	-
Other financing sources:			
Transfer in	166,722	166,722	-
Net change in fund balance	-	<u>\$ -</u>	<u>\$ -</u>
Fund balance-Beginning of year	-		
Fund balance-End of year	<u>\$ -</u>		

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, 2015

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
State:			
Restricted	22,046	20,000	2,046
EXPENDITURES			
Instruction:			
Salaries	5,155	13,500	8,345
Benefits	476	5,018	4,542
Purchased services	-	2,500	2,500
Supplies-materials	-	1,500	1,500
Total instruction	5,631	22,518	16,887
Total expenditures	5,631	22,518	16,887
Net change in fund balance	16,415	\$ (2,518)	\$ 18,933
Fund balance-Beginning of year	72,772		
Fund balance-End of year	\$ 89,187		

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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, 2015

REVENUES

Local:

Other local revenue 8,859

State:

Other state revenue 1,052

Total revenues 9,911

EXPENDITURES

Instruction:

Purchased services 2,000

Supplies-materials 10,444

Total instruction 12,444

Support:

Purchased services 3,150

Total support 3,150

Total expenditures 15,594

Excess (deficiency) of revenues over/under expenditures (5,683)

Other financing sources (uses):

Transfer in 1,830

Transfer out (24,703)

Total other financing sources (uses) (22,873)

Net change in fund balance (28,556)

Fund balance-Beginning of year 33,738

Fund balance-End of year \$ 5,182

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

ISEE PHASE II GRANT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Year Ended June 30, 2015

REVENUES		-
		<hr/>
EXPENDITURES		
Support:		
Salaries	(7,873)	
Benefits	7,873	
Total support	<hr/>	-
Total expenditures		<hr/>
Excess (deficiency) of revenues over/under expenditures		-
Other financing uses:		
Transfer out		<hr/>
		(6,484)
Net change in fund balance		(6,484)
Fund balance-Beginning of year		<hr/>
		6,484
Fund balance-End of year		<hr/> <hr/>
		\$ -

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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 21 months bond requirements in this fund to cover the cash flow requirements.

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LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

DEBT SERVICE FUND
BALANCE SHEET
June 30, 2015

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

Assets:

Investments	175	
Due from other funds	935,040	
Taxes receivable	38,151	
Unbilled taxes receivable	1,430,425	
Other receivables:		
Taxes due from county	444,942	
Total assets		2,848,733
Deferred outflows of resources		-

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

\$ 2,848,733

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Liabilities		-
Deferred inflows of resources:		
Deferred revenue	23,950	
Unavailable property tax revenue	1,430,425	
Total deferred inflows of resources		1,454,375
Fund balance		
Restricted	1,394,358	
Total fund balance		1,394,358

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

\$ 2,848,733

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, 2015

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
Local:			
Taxes	1,229,347	1,485,927	(256,580)
Earnings on investments	475	750	(275)
Total local	1,229,822	1,486,677	(256,855)
State:			
Other state revenue	39,418	49,750	(10,332)
Total revenues	1,269,240	1,536,427	(267,187)
EXPENDITURES			
Debt service:			
Principal	975,000	975,000	-
Interest	482,153	479,153	(3,000)
Total debt service	1,457,153	1,454,153	(3,000)
Total expenditures	1,457,153	1,454,153	(3,000)
Net change in fund balance	(187,913)	\$ 82,274	\$ (270,187)
Fund balance-Beginning of year	1,582,271		
Fund balance-End of year	\$ 1,394,358		

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.

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LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

SCHOOL PLANT FACILITY FUND

BALANCE SHEET

June 30, 2015

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

Assets:

Investments	361
Taxes receivable	57,930
Unbilled taxes receivable	800,000
Other receivables:	
Taxes due from county	296,158

Total assets 1,154,449

Deferred outflows of resources -

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES \$ 1,154,449

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Liabilities:

Due to other funds	318,102
Accounts payable	-

Total liabilities 318,102

Deferred inflows of resources:

Deferred revenue	36,347
Unavailable property tax revenue	800,000

Total deferred inflows of resources 836,347

Fund balance:

Restricted	-
------------	---

Total fund balance -

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE \$ 1,154,449

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, 2015

	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES			
Local:			
Taxes	828,563	800,000	28,563
Earnings on investments	125	1,000	(875)
Total revenues	828,688	801,000	27,688
EXPENDITURES			
Purchases services	12,749	-	(12,749)
Capital objects	956,072	981,000	24,928
Total expenditures	968,821	981,000	12,179
Excess (deficiency) of revenues over/under expenditures	(140,133)	(180,000)	39,867
Other financing sources:			
Transfer in	116,859	130,000	(13,141)
Net change in fund balance	(23,274)	\$ (50,000)	\$ 26,726
Fund balance-Beginning of year	23,274		
Fund balance-End of year	\$ -		

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.

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SINGLE AUDIT SECTION

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LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

STUDENT GROUP AGENCY FUND
STATEMENT OF NET FIDUCIARY POSITION
June 30, 2015

	Balance 07/01/14	Net Change	Balance 06/30/15
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and investments	355,321	11,433	366,754
Deferred outflows of resources	-	-	-
Total assets and deferred outflows of resources	355,321	11,433	366,754
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES			
Liabilities:			
Due to student groups	355,321	11,433	366,754
Deferred inflows of resources	-	-	-
Total liabilities and deferred inflows of resources	355,321	11,433	366,754
NET POSITION	\$ -	\$ -	\$ -

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LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2015**

	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	14-272	2015IN109947	642,659
School Lunch - Commodities	10.555	14-272	2015IN109947	99,315
Breakfast Program	10.553	14-272	2015IN109947	197,030
Summer Food	10.559	14-272	2015IN109947	19,374
Total Child Nutrition Cluster				<u>958,378</u>
Fresh Fruit and Vegetable	10.582	14-272	2015IN109947	<u>50,812</u>
Child and Adult Care Food Program	10.558	14-272	2015IN109947	<u>41,366</u>
Direct through U.S. Department of Agriculture				1,050,556
Federal Forest	10.665	14-272		<u>44,202</u>
Total U.S. Department of Agriculture				<u>1,094,758</u>
U.S. Department of Education				
Passed through State Department of Education				
Title I-A				
Title I-A, ESEA - Improving Basic Programs	84.010	14-272	S010A140012	<u>752,597</u>
Special Education (IDEA) Cluster				
Part B, IDEA - School Age	84.027	14-272	H027A140088	743,217
Part B, IDEA - Preschool	84.173	14-272	H173A140030	31,818
Total Special Education Cluster				<u>775,035</u>
Perkins III, Professional Technical	84.048	14-272	V048A140012	<u>45,907</u>
Title II-A, ESEA - Improving Teacher Quality	84.367	14-272	S367A140011	<u>155,832</u>
Total U.S. Department of Education				<u>1,729,371</u>
Total Expenditures				<u><u>\$ 2,824,129</u></u>

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Notes to Schedule of Expenditures of Federal Awards
For The Year Ended June 30, 2015

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.

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LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2015

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Governmental Activities and Discretely Presented Component Unit	Qualified
Each Major Fund and Aggregate Remaining Fund Information	Unmodified

Internal control over financial reporting:

- material weakness(es) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
- significant deficiency(ies) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> none reported

Noncompliance material to financial statements noted?

yes no

Federal Awards

Internal control over major programs:

- material weakness(es) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
- significant deficiency(ies) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> 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 no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
-----------------------	---

10.553, 10.555, 10.556, 10.559	Child Nutrition Cluster
--------------------------------	-------------------------

Dollar threshold used to distinguish between type A and type B programs:

\$300,000

Auditee qualified as a low-risk auditee?

yes no

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For The Year Ended June 30, 2015

Section II - Financial Statement Findings

None.

Section III - Federal Award Findings and Questioned Costs

None.

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LAKELAND JOINT SCHOOL DISTRICT NO. 272
Management Discussion and Analysis
For the Year Ended June 30, 2015

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, 2015.

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 2013-14 fiscal year saw a continuing decrease in student enrollment. Start of the year enrollment was down 72 students from the year before. However, over the course of the year, enrollment stayed flat rather than the usual drop off. After starting 72 students lower, enrollment at the end of the school year was nine students higher. This positive sign allowed the District to budget a “no-growth” budget, rather than a declining budget. The start of the 2014-15 school year confirmed the more positive trend with an increase in students. The increase was sufficient to allow the District to levy an “emergency levy.” The unexpected levy dollars combined with additional state funding should allow the district to balance the budget without continuing to utilize unreserved fund balance.
- The District was unable to reach agreement with the teachers association for the 2014-15 contract year. The District issued teacher contracts based on the board's offer in negotiations and all teachers received an increase of some amount.
- The state budget for FY14 included a funding increase for public schools in salary support, as well as the largest increase in “discretionary funding” in a number of years. This increase, has allowed the District to fully fund textbooks, library materials, and support staffing. The District also was able to provide salary increases to support staff and administrators.
- In March of 2014 the District passed a two year supplemental levy in the amount of \$4,795,000. It passed with 69% approval. This amount is \$155,000 less than the expiring levy. The amount was reduced based on increased state funding.

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, deferred outflows of resources, liabilities, and deferred inflows of resources of the District, with the difference 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 position 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 10-11 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 13-19 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 20-21 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 22-42 of this report.

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

Combining and individual fund statements and schedules can be found on pages 43-79 of this report.

**Government-Wide Financial Analysis
Statement of Net Position
June 30, 2015**

	<u>2014-2015</u>	<u>2013-2014</u>	<u>Change</u>
ASSETS			
Current and Other Assets	12,831,053	13,016,724	(185,671)
Capital Assets	<u>28,353,987</u>	<u>29,088,292</u>	<u>(734,305)</u>
Total Assets	<u>41,185,040</u>	<u>42,105,016</u>	<u>(919,976)</u>
 DEFERRED OUTFLOWS OF RESOURCES	 <u>2,483,015</u>	 _____ -	 <u>2,483,015</u>
 LIABILITIES			
Long-Term Liabilities Outstanding	16,792,170	12,980,000	3,812,170
Other Liabilities	<u>5,146,429</u>	<u>4,553,695</u>	<u>592,734</u>
Total Liabilities	<u>21,938,599</u>	<u>17,533,695</u>	<u>4,404,904</u>
 DEFERRED INFLOWS OF RESOURCES	 <u>13,731,301</u>	 <u>7,047,213</u>	 <u>6,684,088</u>

NET POSITION

Net Investment in Capital Assets	15,171,487	14,880,769	290,718
Restricted	1,805,571	1,971,003	(165,432)
Unrestricted	<u>(8,978,903)</u>	<u>672,336</u>	<u>(9,651,239)</u>
Total Net Position	<u>\$7,998,155</u>	<u>\$17,524,108</u>	<u>\$(9,525,953)</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, net position as of June 30, 2015 was \$7,998,155.

The District uses 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, 2015**

	<u>2014-2015</u>	<u>2013-2014</u>	<u>Change</u>
REVENUES			
Program Revenues:			
Charges for Services	416,846	396,231	20,615
Operating Grants and Contributions	4,160,971	4,297,613	(136,642)
Capital Grants and Contributions	39,418	49,826	(10,408)
General Revenues:			
Property Taxes	7,399,179	6,992,649	406,530
Federal and State Revenues	19,066,858	17,764,294	1,302,564
Local and Other Revenues	<u>516,265</u>	<u>2,015,683</u>	<u>(1,499,418)</u>
Total Revenues	<u>31,599,537</u>	<u>31,516,296</u>	<u>83,241</u>
EXPENSES			
Program Expenses:			
Instruction	16,459,001	17,135,530	(676,529)
Support Services:			
Pupil Support	1,478,190	1,728,416	(250,226)
Staff Support	1,468,196	490,933	977,263
General Administration	534,451	341,009	193,442
School/Business Administration	2,324,438	2,967,846	(643,408)
Maintenance/Custodial	2,759,957	2,752,299	7,658
Transportation	1,529,466	1,759,937	(230,471)
Other	44,202	-	44,202
Child Nutrition	1,416,151	1,415,742	409
Capital Outlay	218,524	1,003,962	(785,438)
Debt Service	432,130	578,002	(145,872)
Depreciation, unallocated	<u>1,367,327</u>	<u>1,350,249</u>	<u>17,078</u>

Total Expenses	<u>30,032,033</u>	<u>31,523,925</u>	<u>(1,591,207)</u>
Change in Net Position	1,567,504	(7,629)	1,575,133
Net Position – Beginning	17,524,108	17,531,737	(7,629)
Prior Period adjustment	<u>(11,093,457)</u>	<u>-</u>	<u>(11,093,457)</u>
Net Position – Ending	<u>\$ 7,998,155</u>	<u>\$17,524,108</u>	<u>\$(9,525,953)</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 \$52,192. The unreserved and undesignated fund balance decreased by \$769,056.

Expenditures for general District purposes totaled \$26,333,134 a net increase of 7.04% during the current fiscal year.

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, 2015**

	<u>2014-2015</u>	<u>2013-2014</u>	<u>Change</u>
Sites	1,353,484	1,353,484	-
Buildings	25,782,695	26,706,591	(923,896)
Equipment	564,305	387,751	176,554
Transportation	<u>653,503</u>	<u>640,466</u>	<u>13,037</u>
Total Net Assets	<u>\$28,353,987</u>	<u>\$29,088,292</u>	<u>(\$734,305)</u>

At year end, the capital projects fund has a total fund balance of \$0.

Long-term Debt. The debt service fund has a total fund balance of \$1,394,358, all of which is reserved for the payment of debt service on general obligation bonds. The fund balance decreased by \$187,913.

At year end the District had \$12,980,000 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 David McDowell, Director of Business and Support Services, Lakeland Joint School District, PO Box 39, Rathdrum, ID 83858.

LAKELAND JOINT SCHOOL DISTRICT #272

FY 2015

FY16 - GENERAL FUND BUDGET SUMMARY INFORMATION

GF BUDGET SUMMARY INFORMATION

June, 2015 - September, 2015

REVENUE

REVENUE

REVENUE	BUDGET	RECEIPTS TO DATE	% Received	Remaining Budget	% Remaining	BUDGET	YTD ACTIVITY	% Received	Remaining Budget	% Remaining
M&O Levy	-	-		-		-	-		-	
Supplemental Levy	4,795,000.00	95,709.37	2.0%	(4,699,290.63)	-98.0%	4,795,000.00	61,360.88	1.3%	(4,733,639.12)	-98.72%
Emergency Levy	20,000.00	5,129.27		(14,870.73)		250.00	12.02		(237.98)	
Tort Levy	50,000.00	1,189.69	2.4%	(48,810.31)	-97.6%	118,500.00	1,494.02	1.3%	(117,005.98)	-98.74%
Other Local Tax	-	-		-		-	-		-	
Penalty/Int Delinquent Taxes	67,300.00	13,178.62	19.6%	(54,121.38)	-80.4%	67,500.00		0.0%	(67,500.00)	
Investments	35,000.00	155.68	0.4%	(34,844.32)	-99.6%	32,500.00	17,840.09	54.9%	(14,659.91)	-45.11%
Community Ed.	500.00	-		(500.00)		500.00		0.0%	(500.00)	
Other Local Revenue	180,500.00	36,171.62	20.0%	(144,328.38)	-80.0%	175,500.00	27,486.77	15.7%	(148,013.23)	-84.34%
Base State Support	16,606,552.00	9,592,515.00	57.8%	(7,014,037.00)	-42.2%	15,791,020.00	8,986,171.00	56.9%	(6,804,849.00)	-43.09%
Transportation	1,150,000.00	-	0.0%	(1,150,000.00)	-100.0%	1,175,000.00		0.0%	(1,175,000.00)	-100.00%
Tuition Equiv	52,500.00	-	0.0%	(52,500.00)	-100.0%	47,500.00		0.0%	(47,500.00)	-100.00%
State Paid Benefits	2,575,000.00	-	0.0%	(2,575,000.00)	-100.0%	2,181,233.00		0.0%	(2,181,233.00)	-100.00%
Other State Support	679,390.00	-	0.0%	(679,390.00)	-100.0%	-			-	
Other State Support - PFP	-	-		-		-			-	
Lottery/Additional St Maint	247,000.00	247,629.00		629.00		161,500.00	179,327.00	111.0%	17,827.00	11.04%
Property Tax Replace.	85,000.00	-	0.0%	(85,000.00)	-100.0%	85,000.00		0.0%	(85,000.00)	-100.00%
Other State Revenue	-	-		-		330,500.00		0.0%	(330,500.00)	-100.00%
Other Fed Rev-E-Rate	-	(8,252.80)		(8,252.80)		-	(13,108.87)		13,108.87	
Unrestricted Grants	135,000.00	2,778.62	2.1%	(132,221.38)	-97.9%	75,000.00	23,316.23	31.1%	(51,683.77)	-68.91%
Other Indirect Restricted	-	-		-		-			-	
Transfers	-	-		-		-			-	
TOTALS	26,678,742.00	9,986,204.07	37.4%	(16,692,537.93)	-62.6%	25,036,503.00	9,283,899.14	37.1%	(15,752,603.86)	-62.92%
Beginning Balance						206,670.00				
Budgeted Amount	26,678,742.00					25,243,173.00				

LAKELAND JOINT SCHOOL DISTRICT #272						FY15 GENERAL FUND BUDGET SUMMARY INFORMATION				
FY16 GENERAL FUND BUDGET SUMMARY INFORMATION						EXPENSES				
July, 2015 - September, 2015										
EXPENDITURES	BUDGET	FYTD ACTIVITY	% Expended	BALANCE	% Remaining	BUDGET	YTD ACTIVITY	%	BALANCE	%
Elementary	6,462,535.00	857,065.05	13.3%	5,605,469.95	86.7%	6,265,773.00	823,939.61	13.1%	5,441,833.39	86.9%
Secondary	6,894,637.00	846,440.53	12.3%	6,048,196.47	87.7%	6,482,372.00	848,585.08	13.1%	5,633,786.92	86.9%
Alternative	535,233.00	62,201.98	11.6%	473,031.02	88.4%	506,536.00	62,048.69	12.2%	444,487.31	87.8%
Except. Child	1,300,698.00	183,049.80	14.1%	1,117,648.20	85.9%	1,186,317.00	174,249.13	14.7%	1,012,067.87	85.3%
Gifted/Talented	94,138.00	5,364.38	5.7%	88,773.62	94.3%	74,395.00	7,402.39	10.0%	66,992.61	90.0%
Ex Curr	698,872.00	73,106.45	10.5%	625,765.55	89.5%	525,820.00	82,482.54	15.7%	443,337.46	84.3%
Summer School	66,685.00	56,297.53	84.4%	10,387.47	15.6%	63,635.00	62,274.36	97.9%	1,360.64	2.1%
Adult Ed	538.00	3.04	0.6%	534.96	99.4%	-			-	
Guidance/Health	982,092.00	85,221.29	8.7%	896,870.71	91.3%	939,698.00	84,774.25	9.0%	854,923.75	91.0%
Ancillary	650,421.00	64,015.30	9.8%	586,405.70	90.2%	536,351.00	75,934.09	14.2%	460,416.91	85.8%
Personnel Support	362,878.00	130,363.57	35.9%	232,514.43	64.1%	100,200.00	200,114.37	199.7%	(99,914.37)	-99.7%
Ed Media	531,733.00	50,133.17	9.4%	481,599.83	90.6%	498,243.00	55,621.31	11.2%	442,621.69	88.8%
Instruct. Related Technology	449,849.00	201,972.10	44.9%	247,876.90	55.1%	267,225.00	134,081.44	50.2%	133,143.56	49.8%
Board	75,807.00	45,904.98	60.6%	29,902.02	39.4%	85,750.00	42,328.12	49.4%	43,421.88	50.6%
District Admin	535,317.00	131,871.73	24.6%	403,445.27	75.4%	470,886.00	113,728.47	24.2%	357,157.53	75.8%
School Admin	2,147,071.00	360,719.94	16.8%	1,786,351.06	83.2%	2,110,601.00	352,076.11	16.7%	1,758,524.89	83.3%
Business Operations	283,036.00	72,257.91	25.5%	210,778.09	74.5%	277,686.00	70,802.66	25.5%	206,883.34	74.5%
Admin Tech Services	60,325.00	71,066.06	117.8%	(10,741.06)	-17.8%	179,292.00	67,019.85	37.4%	112,272.15	62.6%
Bldg Custodial	1,762,368.00	432,801.07	24.6%	1,329,566.93	75.4%	1,664,495.00	400,091.99	24.0%	1,264,403.01	76.0%
General Maint Non-Student Occ	67,500.00	13,737.22	20.4%	53,762.78	79.6%	98,353.00	18,544.40	18.9%	79,808.60	81.1%
General Maint Student Occ	813,762.00	345,783.61	42.5%	467,978.39	57.5%	748,625.00	298,024.96	39.8%	450,600.04	60.2%
Pupil Trans.	1,579,600.00	244,552.05	15.5%	1,335,047.95	84.5%	1,742,812.00	276,346.06	15.9%	1,466,465.94	84.1%
Dist. Trans.	40,066.00	14,791.44	36.9%	25,274.56	63.1%	43,350.00	20,892.68	48.2%	22,457.32	51.8%
Capital Assets				-		-			-	
Transfers	283,581.00		0.0%	283,581.00	100.0%	296,722.00		0.0%	296,722.00	100.0%
Reserve				-		78,036.00		0.0%	78,036.00	100.0%
TOTAL	26,678,742.00	4,348,720.20	16.3%	22,330,021.80	83.7%	25,243,173.00	4,271,362.56	16.9%	20,971,810.44	83.1%
Balances Equal Revenue less Expenses	-	5,637,483.87				-	5,012,536.58			



LAKELAND JOINT SCHOOL DISTRICT #272

15506 N Washington Street P.O. Box 39

Rathdrum, Idaho 83858

Phone: 208.687.0431 Fax: 208.687.1884 Web: lakeland272.org

MEMORANDUM

TO: Board of Trustees

FROM: Heidi Herndon, Human Resource Specialist

DATE: October 8, 2015

RE: Non-Certificated New Hires

The following individuals are recommended for hire:

Regular Positions

- Allison, Hailey, LHS, Near Peer Mentor
- Bendel, Tabresha, DO, Custodian
- Haase, Dennice, LJHS, Custodian
- Latham, Johnnie, JBE, Paraprofessional
- Marks, Jesse, TLE, B.A.S.E. Aide
- Mertens, Tina, PRESCHOOL, Paraprofessional
- Nunley, Rochelle, GE, Paraprofessional
- Peterson, Darlene, AE, Paraprofessional
- Plunkett, Ruth, THS, Custodian
- Poland, Krystal, GE, B.A.S.E. Aide
- Richardson, Caleb, MTV, Custodian
- Sindt, Lindsey, JBE, Secretary
- Tincup, Shannon, TLE, Paraprofessional
- Vandenberg, Aimee, BKE, B.A.S.E. Aide
- Wirtz, Sandra, LJHS, Paraprofessional

EXTRA DUTY PAY SCHEDULE

LAKELAND HIGH SCHOOL

TIMBERLAKE HIGH SCHOOL

POSITION	EMPLOYEE	EXP. STEP	PERCENT	PAY
HEAD FOOTBALL	TIM KIEFER	10	15.5%	\$ 5,890
ASST. FOOTBALL	RYAN SCAGGS	9	11.0%	\$ 4,036
ASST. FOOTBALL	JENS JACOBSEN	3	11.0%	\$ 3,171
ASST. FOOTBALL	TERRY KIEFER	10	11.0%	\$ 4,180
ASST. FOOTBALL	AL BEVACQUA	2	11.0%	\$ 3,027
ASST. FOOTBALL	BILL RYAN	4	11.0%	\$ 3,315
ASST. FOOTBALL	CORT MILKS	4	11.0%	\$ 3,315
ASST. FOOTBALL	R. ANDERSON	10	11.0%	\$ 4,180
ASST. FOOTBALL	MATT ALLISON	2	11.0%	\$ 3,027
ASST. FOOTBALL	B. ROBINSON	2	11.0%	\$ 3,027
HEAD SWIM	BRITANY URBANIAK	1	15.5%	\$ 4,062
HEAD VOLLEYBALL	GARITONE	5	15.5%	\$ 4,875
ASST. VOLLEYBALL	MARTI FUHRIMAN	5	11.0%	\$ 3,460
9TH or C* VOLLEYBALL	KELSIE BADGER	6	11.0%	\$ 3,604
HEAD BOYS BASKETBALL	STOCKWELL	10	15.5%	\$ 5,890
ASST. BOYS BASKETBALL	BILL RYAN	10	11.0%	\$ 4,180
9TH or C* BOYS BASKETBALL	J. MUNYAR	9	11.0%	\$ 4,036
HEAD GIRLS BASKETBALL	SEYMOUR	10	15.5%	\$ 5,890
ASST. GIRLS BASKETBALL	LANGE	10	11.0%	\$ 4,180
ASST. GIRLS BASKETBALL	OPEN		11.0%	\$ -
"C" GIRLS BASKETBALL	OPEN		11.0%	\$ -
HEAD WRESTLING	EDELBLUTE	10	15.5%	\$ 5,890
ASST. WRESTLING	ZACH HORSLEY	7	11.0%	\$ 3,748
ASST. WRESTLING	MARK JOHNSON	10	11.0%	\$ 4,180
HEAD TRACK	LIBERA	10	15.5%	\$ 5,890
ASST. TRACK	T. KIEFER (1/2 ST)	10	5.5%	\$ 2,090
ASST. TRACK	OPEN (1/2 ST)		5.5%	\$ -
ASST. TRACK	HENDRICKSON	10	11.0%	\$ 4,180
ASST. TRACK	JACOB MUNYAR	7	11.0%	\$ 3,748
ASST. TRACK	M.GORTON	10	11.0%	\$ 4,180
ASST. TRACK	SEYMOUR	10	11.0%	\$ 4,180
HEAD BASEBALL	BRADBURY	10	15.5%	\$ 5,890
ASST. BASEBALL	J.WAY 1/2 STIPEND	4	5.5%	\$ 1,658
JV BASEBALL	KEN BUSCH	10	11.0%	\$ 4,180
"C" BASEBALL	OPEN		11.0%	\$ -
HEAD SOFTBALL	C BEVAQUA	10	15.5%	\$ 5,890
ASST. SOFTBALL	J HARMS	2	11.0%	\$ 1,514
ASST. SOFTBALL	OPEN 1/2 STIPEND	0	11.0%	\$ -
HEAD GOLF	MARIO MADDY (1/2 ST)	10	15.5%	\$ 2,945
CROSS COUNTRY CO-HEADS	HALL	1	13.25%	\$ 3,473
CROSS COUNTRY CO-HEADS	MATTILLA	1	13.25%	\$ 3,473
HEAD BOYS SOCCER	ANDREW CRAIG	4	15.5%	\$ 4,672
ASST. BOYS SOCCER	K. MALONEY	2	11.0%	\$ 3,027
HEAD GIRLS SOCCER	MADDY	10	15.5%	\$ 5,890
ASST. GIRLS SOCCER	CJ STRUERMER 1/2 STIPEI	10	11.0%	\$ 2,090
	J.BECKETT 1/2 stip	2	11.0%	\$ 1,514
TENNIS	C. MULLER	2	15.5%	\$ 4,265
ASST. TENNIS			11.0%	
CHEERLEADER ADVISOR	CASHMAN	2	15.5%	\$ 4,265
9TH/ASST CHLDR ADV	RUSSO	2	11.0%	\$ 3,027
HEAD DANCE	J. MOFFETT	1	15.50%	\$ 4,062
ANNUAL ADVISOR	BEAN	10	5.7%	\$ 2,166
NEWSPAPER ADVISOR	BEAN	10	5.7%	\$ 2,166
SPEECH ARTS	HALL-HEADLEY,C	10	5.7%	\$ 2,166
DRAMA	KNOLL	3	9.2%	\$ 2,652
MUSIC-BAND	SESCILLA	10	10.5%	\$ 3,990
-CHORAL	SESCILLA	10	6.2%	\$ 2,356
ASB/STUDENT COUN	T. YOUNGDELL	1	3.5%	\$ 917
B.P.A. ADVISOR	NELSON, JODY	1	5.5%	\$ 1,441
FCCLA. ADVISOR	YOUNGDELL	1	2.75%	\$ 721
	M. MARVEL	1	2.75%	\$ 721
JR. STATESMAN ADVISOR	KEATING	1	3.5%	\$ 917
PROM ADVISOR	YOUNGDELL	1	1.5%	\$ 393
I.D.F.Y. ADVISOR	NOVAK	1	3.0%	\$ 786
QUIZ TEAM ADVISOR	KIMBERLING, DEB	1	4.5%	\$ 1,179
T.S.A. ADVISOR	PETTIT	1	3.5%	\$ 917
HONOR SOCIETY	VIEIRA	1	1.5%	\$ 393

POSITION	EMPLOYEE	EXP. STEP	PERCENT	PAY
HEAD FOOTBALL	ALBERTSON	10	15.5%	\$ 5,890
ASST. FOOTBALL	MIKE MENTI	10	11.0%	\$ 4,180
ASST. FOOTBALL	BILL RIDER	7	11.0%	\$ 3,748
ASST. FOOTBALL	BRIAN KLUSS	10	11.0%	\$ 4,180
ASST. FOOTBALL	CURRAN JOHNSON	3	11.0%	\$ 3,171
ASST. FOOTBALL	KELLY AMOS	10	11.0%	\$ 4,180
ASST. FOOTBALL	RANNEY	9	11.0%	\$ 4,036
HEAD VOLLEYBALL	GARWOOD	10	15.5%	\$ 5,890
ASST. VOLLEYBALL	BEYER	10	11.0%	\$ 4,180
9TH or C* VOLLEYBALL	CARLY CURTIS	10	11.0%	\$ 4,180
HEAD BOYS BASKETBALL	TONY HANNA	7	15.5%	\$ 5,281
ASST. BOYS BASKETBALL	M. GEORGE	5	11.0%	\$ 3,460
9TH or C* BOYS BASKETBALL	C. KNIGGE	5	11.0%	\$ 3,460
HEAD GIRLS BASKETBALL	MATT MILLER	10	15.5%	\$ 5,890
ASST. GIRLS BASKETBALL	K. RHODES	10	11.0%	\$ 4,180
"C" GIRLS BASKETBALL	MOLLY MILLER (HOLD)	10	11.0%	\$ 4,180
HEAD WRESTLING	K. AMOS	10	15.5%	\$ 5,890
ASST. WRESTLING	OPEN	0	11.0%	\$ -
HEAD TRACK	BRIAN KLUSS	10	15.5%	\$ 5,890
ASST. TRACK	SHAWN LAWLER	10	11.0%	\$ 4,180
ASST. TRACK	KELLY AMOS	5	11.0%	\$ 3,460
ASST. TRACK	ALBERTSON	10	11.0%	\$ 4,180
ASST. TRACK	RANNEY	10	11.0%	\$ 4,180
ASST. TRACK	K. RHODES	9	11.0%	\$ 4,036
HEAD BASEBALL	MATT GEORGE	1	15.5%	\$ 4,062
ASST. BASEBALL	CAMERON KNIGGE	1	11.0%	\$ 2,883
HEAD SOFTBALL	C REISENAUER	1	15.5%	\$ 4,062
ASST. SOFTBALL	OPEN		11.0%	\$ -
HEAD GOLF	MATT MILLER	6	15.5%	\$ 5,078
CROSS COUNTRY	SHAWN LAWLER	10	15.5%	\$ 5,890
ASST. CROSS COUNTRY	JIM SIMPSON	4	11.0%	\$ 3,315
HEAD BOYS SOCCER	BERT BENTLEY	2	15.5%	\$ 4,265
ASST. BOYS SOCCER	OPEN		0.0%	\$ -
HEAD GIRLS SOCCER	S. MICHAEL	8	15.5%	\$ 5,484
ASST. GIRLS SOCCER	OPEN		0.0%	\$ -
CHEERLEADER ADVISOR	CYNTHIA PECK	2	15.5%	\$ 4,265
9TH/ASST CHEER ADV	OPEN		11.0%	\$ -
ANNUAL ADVISOR	JENSON	3	5.7%	\$ 1,643
NEWSPAPER ADVISOR	NOT OFFERED	0	5.7%	\$ -
SPEECH ARTS	DURAN	10	5.7%	\$ 2,166
DRAMA	DURAN	10	9.2%	\$ 3,496
MUSIC-BAND	T. WOOD	10	10.5%	\$ 3,990
-CHORAL	T. WOOD	10	6.2%	\$ 2,356
ASB/STUDENT COUN	RHODES	3	3.5%	\$ 1,009
B.P.A. ADVISOR	AMOS	1	5.5%	\$ 1,441
FCCLA. ADVISOR	MOLLY MILLER	1	5.5%	\$ 1,441
JR. STATESMAN ADVISOR	ZIMMERMAN	1	3.5%	\$ 917
PROM ADVISOR	K. RHODES	1	1.5%	\$ 393
I.D.F.Y. ADVISOR	VORDAHL	1	3.0%	\$ 786
QUIZ TEAM ADVISOR	KNIGGE	1	4.5%	\$ 1,179
T.S.A. ADVISOR	ED LIVINGSTON	1	3.5%	\$ 917
HONOR SOCIETY	HAUCK	1	1.5%	\$ 393

MTV ANNUAL ADV GORTON 1 3.5% \$ 917
\$ 202,072

\$ 161,934

LAKELAND JR. HIGH SCHOOL

TIMBERLAKE JR. HIGH SCHOOL

POSITION	EMPLOYEE	EXP. STEP	PERCENT	PAY
8TH VOLLEYBALL	M. FERGUSON	4	6.3%	\$ 1,899
8TH VOLLEYBALL	N. FAIRCLOUGH	5	6.3%	\$ 1,981
7TH VOLLEYBALL	A. ASHER	10	6.3%	\$ 2,394
7TH VOLLEYBALL	A. STRANGER	1	6.3%	\$ 1,651
7TH & 8TH CROSS CTRY	M NEFF	1	6.3%	\$ 1,651
8TH BOYS BASKETBALL	J. HOFFMAN	5	6.3%	\$ 1,981
8TH BOYS BASKETBALL	OPEN		6.3%	\$ -
7TH BOYS BASKETBALL	G. CHAPPLE	10	6.3%	\$ 2,394
7TH BOYS BASKETBALL	OPEN		4.00%	\$ -
			4.00%	\$ -
8TH GIRLS BASKETBALL	D. NOVAK	2	6.3%	\$ 1,734
8TH GIRLS BASKETBALL			6.3%	\$ -
7TH GIRLS BASKETBALL	A. ASHER	10	6.3%	\$ 2,394
7TH GIRLS BASKETBALL			4.00%	\$ -
			4.00%	\$ -
7TH & 8TH WRESTLING	CUSHMAN	9	6.3%	\$ 2,312
7TH & 8TH WRESTLING	M. JOHNSON	10	6.3%	\$ 2,394
7TH & 8TH TRACK	M. NEFF	1	6.3%	\$ 1,651
7TH & 8TH TRACK	OPEN	1	6.3%	\$ 1,651
	G. CHAPPLE	10	6.3%	\$ 2,394
			6.3%	\$ -
7/8 CHLDR ADVISOR	OPEN		6.3%	\$ -
JHS ASB	T. HENDERSON	8	3.5%	\$ 1,238
ANNUAL/YR BOOK	K. DESJARDINS	1	5.70%	\$ 1,494
JHS MUSIC - BAND/CHOIR	A. CRAIG	6	3.5%	\$ 1,147

I.D.F.Y. ADVISOR	OPEN	1	3.0%	\$ 786
MATHCOUNTS ADVISOR	JOSH BAKER	1	2.5%	\$ 655
T.S.A. ADVISOR	OPEN	1	3.5%	\$ 917
STRIVE ADVISOR	L. SPURWAY	1	5.5%	\$ 1,441
				\$ -
				\$ 36,161

POSITION	EMPLOYEE	EXP. STEP	PERCENT	PAY
7TH VOLLEYBALL	BARB ADAMS	10	6.3%	\$ 2,394
8TH VOLLEYBALL	LYNN MCGRATH	1	6.3%	\$ 1,651
			6.3%	\$ -
7TH & 8TH CROSS CTRY	LAWLER, STACIE	8	6.3%	\$ 2,229
8TH BOYS BASKETBALL	BILL RIDER	7	6.3%	\$ 2,147
7TH BOYS BASKETBALL	CURRAN JOHNSON	1	6.3%	\$ 1,651
7TH BOYS BASKETBALL			4.00%	\$ -
7TH BOYS INTRAMURAL			4.00%	\$ -
8TH GIRLS BASKETBALL	MIKE MENTI	10	6.3%	\$ 2,394
7TH GIRLS BASKETBALL	ROB RANNEY	10	6.3%	\$ 2,394
7TH GIRLS BASKETBALL			4.00%	\$ -
7TH GIRLS INTRAMURAL			4.00%	\$ -
7TH & 8TH WRESTLING	L. MOE	10	6.3%	\$ 2,394
7TH & 8TH WRESTLING	OPEN	2	6.3%	\$ 1,734
7TH & 8TH TRACK	STACIE LAWLER	10	6.3%	\$ 2,394
7TH & 8TH TRACK	MOE	10	6.3%	\$ 2,394
7TH & 8TH TRACK	RACHEL SMITH	10	6.3%	\$ 2,394
7/8 CHLDR ADVISOR	D. CASTLETON	8	6.30%	\$ 2,229
JHS ASB	JULIA POTE	5	3.50%	\$ 1,101
				\$ -
ANNUAL	WIRTH	3	5.70%	\$ 1,643
JHS MUSIC - BAND/CHOIR	T. WOOD	10	3.5%	\$ 1,330

I.D.F.Y. ADVISOR	NIEMAN	1	3.0%	\$ 786
MATH COUNTS ADVISOR	K. NEUBERGER	1	2.5%	\$ 655
T.S.A. ADVISOR	OPEN	1	3.5%	\$ 917
		0	0.0%	\$ -
				\$ 34,832.56

School	Position	First	Last	Stipend
TJHS	Secondary Dept. Facilitator	Robyn	Allen	\$2,000.00
LHS	RTI Team member	Matthew	Allison	\$850.00
AE	Collections Facilitator	Julie	Anderson	\$850.00
AE	Idaho Core Teachers	Julie	Anderson	\$2,000.00
AE	Sixth Grade Facilitator	Julie	Anderson	\$2,000.00
LJHS	Examview Facilitator	Jennifer	Badertscher	\$850.00
LJHS	Idaho Core Teachers	Jennifer	Badertscher	\$2,000.00
LJHS	Mileposts Facilitator	Jennifer	Badertscher	\$850.00
JBE	Building Facilitator	Kelsie	Badger	\$2,000.00
JBE	K-12 SPED Facilitator	Kelsie	Badger	\$2,000.00
JBE	RTI Team member	Kelsie	Badger	\$850.00
GWE	ELA Digital Facilitator	Bruce	Baker	\$850.00
LJHS	RTI Team member	Josh	Baker	\$850.00
LJHS	Secondary Dept. Facilitator	Josh	Baker	\$2,000.00
LHS	RTI Team member	Danielle	Bean	\$850.00
AE	RTI Team member	Stephanie	Blayne	\$850.00
AE	RTI Team member	Jennifer	Boots	\$850.00
SLE	Math Digital Facilitator	Brittany	Brandt	\$850.00
SLE	RTI Team member	Brittany	Brandt	\$850.00
TLE	Mileposts Facilitator	Justine	Brown	\$850.00
TLE	RTI Team member	Justine	Brown	\$850.00
MVAS	Math Digital Facilitator	Linda	Bruner	\$850.00
MVAS	ELA Digital Facilitator	Krista	Bullard	\$850.00
MVAS	Secondary Dept. Facilitator	Krista	Bullard	\$2,000.00
SLE	Examview Facilitator	Debra	Cashman	\$850.00
JBE	Examview Facilitator	Kelly	Chaney	\$850.00
JBE	Fourth Grade Facilitator	Kelly	Chaney	\$2,000.00
JBE	RTI Team member	Kelly	Chaney	\$850.00
SLE	ELA Digital Facilitator	Lori	Clark	\$850.00
AE	Building Facilitator	Sammi	Curry	\$2,000.00
AE	RTI Team member	Jo-Dene	Davis	\$850.00
BKE	RTI Team member	Nara	Decker	\$850.00
BKE	Third Grade Facilitator	Nara	Decker	\$2,000.00
GWE	Instructional Coach	Lesley	Dunbar-Runyan	\$3,000.00
JBE	RTI Team member	Lauren	Eleazer	\$850.00
THS	ELA Digital Facilitator	Megan	Ferguson	\$850.00
THS	Examview Facilitator	Megan	Ferguson	\$850.00
THS	Idaho Core Teachers	Megan	Ferguson	\$2,000.00
THS	RTI Team member	Megan	Ferguson	\$850.00
SLE	RTI Team member	Patti	Gabrick	\$850.00
THS	Math Digital Facilitator	Michelle	Garwood	\$850.00
TJHS	Secondary Dept. Facilitator	Matt	George	\$2,000.00
LJHS	Idaho Core Teachers	Cherokee	Gorton	\$2,000.00
LJHS	RTI Team member	Cherokee	Gorton	\$850.00
LJHS	Secondary Dept. Facilitator	Cherokee	Gorton	\$2,000.00
MVAS	Examview Facilitator	Mark	Gorton	\$850.00
MVAS	Mileposts Facilitator	Mark	Gorton	\$850.00
THS	Idaho Core Teachers	Katie	Graupman	\$2,000.00
THS	RTI Team member	Katie	Graupman	\$850.00
THS	Secondary Dept. Facilitator	Katie	Graupman	\$2,000.00
JBE	Mileposts Facilitator	Jamie	Harms	\$850.00
LHS	Secondary Dept. Facilitator	Rebecca	Hasz	\$2,000.00
SLE	Building Facilitator	Kim	Hill	\$2,000.00
LJHS	K-12 PE Facilitator	Jimmy	Hoffman	\$2,000.00

BKE	Building Facilitator	Shana	Hostetler	\$2,000.00
BKE	Fourth Grade Facilitator	Shana	Hostetler	\$2,000.00
BKE	RTI Team member	Shana	Hostetler	\$850.00
BKE	Kindergarten Facilitator	Sarah	Howard	\$2,000.00
THS	Secondary Dept. Facilitator	Chris	Jarstad	\$2,000.00
LJHS	RTI Facilitator	Honey	Jean	\$1,000.00
GWE	RTI Team member	Molly	Johnson	\$850.00
SLE	K-6 Music Facilitator	Dave	Jones	\$1,000.00
LHS	Secondary Dept. Facilitator	John	Keating	\$2,000.00
JBE	Building Facilitator	Mandy	Kiefer	\$2,000.00
LHS	Secondary Dept. Facilitator	Debbie	Kimberling	\$2,000.00
TLE	Building Facilitator	Julie	Kinzer	\$2,000.00
TLE	RTI Team member	Julie	Kinzer	\$850.00
BKE	ELA Digital Facilitator	Chantelle	Kirk	\$850.00
THS	Secondary Dept. Facilitator	Brian	Kluss	\$2,000.00
THS	RTI Team member	Cameron	Knigge	\$850.00
LHS	ELA Digital Facilitator	Allison	Knoll	\$850.00
TLE	Building Facilitator	Tona	Koch	\$2,000.00
TLE	RTI Team member	Tona	Koch	\$850.00
GWE	Building Facilitator	Kristie	Lawrie	\$2,000.00
AE	Building Facilitator	Amanda	Leach	\$2,000.00
AE	Second Grade Facilitator	Amanda	Leach	\$2,000.00
TJHS	RTI Team member	Scott	Little	\$850.00
JBE	RTI Team member	Jenny	Marsh	\$850.00
GWE	Mileposts Facilitator	Cassi	Martines	\$850.00
GWE	RTI Team member	Cassie	Martines	\$850.00
LHS	Mileposts Facilitator	Michelle	Marvel	\$850.00
LHS	RTI Team member	Katie	McBride	\$850.00
TJHS	RTI Team member	Mike	Menti	\$850.00
TLE	ELA Digital Facilitator	Terri	Menti	\$850.00
TLE	First Grade Facilitator	Terri	Menti	\$2,000.00
GWE	Examview Facilitator	Bill	Miles	\$850.00
GWE	RTI Team member	Trish	Miles	\$850.00
BKE	k-6 Counselor Facilitator	Rebecca	Miller	\$1,000.00
BKE	Mileposts Facilitator	Rebecca	Miller	\$850.00
TJHS	ELA Digital Facilitator	Karye	Moore	\$850.00
TJHS	RTI Team member	Karye	Moore	\$850.00
LJHS	RTI Team member	Jacob	Munyer	\$850.00
AE	Instructional Coach	Keri	Murphy	\$3,000.00
BKE	Building Facilitator	Brittnee	Naake	\$2,000.00
BKE	RTI Team member	Brittnee	Naake	\$850.00
BKE	Instructional Coach	Norma	Needs	\$3,000.00
LJHS	Secondary Dept. Facilitator	Matt	Neff	\$2,000.00
TJHS	Math Digital Facilitator	Keith	Neuberger	\$850.00
TJHS	Secondary Dept. Facilitator	Keith	Neuberger	\$2,000.00
TJHS	RTI Facilitator	Alli	Nieman	\$1,000.00
LHS	Math Digital Facilitator	Denise	Novak	\$850.00
BKE	RTI Team member	Carol	Parrott	\$850.00
LHS	7-12 PTE Facilitator	Corey	Pettit	\$2,000.00
TJHS	RTI Team member	Julia	Potee	\$850.00
BKE	Math Digital Facilitator	Shynne	Price	\$850.00
BKE	Second Grade Facilitator	Shynne	Price	\$2,000.00
GWE	RTI Team member	Shynne	Price	\$850.00
THS	Mileposts Facilitator	Casi	Reisenauer	\$850.00
THS	RTI Facilitator	Casi	Reisenauer	\$1,000.00

THS	Secondary Dept. Facilitator	Kellie	Rhodes	\$2,000.00
SLE	RTI Team member	Linda	Richman	\$850.00
TJHS	Examview Facilitator	Bill	Rider	\$850.00
TLE	Math Digital Facilitator	Shannon	Rider	\$850.00
BKE	RTI Team member	Kristin	Rinaldi	\$850.00
SLE	Mileposts Facilitator	Ashley	Rogers	\$850.00
LJHS	Math Digital Facilitator	Mary	Ross	\$850.00
GWE	RTI Team member	Ann	Rotz	\$850.00
AE	Math Digital Facilitator	Doug	Rotz	\$850.00
THS	RTI Team member	Christine	Sandahl	\$850.00
AE	RTI Team member	Ashley	Sapp	\$850.00
JBE	Instructional Coach	Ana	Schnepf	\$3,000.00
TLE	Instructional Coach	Ana	Schnepf	\$2,850.00
SLE	Go Math Facilitator	Kris	Schwalbach	\$850.00
SLE	RTI Team member	Kris	Schwalbach	\$850.00
AE	ELA Digital Facilitator	Danielle	Scott	\$850.00
AE	Idaho Core Teachers	Danielle	Scott	\$2,000.00
LHS	7-12 Music Facilitator	Mark	Sescilla	\$1,000.00
JBE	Math Digital Facilitator	Candy	Shelton	\$850.00
LHS	RTI Team member	Amy	Sheppard	\$850.00
TLE	RTI Team member	Terri	Shovald	\$850.00
LJHS	ELA Digital Facilitator	Alicen	Small	\$850.00
LJHS	RTI Team member	Alicen	Small	\$850.00
LJHS	Secondary Dept. Facilitator	Alicen	Small	\$2,000.00
SLE	Instructional Coach	Rachel	Smith	\$3,000.00
LJHS	Idaho Core Teachers	Laura	Spurway	\$2,000.00
LHS	RTI Facilitator	Kim	Suko	\$1,000.00
LHS	Examview Facilitator	Sarah	Teel	\$850.00
GWE	Math Digital Facilitator	Michelle	Thorp	\$850.00
SLE	RTI Team member	Elaine	Tobin	\$850.00
LHS	RTI Team member	Ed	Underhill	\$850.00
TLE	RTI Team member	Charmain	VanBusKirk	\$850.00
JBE	ELA Digital Facilitator	Renee	Vanek	\$850.00
JBE	RTI Team member	Renee	Vanek	\$850.00
LHS	7-12 Counselor Facilitator	Frank	Vieira	\$1,000.00
THS	RTI Team member	Renee	Vordahl	\$850.00
TJHS	Mileposts Facilitator	Lynnette	Wade	\$850.00
TJHS	RTI Team member	Lynnette	Wade	\$850.00
AE	Examview Facilitator	Susan	Walker	\$850.00
LHS	Secondary Dept. Facilitator	Lynda	Walter	\$2,000.00
TLE	Examview Facilitator	Deanna	Watkins	\$850.00
TLE	Fifth Grade Facilitator	Deanna	Watkins	\$2,000.00
SLE	Building Facilitator	Connie	Wilkerson	\$2,000.00
SLE	Idaho Core Teachers	Connie	Wilkerson	\$2,000.00
GWE	Building Facilitator	Kacy	Williams	\$2,000.00
BKE	Examview Facilitator	Jake	Williamson	\$850.00
AE	RTI Team member	Holly	Wuest	\$850.00
LJHS	RTI Team member	Jennifer	Zimmerman	\$850.00
AE	Mileposts Facilitator	Mikell	Zimmerman	\$850.00
THS	Secondary Dept. Facilitator	Phil	Zimmerman	\$2,000.00
LHS	Secondary Dept. Facilitator	TBD		\$2,000.00

\$207,450.00



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

October 7, 2015

To: Lakeland Board of Trustees
From: Lisa Sexton
Subject: Recommendation of Sick Leave Council Members

The following Lakeland School District personnel are recommended to the Board of Trustees for appointment to the Sick Leave Council:

Lisa Sexton, Administrator
Todd Spear, Administrator
Kathy Peterson, LEA representative
Rebecca Hasz, LEA representative



College Access Challenge Grant – IDAHO

Near Peer Mentor Program

This form is to be completed and included with the Memorandum of Understanding between the Office of the State Board of Education (the designated state education agency managing the federal College Access Challenge Grant) and the participating high school listed below.

The following information is to be provided with regard to the Near Peer Mentor Program at:

High School Name	School District

Start date: _____	End date: _____
Rate of pay/hour: _____	
Hours per day: _____/day	Number of work days: _____
PERSI cost: _____	Insurance cost: _____ <small>(health, dental, & term life)</small>
FICA cost: _____	Benefit start date: _____

Other required state and federal costs:

Description:

FIND YOUR PATH	\$ _____
FIND YOUR PATH	\$ _____

Idaho State Board of Education will be invoiced:

Monthly Quarterly

Near Peers will be paid in equal installments every:

9 months 10 months 12 months

Authorized Signature

Date



College Access Challenge Grant – IDAHO

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FIND YOUR PATH	\$ _____

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Monthly Quarterly

Near Peers will be paid in equal installments every:

9 months 10 months 12 months

<i>Authorized Signature</i>	<i>Date</i>

DISTRICT STRATEGIC PLAN

A COMMUNITY COMMITTED TO ACADEMIC EXCELLENCE...DEDICATED TO STUDENT SUCCESS



LAKELAND JOINT SCHOOL DISTRICT NO 272

2014-2019

A Message from the Superintendent, Dr. Mary Ann Ranells



The Lakeland Joint School District Strategic Plan was updated following a series of meetings involving a group of patrons, parents, teachers, staff, and administrators beginning in November of 2013 and continuing through March 2014. The Lakeland Administration authorized this group of individuals as an “advisory committee” under the direction of the Superintendent. The committee reviewed and refined the district’s mission, vision, core belief statements, and developed goals and assessment strategies for the following five areas: Curriculum, Instruction, Leadership, Community Relations and School Climate, and Facilities. The Board of Trustees of Lakeland Joint School District No. 272 formally adopted the Strategic Plan for March 2014 through Spring of 2019 on March 10, 2014.

STUDENT LEADERSHIP

Payton Rhodes, THS Student

Daniel Buck-THS Student

Jordyn Kronenberg-THS Student

Shelby Senn-MVAS Student

Cameron Marsh, LHS Student

Kaidan Kelsey-LHS Student

Maria Schnepf-LHS Student

Tim Martin- LHS Student

PARENTS

Lisa Green-Peterson, GE Parent

Katie Forsman, GE Parent

Coleen Messerschmidt, GE Parent

Virginia Shawver-TJHS Parent

Alisa Mendenhall-TJHS Parent

Travis Forsman-GE Parent

Kate Forsman-GE Parent

Joni Borg-BKE Parent

Lisa Green-Peterson-GE Parent

CERTIFICATED STAFF

Todd Spear, LHS Principal

Sarah Howard, BKE Certificated Staff

Julie Leonard, BKE Certificated Staff

Brittnee Naake, BKE Certificated Staff

Norma Needs, BKE Certificated Staff

Shynne Price-BKE Certificated Staff

Jason Bradbury-TLE Certificated Staff

Mary Havercroft- TLE Principal

Tim Cronnelly-THS Certificated Staff

Kurt Hoffman-THS Principal

Brandi Johnson-THS Asst. Principal

John Klingaman-MVAS Certificated Staff

Paul Uzzi, MVAS Principal

Ana Schnepf-JBE Certificated Staff

Debbie Kimberling-LHS Certificated Staff

John Asher-JBE Principal

NON-CERTIFICATED STAFF

Heather Ogden-TLE Non Certificated

Darrell Rickard- Transportation

CITY GOVERNMENT

Vic Holmes, City Mayor Of Rathdrum

Chris Riffe, City Planner Of Rathdrum

Brett Boyer, City Manager

BUSINESS

Kevin Sharrai, General Manager of Twin Lakes Village

Cindy Knowles, Century 21 & TLE Parent

GENERAL PARTICIPANTS

Mary Ann Ranells, **Retired Superintendent**

Brad Murray, **Superintendent**

Lisa Sexton, Assistant Superintendent

Tom Taggart, **Retired Director Of Business and Operations**

Dave McDowell, Director of Business and Operations

Georgeanne Griffith, Director Of Information Systems

John Shaffer, Zone 2 Trustee

Larry Brown, Board Chairman

2015 School Board

Larry Brown, Board Chairman (Term – 2017)

Kyle Olmstead, Zone 1 (Term – 2019)

John Shaffer, Zone 2 (Term – 2019)

Tim Skubitz, Zone 3 (Term – 2019)

Brian Wallace, Zone 4 (Term -2017)

School Buildings in 2015

ELEMENTARY SCHOOLS

Athol Elementary

Kathy Thomas, Principal

Betty Kiefer Elementary

Lynn Paslay, Principal

Garwood Elementary

BJ DeAustin, Principal

John Brown Elementary

John Asher, Principal

Spirit Lake Elementary

Kristie Mitchell, Principal

Twin Lakes Elementary

Patty Morrison, Principal

JUNIOR HIGH SCHOOLS

Lakeland Junior High

Todd Spear, Principal

Timberlake Junior High

Chris McDougall, Principal

HIGH SCHOOLS

Lakeland High School

Conrad Underdahl, Principal

Curt Carr, Asst. Principal

Trent Derrick, Asst. Principal

Timberlake High School

Kurt Hoffman, Principal

Brandi Johnson, Asst. Principal

Mountain View Alternative School

Paul Uzzi, Principal

The Plan

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The Right Work

- Educators work in collaborative teams and take collective responsibility for student learning rather than working in isolation.
- Collaborative teams implement a guaranteed and viable curriculum, unit by unit.
- Collaborative teams monitor student learning through an ongoing assessment process that includes frequent, team-developed common formative assessments.
- Educators use the results of common assessments to:
 - ◊ Improve individual practices
 - ◊ Build the team's capacity to achieve its goals.
 - ◊ Intervene/enrich on behalf of students.
- The school provides a systematic process for intervention and extension.

What is the Lakeland Way?

- We Love Kids– We Love What We Do
- Kindness
- Professionalism
- Expertise
- Work Ethic
- Courage to Have High Expectations
- Courage to Persist
- Loyalty
- Humor

Mission

THE MISSION OF LAKELAND JOINT SCHOOL DISTRICT IS TO PROVIDE A QUALITY EDUCATION, CREATING RESPONSIBLE CITIZENS WHO ARE COLLEGE AND CAREER READY.

Vision

A COMMUNITY COMMITTED TO ACADEMIC EXCELLENCE AND DEDICATED TO STUDENT SUCCESS!

Core Beliefs

ALL **STUDENTS** CAN LEARN AND ACHIEVE AT HIGH LEVELS. EACH STUDENT IS A VALUED INDIVIDUAL WITH UNIQUE PHYSICAL, SOCIAL, EMOTIONAL, AND INTELLECTUAL NEEDS.

PARENTS ARE THE FIRST AND PRIMARY TEACHERS. THEY ARE RESPONSIBLE FOR THEIR CHILDREN'S BASIC NEEDS AND VALUES. THEIR ACTIVE, COLLABORATIVE PARTICIPATION IS CRITICAL TO THEIR CHILD'S SUCCESS.

STUDENT LEARNING IS THE PRIORITY OF LAKELAND SCHOOLS. ALL STUDENTS WILL BECOME CONFIDENT, SELF-DIRECTED, COLLABORATIVE, LIFELONG LEARNERS AND RESPONSIBLE CITIZENS IN TOMORROW'S WORKFORCE AND COMMUNITY.

SCHOOLS DEVELOP CONFIDENT, SELF-DIRECTED, LIFELONG LEARNERS WHO WILL BECOME RESPONSIBLE CITIZENS IN TOMORROW'S WORKFORCE AND COMMUNITY.

SCHOOLS TEACH TO AND MODEL A UNIVERSAL SET OF BASIC VALUES: HONESTY, SELF-DISCIPLINE, RESPONSIBILITY, RESPECT, PHYSICAL/EMOTIONAL WELL-BEING, AND A STRONG WORK ETHIC.

SCHOOLS PROVIDE A SAFE, POSITIVE, ORGANIZED SETTING WITH CLEARLY DEFINED EXPECTATIONS FOR BEHAVIOR BASED ON MUTUAL RESPECT.

ALL LAKELAND EMPLOYEES ARE **EDUCATIONAL PROFESSIONALS**, RESPECTED FOR THEIR SKILLS AND COMMITMENT TO STUDENT LEARNING. THEY ARE ESSENTIAL TO THE ACHIEVEMENT OF THE DISTRICT'S MISSION.

THE **COMMUNITY** AND THE SCHOOLS ARE REFLECTED IN EACH OTHER. MUTUAL SUPPORT, PARTICIPATION, AND PARTNERING ARE NECESSARY.

Curriculum

Goal 1: The curriculum will be aligned with the Idaho Core State Standards.

Activities:

1. Task Force committees will complete alignment in each curriculum area and continually review and update.
2. Grade and subject area teams will collaborate to ensure a seamless transition between all grade levels and subjects.
3. Common course assessments will be developed and utilized at all levels.
4. A system of tracking student performance will be developed and included as a part of the cumulative student record.

Metric 1. Student data on all national, state and local assessments will be analyzed to identify strengths and weaknesses.

Goal 2: The staff will teach and reinforce the district approved curriculum.

Activities:

1. Curriculum guides will be shared with all staff.
2. Clear expectations regarding the importance of teaching the district approved curriculum will be established by all administrators.
3. Achievement standards will be published for all stakeholders.

Metric 1. Teacher observations/evaluations will confirm student learning as well as the use and reinforcement of the district approved curriculum.

Metric 2. Student scores on all state and local assessments will be analyzed by the teachers, administration, district curriculum advisory council, and subject area committees.

Goal 3: Opportunities will be provided within the curriculum to meet the varied academic needs of all students.

Activities:

1. Secondary schools will continue to explore graduation requirements and master scheduling strategies that afford students adequate instructional opportunities for the core subjects, as well as a wide variety of elective class offerings.
2. Elementary and secondary schools will develop and implement systems to address remediation, enrichment, and acceleration for all students in the areas of reading, writing, mathematics, science, and social sciences.
3. The "4-year plan" each secondary student is required to develop and maintain shall be reviewed each year. Individual counseling, updating, and implementation as each student moves through his/her high school career will be provided. Changes in schedules will necessitate reference to the 4-year plan.

4. Classes will be aligned toward a variety of college and career pathways and work-based learning opportunities will be provided.
5. Standards for money management/financial literacy shall be integrated into the curriculum in a manner that ensures all students receive adequate age appropriate instruction (i.e. include as a unit in Consumer Economics, junior high career education, etc.)

Metric 1. Number of 4 year plans reviewed annually by students for the purpose of evaluating their course selections.

Metric 2. A syllabus that includes learning objectives/outcomes for high school courses will be provided.

Metric 3. Feedback from students, parents, patrons and the business community will be collected and analyzed on an on-going basis.

Metric 4. Student growth on national, state, and local assessments will be analyzed as to growth of all students

Metric 5. Data will be collected and analyzed for the following: graduation rate, number of students completing post secondary education and number of students employed.

Goal 4: Necessary resources and materials will be provided that are sufficient to teach the curriculum.

Activities:

1. The district will strive to maintain class size at, no more than, 23 students for kindergarten through first grade, 26 students for grades 2 and 3, and 28 students for grades 4 through 12.
2. Building budgets will be established with building level input.
3. Equipment/furniture replacement schedules will be developed/followed.
4. The Lakeland Educational Foundation will supplement other forms of revenue for scholarships and teacher/classroom grants.
5. Grants will be pursued.
6. The schedule for adoption of new textbooks/instructional materials will follow the state textbook adoption cycle.
7. Core instructional materials, including intervention/remediation materials, will be research-based and recommended by the Idaho Textbook Adoption Committee.

Metric 1. Student performance on national, state and local assessments will play a significant part in decision making for staffing and instructional material purchases.

Metric 2. Administrators, teachers, parents and students will provide input into the adequacy of materials.

Goal 5: Professional development activities for instructional personnel (teachers and paraprofessionals) will complement the goals of the district.

Activities:

1. The professional development committee will review the goals and activities of the strategic plan and offer classes to instructional personnel (teachers and paraprofessionals) that assist in implementing the plan.
2. Professional development activities will include strategies for best practices in instruction.
3. Principals will insure the implementation of building level professional development activities that meet teacher interests/needs and are aligned with district and school improvement goals.
4. Principals will assist teachers and paraprofessionals in developing individual professional development plans that meet district, school, and individual needs.
5. Summer professional development activities will be utilized whenever possible.

Metric 1. The district administration will confirm that professional development offerings as prepared by the committee complement district goals.

Metric 2. Teacher/paraprofessional interests will be evaluated by class enrollment.

Metric 3. Individual professional development plans will be in place for all instructional staff.

Metric 4. Annually, principals will report on staff professional growth activities to the superintendent.

Metric 5. Student performance will be analyzed to determine the impact of the professional development plan.

Goal 6: Equipment, supplies and training will be provided to fully integrate technology into the curriculum. We will strive to be the technology leader among North Idaho public school districts.

Activities:

1. The technology plan will complement student needs and interests and the goals and activities of the district strategic plan.
2. Budgets for technology will be established with building level input.
3. Technology replacement schedules (including software) will be followed.
4. Professional development courses and/or in-service training stressing integration into the curriculum and improved use of technology will be offered.

Metric 1. Principals, teachers, parents and students will provide input into the adequacy of technology equipment, software, etc.

Metric 2. Student performance on state and district assessments will be analyzed by the administration and/or technology committee to assess the impact of the technology plan.

Metric 3. Graduation requirements for the Class of 2013 and beyond will require students to demonstrate computer literacy through the successful completion of a required computer application/science/graphics course. Students will be able to satisfy the computer literacy requirement for graduation by passing a district competency assessment.

Instruction

Goal 1: All Lakeland school district graduates will be productive citizens who are college and career ready.

Activities:

1. The graduation requirements will be reviewed on an on-going basis to insure all students are required to complete a rigorous core of study.
2. Schools will continually review programs to meet the needs of all students.
3. Present remediation/acceleration/enrichment programs will be reviewed. Adjustments will be made and new programs implemented to allow every student to meet standards for college and career.
4. Strategies to reduce classroom disruptions will be implemented in each building.
5. Each building will develop and implement a plan that emphasizes reading instruction at all levels and provides intervention/remediation for students below grade level.
6. Daily class schedules will be reviewed to optimize instructional time.

Metric 1. Student scores on national, state and local assessments will be compared to building, state, and national norms.

Metric 2. Student progress will be monitored in the core areas of reading, math, and language usage using appropriate progress monitoring tools.

Metric 3. Surveys and reports will be used to determine student, parental, and alumni views.

Goal 2: A minimum of 95% of all students completing third grade will read at or above grade level.

Activities:

1. Intervention/remediation will be provided for students below grade level.
2. Early childhood education programs will be investigated and implemented as determined appropriate.
3. A plan to emphasize the importance of parents reading to children will be developed and implemented. The importance of children starting school ready to learn will be emphasized.
4. Transitional, developmental, accelerated, and other alternative methods for meeting student needs will be investigated and implemented where appropriate (i.e. extended kindergarten, programs for academically talented students, etc.).

Metric 1. Appropriate progress monitoring tools will be used to monitor student progress.

Metric 2. Student scores on state and local assessments will be used for grade level mastery.

Goal 3: 95 % of students will meet the established curriculum benchmarks at the end of the year.

Activities:

1. Each building and the district will implement strategies to protect instructional time and maximize student-teacher contact. (Teacher accessibility, before and after school).
2. Strategies to reduce student absences will be implemented at each building.
3. The staff will teach the district curriculum using adopted and supplemental materials.
4. Remediation/interventions will be provided to assist students.
5. Curriculum benchmarks will be distributed to staff, students, and parents.
6. Strategies for emphasizing parental responsibility and involvement will be implemented at each building.
7. Strategies for timely home/school communications will be implemented at all levels, including best practices for using the parent component of PowerSchool/Power Announcement.

Metric 1. Common district assessments, teacher input and state scores will be used to determine the performance levels of all students.

Metric 2. Monitor usage reports for the district's computerized student management system.

Metric 3. Classroom Syllabus and instructional calendars will clearly define learning objectives/outcomes.

Goal 4: The annual district dropout rate will be less than 2 percent.

Activities:

1. Numerous alternative educational programs will be offered.
 - a. Alternative school
 - b. Summer school
 - c. On-line or other forms of distance education courses
 - d. Dual credit
2. Transition programs will be developed and implemented (as students enter/change schools or levels).
3. Supplemental educational opportunities will be offered.
4. Parental involvement activities that foster effective parenting skills, home/school communications, etc. will be promoted at all levels.
5. A follow-up study of graduates and dropouts will be completed, analyzed, and published for the district stakeholders.

Metric 1. A uniform method for tracking the dropout rate for each class will be utilized.

Goal 5: Lakeland Joint School District students will be above state and national averages on assessments.

Activities:

1. Problem solving and critical thinking skills will be a focus across all content areas.
2. Test preparation materials will be available for college entrance tests.
3. Each school will implement a plan to eliminate testing variables that negatively impact student performance.

Metric 1. Student scores on state and national assessments (including college entrance exams) will be analyzed.

Leadership

Goal 1: Quality staff will be recruited and retained.

Activities:

1. Whenever possible, interview teams will include appropriate instructional and/or support personnel.
2. Salaries/benefits will be competitive with north Idaho schools and in the top ten percent when compared with all districts in the state.
3. The district will strive to provide the needed equipment and support staff required to adequately maintain district facilities/grounds and provide for student safety.
4. Facilities will be kept clean, up-to-date, and well maintained.
5. Professional development activities that meet staff needs and the goals of the strategic plan will be implemented.
6. Staff will be supported and encouraged to become involved in state planning and committee work.
7. The state approved Charlotte Danielson Teacher Evaluation Model will be incorporated into the district's formative/summative process for teacher supervision.

Metric 1. Input from staff will be utilized to determine the effectiveness of the activities.

Metric 2. Annual turnover will be less than 5% (not including retirees).

Metric 3. Student performance on state and district assessments will be analyzed.

Metric 4. The following will be tracked and compared: the number of qualified applicants for each position, the number of employees receiving peer assistance, and the number of probation referrals.

Goal 2: Fiscal responsibility will be maintained.

Activities:

1. Resources, supplies, equipment, and technology will be provided to accomplish the goals of the strategic plan.

2. In order to maintain current levels of programming and services, passage of fiscally conservative supplemental levies may be required periodically.
3. Principals and staff will be involved in establishing budget priorities.
4. The district administration will conduct internal audits of school funds and assist in implementing improved practices.
5. A plan to increase the general fund reserve will be implemented.

Metric 1. The audited financial report will be utilized by the Board and administration to determine the fiscal status of the district.

Metric 2. Administrative, staff, and parent/patron feedback will be solicited.

Metric 3. Current practices will be analyzed to assist in determining the effectiveness of the financial priorities.

Goal 3: School Improvement will be on-going.

Activities:

1. School improvement action plans will be developed, implemented, and annually reviewed by staff and community.
2. Accreditation reports will be utilized to monitor and improve all programs.
3. Evaluation by “outside” teams will be encouraged and completed at regular intervals.

Metric 1: School improvement teams, the administration, and the Board of Trustees will review the school improvement action plans, annually.

Metric 2: Reports from evaluation teams will be analyzed by the administration and staff to determine the effectiveness of the plans and the needs for the future.

Metric 3: Common district assessments, surveys, teacher input, and state scores will be used to determine the effectiveness of school improvement programs.

Community Relations and School Climate

Goal 1: Community relations will be stressed, with an emphasis on media relations, an educational foundation, service learning, and parent/patron involvement.

Activities:

1. Examine the current public relations program to insure that every opportunity is utilized (i.e. regular contributions and/or monthly columns in local media, etc.) to promote the district and keep patrons informed of ongoing activities.
2. The district website will be utilized to communicate pertinent information to parents and students (i.e. general information, successes, deadlines, parenting tips, etc.). However, the fact that many district homes have limited access to technology cannot be overlooked and other mechanisms for home/school communications must be maintained and/or expanded.
3. Positive community relations will be the responsibility of all. Parents will be encouraged to become involved in their child’s education at all levels.

4. Activities to support an adequate funding stream for the Lakeland Educational Foundation shall be sought.
5. Community Service Projects learning opportunities will be available at all schools.
6. Community partnerships with city governments, chambers, service organizations, business entities, etc. will be promoted at all levels of district planning and programming.
7. The district will coordinate with other education entities in the region to offer higher education and adult / student enrichment programs.

Metric 1: The Board of Trustees will assess the appropriateness and effectiveness of the plan.

Metric 2: An active educational foundation will be continued.

Metric 3: School improvement teams, the administration, and the community will examine the number and quality of service learning opportunities.

Metric 4: Future planning will include feedback from city, chamber, business entities and service organization where appropriate.

Goal 2: Need to review opportunities for parent involvement – particularly at the secondary level.

Activities:

1. Provide parenting classes that promote a home/school connection for reinforcement of student learning (i.e. dinner and a book, Family Math Night, etc.).
2. Continue to offer opportunities for parents to interact with the schools (i.e. parent conferences, parent nights, open houses, volunteer programs, etc.).

Metric 1: Feedback from parents will be solicited and used in future planning.

Goal 3: A safe, positive, and organized setting will be maintained at each district site.

Activities:

1. Building security issues shall be an on-going focus at each site.
2. The district/school crisis management plans will be aligned to the National Incident Management System (NIMS) protocols.
3. School-wide discipline plans will be in place for each school.
4. Each school will be staffed by a minimum of one counselor. Additional counselors will be added in accordance with accreditation standards.
5. Personnel trained in first aid and CPR will be available at each site.
6. Efforts to maintain a positive climate will be on-going at each site.
7. A district “wellness committee” will periodically review district programs and practices. Programs emphasizing healthy life choices for staff and students will be a focus.

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Metric 6: The district/school crisis plans will be reviewed and analyzed on an annual basis.

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1. Secondary schools will maintain extra-curricular programs comparable to Idaho schools in the same classification and league.
2. Each school and the district will strive to provide the necessary resources to support extra-curricular activities (academic, social, and athletic) which promote the interests of all students.
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4. FAFSA Night, Near Peer, and Study Groups to better prepare for college.

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Metric 2: Graduation and dropout rates will be analyzed to assist in determining the impact of student recognition, extracurricular activities and positive school environment.

Metric 3: School improvement teams and the community will examine the amount of participation, number of, and quality of programs.

Facilities

Goal 1: The district shall continue to maintain and upgrade existing facilities and plan for future school facility needs. Grade alignments will be regularly reviewed to best support student success (academic, social, emotional, behavior).

(With this in mind, an enrollment capacity in elementary schools near 500 students, in junior high schools near 650 students, and in high schools near 850 students is recommended.)

1. Monitor growth trends and building/campus needs in order to provide district resources for appropriate facility upgrades as needed.
2. Where appropriate, the district will coordinate with city and county officials in analyzing growth trends and planning for future land acquisitions and construction projects.

Metric 1: Adequate school facilities will be provided to complement the strategic plan.

Goal 2: The district will continue in its efforts to maintain an equitable balance between all schools with regards to classroom, library, technology, playground equipment, athletic facilities, etc.

Activities:

1. Supply and equipment budgets will be established with building level input.

Metric 1: Administrators, teachers, parents and students will provide input into the adequacy of facilities/materials/resources.

Goal 3: Resources will be provided to support Kootenai Technical Education Campus in collaboration with Coeur d'Alene, Post Falls, and Lakeland School Districts.

Activities:

1. Continue collaboration with North Idaho College, Coeur d'Alene and Post Falls School Districts, the City of Rathdrum, and district patrons to support Kootenai Technical Education Campus.

Metric 1: Feedback from key groups (patrons, school districts, city government) will be used in planning.

Metric 2: Passage of a funding measure and program development/implementation.

Goal 4: Resources will be needed in the future to support facility upgrades for support services (i.e. food service, maintenance, and transportation).

Activities:

1. Monitor growth trends in relation to facility needs and provide district resources for appropriate facility upgrades as needed.

Metric 1: Adequate support facilities will be provided to complement the strategic plan.

DISTRICT STRATEGIC PLAN

A COMMUNITY COMMITTED TO ACADEMIC EXCELLENCE...DEDICATED TO STUDENT SUCCESS



LAKELAND JOINT SCHOOL DISTRICT NO 272

2014-2019

REVIEWED & REVISED

[View the District's Annual Report](#)

[HERE](#)

A Message from the Superintendent, Dr. Mary Ann Ranells



The Lakeland Joint School District Strategic Plan was updated following a series of meetings involving a group of patrons, parents, teachers, staff, and administrators beginning in November of 2013 and continuing through March 2014. The Lakeland Administration authorized this group of individuals as an “advisory committee” under the direction of the Superintendent. The committee reviewed and refined the district’s mission, vision, core belief statements, and developed goals and assessment strategies for the following five areas: Curriculum, Instruction, Leadership, Community Relations and School Climate, and Facilities. The Board of Trustees of Lakeland Joint School District No. 272 formally adopted the Strategic Plan for March 2014 through Spring of 2019 on March 10, 2014.

STUDENT LEADERSHIP

Payton Rhodes, THS Student
Daniel Buck-THS Student
Jordyn Kronenberg-THS Student
Shelby Senn-MVAS Student
Cameron Marsh, LHS Student
Kaidan Kelsey-LHS Student
Maria Schnepf-LHS Student
Tim Martin- LHS Student

PARENTS

Lisa Green-Peterson, GE Parent
Katie Forsman, GE Parent
Coleen Messerschmidt, GE Parent
Virginia Shawver-TJHS Parent
Alisa Mendenhall-TJHS Parent
Travis Forsman-GE Parent
Kate Forsman-GE Parent
Joni Borg-BKE Parent
Lisa Green-Peterson-GE Parent

CERTIFICATED STAFF

Todd Spear, LHS Principal
Sarah Howard, BKE Certificated Staff
Julie Leonard, BKE Certificated Staff
Brittnee Naake, BKE Certificated Staff
Norma Needs, BKE Certificated Staff
Shynne Price-BKE Certificated Staff
Jason Bradbury-TLE Certificated Staff
Mary Havercroft- TLE Principal

Tim Cronnelly-THS Certificated Staff
Kurt Hoffman-THS Principal
Brandi Johnson-THS Asst. Principal
John Klingaman-MVAS Certificated Staff
Paul Uzzi, MVAS Principal
Ana Schnepf-JBE Certificated Staff
Debbie Kimberling-LHS Certificated Staff
John Asher-JBE Principal

NON-CERTIFICATED STAFF

Heather Ogden-TLE Non Certificated
Darrell Rickard- Transportation

CITY GOVERNMENT

Vic Holmes, City Mayor Of Rathdrum
Chris Riffe, City Planner Of Rathdrum
Brett Boyer, City Manager

BUSINESS

Kevin Sharrai, General Manager of Twin Lakes Village
Cindy Knowles, Century 21 & TLE Parent

GENERAL PARTICIPANTS

Mary Ann Ranells, Retired Superintendent
Brad Murray, Superintendent
Lisa Sexton, Assistant Superintendent
Tom Taggart, Retired Director Of Business and Operations
Dave McDowell, Director of Business and Operations
Georgeanne Griffith, Director Of Information Systems
John Shaffer, Zone 2 Trustee
Larry Brown, Board Chairman

2015 School Board

Larry Brown, Board Chairman (Term – 2017)
Kyle Olmstead, Zone 1 (Term – 2019)
John Shaffer, Zone 2 (Term – 2019)
Tim Skubitz, Zone 3 (Term – 2019)
Brian Wallace, Zone 4 (Term -2017)

School Buildings in 2015

ELEMENTARY SCHOOLS

Athol Elementary

Kathy Thomas, Principal

Betty Kiefer Elementary

Lynn Paslay, Principal

Garwood Elementary

BJ DeAustin, Principal

John Brown Elementary

John Asher, Principal

Spirit Lake Elementary

Kristie Mitchell, Principal

Twin Lakes Elementary

Patty Morrison, Principal

JUNIOR HIGH SCHOOLS

Lakeland Junior High

Todd Spear, Principal

Timberlake Junior High

Chris McDougall, Principal

HIGH SCHOOLS

Lakeland High School

Conrad Underdahl, Principal

Curt Carr, Asst. Principal

Trent Derrick, Asst. Principal

Timberlake High School

Kurt Hoffman, Principal

Brandi Johnson, Asst. Principal

Mountain View Alternative School

Paul Uzzi, Principal

The Plan

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The Right Work

- Educators work in collaborative teams and take collective responsibility for student learning rather than working in isolation.
- Collaborative teams implement a guaranteed and viable curriculum, unit by unit.
- Collaborative teams monitor student learning through an ongoing assessment process that includes frequent, team-developed common formative assessments.
- Educators use the results of common assessments to:
 - ◊ Improve individual practices
 - ◊ Build the team's capacity to achieve its goals.
 - ◊ Intervene/enrich on behalf of students.
- The school provides a systematic process for intervention and extension.

What is the Lakeland Way?

- We Love Kids– We Love What We Do
- Kindness
- Professionalism
- Expertise
- Work Ethic
- Courage to Have High Expectations
- Courage to Persist
- Loyalty
- Humor

Mission

THE MISSION OF LAKELAND JOINT SCHOOL DISTRICT IS TO PROVIDE A QUALITY EDUCATION, CREATING RESPONSIBLE CITIZENS WHO ARE COLLEGE AND CAREER READY.

Vision

A COMMUNITY COMMITTED TO ACADEMIC EXCELLENCE AND DEDICATED TO STUDENT SUCCESS!

Core Beliefs

ALL **STUDENTS** CAN LEARN AND ACHIEVE AT HIGH LEVELS. EACH STUDENT IS A VALUED INDIVIDUAL WITH UNIQUE PHYSICAL, SOCIAL, EMOTIONAL, AND INTELLECTUAL NEEDS.

PARENTS ARE THE FIRST AND PRIMARY TEACHERS. THEY ARE RESPONSIBLE FOR THEIR CHILDREN'S BASIC NEEDS AND VALUES. THEIR ACTIVE, COLLABORATIVE PARTICIPATION IS CRITICAL TO THEIR CHILD'S SUCCESS.

STUDENT LEARNING IS THE PRIORITY OF LAKELAND SCHOOLS. ALL STUDENTS WILL BECOME CONFIDENT, SELF-DIRECTED, COLLABORATIVE, LIFELONG LEARNERS AND RESPONSIBLE CITIZENS IN TOMORROW'S WORKFORCE AND COMMUNITY.

SCHOOLS DEVELOP CONFIDENT, SELF-DIRECTED, LIFELONG LEARNERS WHO WILL BECOME RESPONSIBLE CITIZENS IN TOMORROW'S WORKFORCE AND COMMUNITY.

SCHOOLS TEACH TO AND MODEL A UNIVERSAL SET OF BASIC VALUES: HONESTY, SELF-DISCIPLINE, RESPONSIBILITY, RESPECT, PHYSICAL/EMOTIONAL WELL-BEING, AND A STRONG WORK ETHIC.

SCHOOLS PROVIDE A SAFE, POSITIVE, ORGANIZED SETTING WITH CLEARLY DEFINED EXPECTATIONS FOR BEHAVIOR BASED ON MUTUAL RESPECT.

ALL LAKELAND EMPLOYEES ARE **EDUCATIONAL PROFESSIONALS**, RESPECTED FOR THEIR SKILLS AND COMMITMENT TO STUDENT LEARNING. THEY ARE ESSENTIAL TO THE ACHIEVEMENT OF THE DISTRICT'S MISSION.

THE **COMMUNITY** AND THE SCHOOLS ARE REFLECTED IN EACH OTHER. MUTUAL SUPPORT, PARTICIPATION, AND PARTNERING ARE NECESSARY.

Curriculum

Goal 1: The curriculum will be aligned with the Idaho Core State Standards.

Activities:

1. Task Force committees will complete alignment in each curriculum area and continually review and update.
2. Grade and subject area teams will collaborate to ensure a seamless transition between all grade levels and subjects.
3. Common course assessments will be developed and utilized at all levels.
4. A system of tracking student performance will be developed and included as a part of the cumulative student record.

Metric 1. Student data on all national, state and local assessments will be analyzed to identify strengths and weaknesses.

Goal 2: The staff will teach and reinforce the district approved curriculum.

Activities:

1. Curriculum guides will be shared with all staff.
2. Clear expectations regarding the importance of teaching the district approved curriculum will be established by all administrators.
3. Achievement standards will be published for all stakeholders.

Metric 1. Teacher observations/evaluations will confirm student learning as well as the use and reinforcement of the district approved curriculum.

Metric 2. Student scores on all state and local assessments will be analyzed by the teachers, administration, district curriculum advisory council, and subject area committees.

Goal 3: Opportunities will be provided within the curriculum to meet the varied academic needs of all students.

Activities:

1. Secondary schools will continue to explore graduation requirements and master scheduling strategies that afford students adequate instructional opportunities for the core subjects, as well as a wide variety of elective class offerings.
2. Elementary and secondary schools will develop and implement systems to address remediation, enrichment, and acceleration for all students in the areas of reading, writing, mathematics, science, and social sciences.
3. The "4-year plan" each secondary student is required to develop and maintain shall be reviewed each year. Individual counseling, updating, and implementation as each student moves through his/her high school career will be provided. Changes in schedules will necessitate reference to the 4-year plan.

4. Classes will be aligned toward a variety of college and career pathways and work-based learning opportunities will be provided.
5. Standards for money management/financial literacy shall be integrated into the curriculum in a manner that ensures all students receive adequate age appropriate instruction (i.e. include as a unit in Consumer Economics, junior high career education, etc.)

Metric 1. Number of 4 year plans reviewed annually by students for the purpose of evaluating their course selections.

Metric 2. A syllabus that includes learning objectives/outcomes for high school courses will be provided.

Metric 3. Feedback from students, parents, patrons and the business community will be collected and analyzed on an on-going basis.

Metric 4. Student growth on national, state, and local assessments will be analyzed as to growth of all students

Metric 5. Data will be collected and analyzed for the following: graduation rate, number of students completing post secondary education and number of students employed.

Goal 4: Necessary resources and materials will be provided that are sufficient to teach the curriculum.

Activities:

1. The district will strive to maintain class size at, no more than, 23 students for kindergarten through first grade, 26 students for grades 2 and 3, and 28 students for grades 4 through 12.
2. Building budgets will be established with building level input.
3. Equipment/furniture replacement schedules will be developed/followed.
4. The Lakeland Educational Foundation will supplement other forms of revenue for scholarships and teacher/classroom grants.
5. Grants will be pursued.
6. The schedule for adoption of new textbooks/instructional materials will follow the state textbook adoption cycle.
7. Core instructional materials, including intervention/remediation materials, will be research-based and recommended by the Idaho Textbook Adoption Committee.

Metric 1. Student performance on national, state and local assessments will play a significant part in decision making for staffing and instructional material purchases.

Metric 2. Administrators, teachers, parents and students will provide input into the adequacy of materials.

Goal 5: Professional development activities for instructional personnel (teachers and paraprofessionals) will complement the goals of the district.

Activities:

1. The professional development committee will review the goals and activities of the strategic plan and offer classes to instructional personnel (teachers and paraprofessionals) that assist in implementing the plan.
2. Professional development activities will include strategies for best practices in instruction.
3. Principals will insure the implementation of building level professional development activities that meet teacher interests/needs and are aligned with district and school improvement goals.
4. Principals will assist teachers and paraprofessionals in developing individual professional development plans that meet district, school, and individual needs.
5. Summer professional development activities will be utilized whenever possible.

Metric 1. The district administration will confirm that professional development offerings as prepared by the committee complement district goals.

Metric 2. Teacher/paraprofessional interests will be evaluated by class enrollment.

Metric 3. Individual professional development plans will be in place for all instructional staff.

Metric 4. Annually, principals will report on staff professional growth activities to the superintendent.

Metric 5. Student performance will be analyzed to determine the impact of the professional development plan.

Goal 6: Equipment, supplies and training will be provided to fully integrate technology into the curriculum. We will strive to be the technology leader among North Idaho public school districts.

Activities:

1. The technology plan will complement student needs and interests and the goals and activities of the district strategic plan.
2. Budgets for technology will be established with building level input.
3. Technology replacement schedules (including software) will be followed.
4. Professional development courses and/or in-service training stressing integration into the curriculum and improved use of technology will be offered.

Metric 1. Principals, teachers, parents and students will provide input into the adequacy of technology equipment, software, etc.

Metric 2. Student performance on state and district assessments will be analyzed by the administration and/or technology committee to assess the impact of the technology plan.

Metric 3. Graduation requirements for the Class of 2013 and beyond will require students to demonstrate computer literacy through the successful completion of a required computer application/science/graphics course. Students will be able to satisfy the computer literacy requirement for graduation by passing a district competency assessment.

Instruction

Goal 1: All Lakeland school district graduates will be productive citizens who are college and career ready.

Activities:

1. The graduation requirements will be reviewed on an on-going basis to insure all students are required to complete a rigorous core of study.
2. Schools will continually review programs to meet the needs of all students.
3. Present remediation/acceleration/enrichment programs will be reviewed. Adjustments will be made and new programs implemented to allow every student to meet standards for college and career.
4. Strategies to reduce classroom disruptions will be implemented in each building.
5. Each building will develop and implement a plan that emphasizes reading instruction at all levels and provides intervention/remediation for students below grade level.
6. Daily class schedules will be reviewed to optimize instructional time.

Metric 1. Student scores on national, state and local assessments will be compared to building, state, and national norms.

Metric 2. Student progress will be monitored in the core areas of reading, math, and language usage using appropriate progress monitoring tools.

Metric 3. Surveys and reports will be used to determine student, parental, and alumni views.

Goal 2: A minimum of 95% of all students completing third grade will read at or above grade level.

Activities:

1. Intervention/remediation will be provided for students below grade level.
2. Early childhood education programs will be investigated and implemented as determined appropriate.
3. A plan to emphasize the importance of parents reading to children will be developed and implemented. The importance of children starting school ready to learn will be emphasized.
4. Transitional, developmental, accelerated, and other alternative methods for meeting student needs will be investigated and implemented where appropriate (i.e. extended kindergarten, programs for academically talented students, etc.).

Metric 1. Appropriate progress monitoring tools will be used to monitor student progress.

Metric 2. Student scores on state and local assessments will be used for grade level mastery.

Goal 3: 95 % of students will meet the established curriculum benchmarks at the end of the year.

Activities:

1. Each building and the district will implement strategies to protect instructional time and maximize student-teacher contact. (Teacher accessibility, before and after school).
2. Strategies to reduce student absences will be implemented at each building.
3. The staff will teach the district curriculum using adopted and supplemental materials.
4. Remediation/interventions will be provided to assist students.
5. Curriculum benchmarks will be distributed to staff, students, and parents.
6. Strategies for emphasizing parental responsibility and involvement will be implemented at each building.
7. Strategies for timely home/school communications will be implemented at all levels, including best practices for using the parent component of PowerSchool/Power Announcement.

Metric 1. Common district assessments, teacher input and state scores will be used to determine the performance levels of all students.

Metric 2. Monitor usage reports for the district's computerized student management system.

Metric 3. Classroom Syllabus and instructional calendars will clearly define learning objectives/outcomes.

Goal 4: The annual district dropout rate will be less than 2 percent.

Activities:

1. Numerous alternative educational programs will be offered.
 - a. Alternative school
 - b. Summer school
 - c. On-line or other forms of distance education courses
 - d. Dual credit
2. Transition programs will be developed and implemented (as students enter/change schools or levels).
3. Supplemental educational opportunities will be offered.
4. Parental involvement activities that foster effective parenting skills, home/school communications, etc. will be promoted at all levels.
5. A follow-up study of graduates and dropouts will be completed, analyzed, and published for the district stakeholders.

Metric 1. A uniform method for tracking the dropout rate for each class will be utilized.

Goal 5: Lakeland Joint School District students will be above state and national averages on assessments.

Activities:

1. Problem solving and critical thinking skills will be a focus across all content areas.
2. Test preparation materials will be available for college entrance tests.
3. Each school will implement a plan to eliminate testing variables that negatively impact student performance.

Metric 1. Student scores on state and national assessments (including college entrance exams) will be analyzed.

Leadership

Goal 1: Quality staff will be recruited and retained.

Activities:

1. Whenever possible, interview teams will include appropriate instructional and/or support personnel.
2. Salaries/benefits will be competitive with north Idaho schools and in the top ten percent when compared with all districts in the state.
3. The district will strive to provide the needed equipment and support staff required to adequately maintain district facilities/grounds and provide for student safety.
4. Facilities will be kept clean, up-to-date, and well maintained.
5. Professional development activities that meet staff needs and the goals of the strategic plan will be implemented.
6. Staff will be supported and encouraged to become involved in state planning and committee work.
7. The state approved Charlotte Danielson Teacher Evaluation Model will be incorporated into the district's formative/summative process for teacher supervision.

Metric 1. Input from staff will be utilized to determine the effectiveness of the activities.

Metric 2. Annual turnover will be less than 5% (not including retirees).

Metric 3. Student performance on state and district assessments will be analyzed.

Metric 4. The following will be tracked and compared: the number of qualified applicants for each position, the number of employees receiving peer assistance, and the number of probation referrals.

Goal 2: Fiscal responsibility will be maintained.

Activities:

1. Resources, supplies, equipment, and technology will be provided to accomplish the goals of the strategic plan.

2. In order to maintain current levels of programming and services, passage of fiscally conservative supplemental levies may be required periodically.
3. Principals and staff will be involved in establishing budget priorities.
4. The district administration will conduct internal audits of school funds and assist in implementing improved practices.
5. A plan to increase the general fund reserve will be implemented.

Metric 1. The audited financial report will be utilized by the Board and administration to determine the fiscal status of the district.

Metric 2. Administrative, staff, and parent/patron feedback will be solicited.

Metric 3. Current practices will be analyzed to assist in determining the effectiveness of the financial priorities.

Goal 3: School Improvement will be on-going.

Activities:

1. School improvement action plans will be developed, implemented, and annually reviewed by staff and community.
2. Accreditation reports will be utilized to monitor and improve all programs.
3. Evaluation by “outside” teams will be encouraged and completed at regular intervals.

Metric 1: School improvement teams, the administration, and the Board of Trustees will review the school improvement action plans, annually.

Metric 2: Reports from evaluation teams will be analyzed by the administration and staff to determine the effectiveness of the plans and the needs for the future.

Metric 3: Common district assessments, surveys, teacher input, and state scores will be used to determine the effectiveness of school improvement programs.

Community Relations and School Climate

Goal 1: Community relations will be stressed, with an emphasis on media relations, an educational foundation, service learning, and parent/patron involvement.

Activities:

1. Examine the current public relations program to insure that every opportunity is utilized (i.e. regular contributions and/or monthly columns in local media, etc.) to promote the district and keep patrons informed of ongoing activities.
2. The district website will be utilized to communicate pertinent information to parents and students (i.e. general information, successes, deadlines, parenting tips, etc.). However, the fact that many district homes have limited access to technology cannot be overlooked and other mechanisms for home/school communications must be maintained and/or expanded.
3. Positive community relations will be the responsibility of all. Parents will be encouraged to become involved in their child’s education at all levels.

4. Activities to support an adequate funding stream for the Lakeland Educational Foundation shall be sought.
5. Community Service Projects learning opportunities will be available at all schools.
6. Community partnerships with city governments, chambers, service organizations, business entities, etc. will be promoted at all levels of district planning and programming.
7. The district will coordinate with other education entities in the region to offer higher education and adult / student enrichment programs.

Metric 1: The Board of Trustees will assess the appropriateness and effectiveness of the plan.

Metric 2: An active educational foundation will be continued.

Metric 3: School improvement teams, the administration, and the community will examine the number and quality of service learning opportunities.

Metric 4: Future planning will include feedback from city, chamber, business entities and service organization where appropriate.

Goal 2: Need to review opportunities for parent involvement – particularly at the secondary level.

Activities:

1. Provide parenting classes that promote a home/school connection for reinforcement of student learning (i.e. dinner and a book, Family Math Night, etc.).
2. Continue to offer opportunities for parents to interact with the schools (i.e. parent conferences, parent nights, open houses, volunteer programs, etc.).

Metric 1: Feedback from parents will be solicited and used in future planning.

Goal 3: A safe, positive, and organized setting will be maintained at each district site.

Activities:

1. Building security issues shall be an on-going focus at each site.
2. The district/school crisis management plans will be aligned to the National Incident Management System (NIMS) protocols.
3. School-wide discipline plans will be in place for each school.
4. Each school will be staffed by a minimum of one counselor. Additional counselors will be added in accordance with accreditation standards.
5. Personnel trained in first aid and CPR will be available at each site.
6. Efforts to maintain a positive climate will be on-going at each site.
7. A district “wellness committee” will periodically review district programs and practices. Programs emphasizing healthy life choices for staff and students will be a focus.

Metric 1: The district/schools will meet NIMS compliance standards.

Metric 2: Input from students, alumni, parents, and teachers will be analyzed to evaluate climate.

Metric 3: Reports from external evaluation teams will be reviewed by the administration and staff to determine school environment improvement needs. Recommendations will be implemented as appropriate.

Metric 4: Attendance at all buildings will be assessed against a 98% attendance goal.

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Metric 6: The district/school crisis plans will be reviewed and analyzed on an annual basis.

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Activities:

1. Secondary schools will maintain extra-curricular programs comparable to Idaho schools in the same classification and league.
2. Each school and the district will strive to provide the necessary resources to support extra-curricular activities (academic, social, and athletic) which promote the interests of all students.
3. Opportunities are offered at each school for student involvement in activities, academics and citizenship/community service.
4. FAFSA Night, Near Peer, and Study Groups to better prepare for college.

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Metric 2: Graduation and dropout rates will be analyzed to assist in determining the impact of student recognition, extracurricular activities and positive school environment.

Metric 3: School improvement teams and the community will examine the amount of participation, number of, and quality of programs.

Facilities

Goal 1: The district shall continue to maintain and upgrade existing facilities and plan for future school facility needs. Grade alignments will be regularly reviewed to best support student success (academic, social, emotional, behavior).

(With this in mind, an enrollment capacity in elementary schools near 500 students, in junior high schools near 650 students, and in high schools near 850 students is recommended.)

1. Monitor growth trends and building/campus needs in order to provide district resources for appropriate facility upgrades as needed.
2. Where appropriate, the district will coordinate with city and county officials in analyzing growth trends and planning for future land acquisitions and construction projects.

Metric 1: Adequate school facilities will be provided to complement the strategic plan.

Goal 2: The district will continue in its efforts to maintain an equitable balance between all schools with regards to classroom, library, technology, playground equipment, athletic facilities, etc.

Activities:

1. Supply and equipment budgets will be established with building level input.

Metric 1: Administrators, teachers, parents and students will provide input into the adequacy of facilities/materials/resources.

Goal 3: Resources will be provided to support Kootenai Technical Education Campus in collaboration with Coeur d'Alene, Post Falls, and Lakeland School Districts.

Activities:

1. Continue collaboration with North Idaho College, Coeur d'Alene and Post Falls School Districts, the City of Rathdrum, and district patrons to support Kootenai Technical Education Campus.

Metric 1: Feedback from key groups (patrons, school districts, city government) will be used in planning.

Metric 2: Passage of a funding measure and program development/implementation.

Goal 4: Resources will be needed in the future to support facility upgrades for support services (i.e. food service, maintenance, and transportation).

Activities:

1. Monitor growth trends in relation to facility needs and provide district resources for appropriate facility upgrades as needed.

Metric 1: Adequate support facilities will be provided to complement the strategic plan.

Advanced Opportunities

The District provides opportunities for students to begin earning credit for college and vocational programs and/or to take advanced placement or other college credit-bearing or professional certificate examinations while they attend school in the District.

In order to ensure that students have a chance to participate in advanced opportunity programs, the Board hereby directs the Superintendent to establish timelines and requirements for financial transactions and transcribing credits that meet the State Department of Education reporting requirements for each program.

Definitions

"Credit" means middle or high school credit.

"Dual credit" means credit awarded to a student on his or her secondary and postsecondary transcript for the completion of a single course.

"Full course load" means at least twelve (12) credits per school year for grades 7 – 12.

"Overload course" means a course taken that is in excess of a full course load, including summer courses.

"School year" means the normal school year that begins upon the conclusion of the break between grades and ends upon the beginning of the same break of the following year.

Mastery Advancement Program

Students who successfully complete grades 1-12 at least one year early may be eligible for a mastery advancement scholarship, regardless of whether the District is participating in the mastery advancement program. A student shall be eligible if he or she:

1. Shows that he or she has met all of the graduation requirements of the District;
2. Completes grades 1-12 curriculum in 11 or fewer years; and
3. Has attended schools in the Idaho public school system for at least four years.

Students who have attended Idaho public schools for less than four years and who have completed all graduation requirements may be eligible to receive a mastery advancement scholarship at a reduced rate not to exceed one semester of scholarship for each year of Idaho public school attendance.

A student is not required to graduate early and can choose to participate in dual credit or advanced placement classes.

If an eligible student requests a mastery advancement scholarship, the student shall be entitled to such a scholarship which may be used for tuition and fees at any publicly funded institution of higher education in Idaho. The amount of such scholarship shall equal thirty-five percent (35%) of the statewide average daily attendance-driven funding per enrolled pupil for each year of grades 1-12 curriculum the student avoids due to early graduation. No student shall be eligible for more than three years of a mastery advancement scholarship.

The District shall collaborate with publicly funded institutions of higher education in Idaho to assist early-graduating students in enrolling in postsecondary or advanced placement courses held in high school.

Dual Credit for Early Completers Program

Students in the District completing all State high school graduation requirements at any time prior to the beginning of their final 12th grade semester or trimester term, except the senior project and any other course that the State Board of Education requires to be completed during the final year of high school, shall be eligible for assistance in paying for the following:

1. Up to 18 credits per semester term or 12 credits per trimester term of dual credit postsecondary courses. Average daily attendance shall be counted as normal for such students for public school funding purposes; and
2. Up to six advanced placement or other college credit-bearing or professional certificate examinations per semester or four per trimester.

If a student fails to earn credit for any course or examination for which the State Department of Education has paid a reimbursement, the student must pay for and successfully earn credit for one such course or examination before any further reimbursements for the student can be paid.

Course and Examination Fee Payment

Any student in a District high school who has attained grade 11 and who has not qualified for the Dual Credit for Early Completers program shall qualify for the amount established by the State Board of Education for up to three postsecondary semester or equivalent credits and examinations. Any District high school student who has attained grade 12 and who has not qualified for the Dual Credit for Early Completers program shall qualify the amount established by the State Board of Education for up to six postsecondary semester or equivalent credits and examinations. These moneys may be used to pay an amount not to exceed the price to the student of such courses and examinations, except that the combined amount for such credits earned and examinations shall not exceed the dual credit fee set by the State Board of Education for those credits.

If a student fails to earn credit for any course or examination for which the State Department of Education has paid a reimbursement, the student must pay for and successfully earn credit for one such course or examination before any further reimbursements for the student can be paid.

8 in 6 Program

The 8 in 6 Program provides a means for students to complete high school; and the first two years of college or professional-technical preparation in six years rather than eight through overload courses.

The State Department of Education will pay for a portion of the cost of overload courses for students who chose to participate in the 8 in 6 Program. To participate, a student and their parent must sign a form provided by the State Department of Education agreeing to the following:

1. The student shall take and successfully complete dual credit or professional-technical education courses for at least a portion of the student's courses during the 11 and/or 12 grade years;
2. The student shall take and successfully complete at least one overload course and a full course load;
3. The State shall pay the lesser of the actual cost or \$225 per one credit overload course taken in this program.
4. The State shall pay for no more than:
 - A. Two credits of overload courses per student per semester;
 - B. Four credits of overload courses per student per year; and
 - C. A combined total of eight credits of overload courses per student during such student's participation in the program.

Students accepted into the program shall remain in the program from year to year unless they sign a withdrawal form.

If a student participating in the program fails to complete with a grade of "C" or better one or more summer online or online overload courses while in the program, the student must pay for and successfully complete a summer online or online overload course with a grade of "C" or better before continuing in the program.

The District shall make reasonable efforts to ensure that any student who considers participating in the program understands the challenges and time necessary to succeed in the program. The District shall make such efforts prior to a student's participation in the program.

For a course to qualify for this program, it must be offered by a provider accredited by the organization that accredits Idaho high schools and be taught by an individual certified to teach

the grade and subject area of the course in Idaho. Parents of participating students may enroll their child in any eligible course, with or without the permission of the District, up to the course enrollment limits described in this policy. Each participating student's transcript shall include the credits earned and grades received by the student for any courses taken pursuant to this policy. For an eligible course to be transcribed as meeting the requirements of a core subject, the course must meet the approved content standards for the applicable subject and grade level.

Legal Reference:

I.C. § 33-4601	Definitions
I.C. § 33-4602	Advanced Opportunities
I.C. § 33-4603	“8 in 6 Program”
I.C. § 33-4604	Mastery Advancement Program

Policy History:

Adopted on:

Revised on:

INSTRUCTION

Advancement Requirements (9-12)

The District has established a set of advancement requirements for ninth (9th) through twelfth (12th) grade students which will act as a guide in helping students move methodically and purposefully on a course that will eventually lead to high school graduation. Therefore, the following advancement requirements are required in the District:

1. A student who successfully completes any required high school course with a grade of C or higher prior to entering the ninth (9th) grade shall have that grade, and the number of credit hours assigned to the course, transferred to the student’s high school transcript. The course must be taught by a certified teacher who meets the federal definition of highly qualified; and must meet the same standards as those required in high school. Courses taken in middle school appearing in the student’s high school transcript shall count for the purpose of high school graduation. However, the student must complete the number of credits required by state law and administrative rules for each high school core subject.

2. Students may be retained at each grade level if the following year requirements are not met by August 30:

A minimum of 10 credits is required for advancement into the tenth (10th) grade.

A minimum of 20 credits is required for advancement into the eleventh (11th) grade.

A minimum of 32 credits is required for advancement into the twelfth (12th) grade.

Cross Reference: 2700P High School Graduation Requirements

Legal Reference: I.C. § 33-512C Encouragement of Gifted Students
 IDAPA 08.02.03.105 High School Graduation Requirements
 IDAPA 08.02.03.107 Middle Level Credit System

Policy History:
 Adopted on:
 Revised on:

Promotion Criteria for Grades 7 and 8

According to IDAPA 08.02803, middle level students must meet the following criteria to move to the next grade.

1. Students shall be required to attain a minimum of 80% of their credits in order to be promoted to the next grade level.
2. Students will not be allowed to lose a full year of credit in English or Math and automatically move on to the next grade level.
3. Students not meeting (or in jeopardy of not meeting) credit requirements will be given an opportunity to recover credits or complete an alternate mechanism in order to be eligible for promotion to the next grade level.
4. Attendance is a factor either in the credit system or the alternate mechanism or both.

Alternate routes to meet these requirements may include:

1. Successfully completing summer school or individual summer program.
2. ISAT scores.
3. Overall GPA.
4. LAW scores.
5. Attendance.
6. Disciplinary record.
7. An individual plan in which the student demonstrated improvement over first semester grades.

RECEIVED OCT 08 2015

FAKED

LAKELAND JOINT SCHOOL DISTRICT #272
Discipline Report

School_Athol Elementary
Month/Year ___ Sept 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
K																			
1																			
2																			
3																			
4																			
5										1								1	
6																			
7																			
8																			
9																			
10																			
11																			
12																			
TOTAL																			

Cathy [Signature]

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

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School Betty Kiefer Elementary
Month/Year Sept. 15

Grade	TOBACCO			ALCOHOL			DRUGS			BEH	FTG	INS	HAR	CONDUCT			ACTION TAKEN		
	D	P	U	D	P	U	D	P	U					BULL	VAN	WPN	TRU	ISS	OSS
K																			
1											2							2.5	
2																			
3																			
4																			
5																			
6																			
7																			
8																			
9																			
10																			
11																			
12																			
TOTAL																			

ADMINISTRATOR'S SIGNATURE Ann Pasley

- KEY: D=Distribution
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FTG= Fighting
INS= Insubordination
HAR= Harrassment
BULL=Bullying
VAN= Vandalism
WPN=Weapon
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RECEIVED OCT 08 2015

LAKELAND JOINT SCHOOL DISTRICT #272 Discipline Report

School__Garwood
Month/Year__Sept

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

ADMINISTRATOR'S SIGNATURE BJ DeAustin 

- KEY: D=Distribution
P=Possession
U=Under the Influence/Use
- 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 suspension of .5 day or more. Report the total number of days suspended, not the incidents.

LAKELAND JOINT SCHOOL DISTRICT #272
 Discipline Report

School JOHN BROWN ELEMENTARY
 Month/Year SEPTEMBER 15

RECEIVED OCT 08 2015

Grade	TOBACCO		ALCOHOL			DRUGS			BEH			FTG	INS	HAR	CONDUCT			ACTION TAKEN						
	D	P	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																								
TOTAL																								

ADMINISTRATOR'S SIGNATURE *John H. Fisher*

- KEY: D=Distribution
 P=Possession
 U=Under the Influence/Use
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 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).

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LAKELAND JOINT SCHOOL DISTRICT #272 Discipline Report

School Spirit Lake Elementary
Month/Year September, 2015

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					2.5	
4																					
5											1								0.5		
6											1	1							0.5	1	
7																					
8																					
9																					
10																					
11																					
12																					
TOTAL	0	0	0	0	0	0	0	0	0	2	1	0	0	0	0	1	0	0	1	3.5	0

ADMINISTRATOR'S SIGNATURE *[Signature]*

- KEY:** D=Distribution
P=Possession
U=Under the Influence/Use
- 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 suspension of .5 day or more. Report the total number of days suspended, not the incidents.

RECEIVED OCT 02 2015

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

School_ Twin Lakes Elementary
Month/Year_ ### September 2015

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																					
5											1									1	
6																					
7																					
8																					
9																					
10																					
11																					
12																					
TOTAL	0	0	0	0	0	0	0	0	0	0	1									1	

ADMINISTRATOR'S SIGNATURE *Jetty Nassar*

- KEY:** D=Distribution
P=Possession
U=Under the Influence/Use
- 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 suspension of .5 day or more. Report the total number of days suspended, not the incidents.

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LAKELAND JOINT SCHOOL DISTRICT #272
 Discipline Report

School_ Lakeland Junior High School
 Month/Year September 2015

Grade	TOBACCO		ALCOHOL		DRUGS		BEH	FTG	INS	HAR	CONDUCT			ACTION TAKEN						
	D	P	U	D	P	U					BULL	VAN	WPN	PRO	TRU	ISS	OSS	EXP		
7																				
7																				
7																				
7																				
7																				
8								boy										3		
8								boy										3		
8								boy										3		
8																				
8																				
8																				
TOTAL																		0	9	0

ADMINISTRATOR'S SIGNATURE 

- KEY: D=Distribution
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- 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).

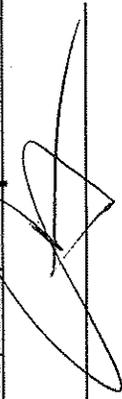
RECEIVED OCT 06 2015

LAKELAND JOINT SCHOOL DISTRICT #272
Discipline Report

School TJHS
Date: September, 2015

Grade	TOBACCO		ALCOHOL		DRUGS		CONDUCT				ACTION TAKEN								
	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							1									1			5
8																			
9																			
10																			
11																			
12																			
TOTAL	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	1	0	0	5

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).

RECEIVED OCT 06 2015

LAKELAND JOINT SCHOOL DISTRICT #272
Discipline Report

School _____ THIS
Date: September 2015

Grade	TOBACCO		ALCOHOL		DRUGS		BEH		FTG		INS		HAR		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			2																			7
10			1																			6
11			1																			2
12																						5
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20

ADMINISTRATOR'S SIGNATURE *Brady G...*

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

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

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

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: MOUNTAIN VIEW ALT HIGH SCHOOL
Month/Year: SEPTEMBER 2015

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

ADMINISTRATOR'S SIGNATURE 
Paul A. Uzzi, 09/30/2015

- 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		LHS		SDFS		School Board																	
Month/Year		Sept		2015																			
TOBACCO			ALCOHOL			DRUGS			CONDUCT									ACTION TAKEN					
Grade	D	Poss/Use	D	P	U	D	P	U	BEH	FTG	INS	HAR	BULL	VAN	WPN	PRO	THF	TRU	ISS	OSS	EXP	Sat. School	Justice System involved
K																							
1																							
2																							
3																							
4																							
5																							
6																							
7																							
8																							
9	0	0	0	0	0	0	1	0	6	0	1	0	0	0	0	0	0	1	1	1	0	6	1
10	0	1	0	0	0	0	1	0	5	0	4	0	0	0	0	0	0	0	1	3	0	6	2
11	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	1	0	1	0	0	0	2	0
Total	0	1	0	0	0	0	2	0	13	0	5	0	0	0	0	1	0	2	2	4	0	14	3

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
 THF = Theft
 TRU= Truancy
- ISS= In School Suspension
 OSS=Out of School Suspension
 EXP=Expulsion

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 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).

Brook Cunningham

From: Brad Murray
Sent: Monday, September 21, 2015 5:04 PM
To: Brook Cunningham
Subject: FW: Bridgett O'Dwyer @BKE

For board correspondence.

Brad Murray
Superintendent of Schools
Lakeland Jt. School District #272
15506 N. Washington Street
Rathdrum, Idaho 83858

[208 687-0431](tel:2086870431)
[208 687-1884](tel:2086871884) (fax)

From: connie casey [mailto:conniecasey@hotmail.com]
Sent: Monday, September 21, 2015 3:37 PM
To: bmurray@lakeland272.org
Subject: Bridgett O'Dwyer @BKE

Good Afternoon!

I just wanted to drop a quick note which I also sent to Lynn Paslay. The purpose is just to let you know my son Logan is in Miss O'Dwyers class and has some difficulties (new 504 in place) that she is taking in stride. His last school year was a real challenge and I was worried how this year was going to go over as we just made a huge move from CA in addition to his other issues. I have taken notice that she writes such encouraging and kind things on his papers...even the ones that are NOT good. She also seems quick to acknowledge what he has done well. Today for the first time ever he came out of the school building SKIPPING. I SO greatly appreciate teaching staff who seem to really like their jobs. They aren't just punching a clock. They are more like gardeners...cultivating a crop of kids that is each so different than the rest. I just wanted you to know that you had someone exceptional on staff and I noticed. :)

Connie Casey

Connie

"Try not to become a person of success, but rather try to become a person of value."

~Albert Einstein

Brook Cunningham

From: Brad Murray
Sent: Wednesday, October 07, 2015 2:22 PM
To: Brook Cunningham
Subject: FW: Timberlake Boys

For the board:
Positive feedback on Shawn Lawler from a parent of a Boise cross country runner.

Brad Murray
Superintendent of Schools
Lakeland Jt. School District #272
15506 N. Washington Street
Rathdrum, Idaho 83858

[208 687-0431](tel:2086870431)
[208 687-1884](tel:2086871884) (fax)

From: Tim Cronnelly [mailto:tcronnelly@lakeland272.org]
Sent: Wednesday, September 30, 2015 11:48 AM
To: Kurt Hoffman; Brad Murray; Lisa Sexton
Subject: Fwd: Timberlake Boys

Always great to hear good things about our kids and coaches when they represent us around the state.

----- Forwarded message -----

From: **Shawn Lawler** <slawler@lakeland272.org>
Date: Wed, Sep 30, 2015 at 9:43 AM
Subject: Fwd: Timberlake Boys
To: Tim Cronnelly <tcronnelly@lakeland272.org>

----- Forwarded message -----

From: **Jim Simpson** <jsimpson@lakeland272.org>
Date: Wed, Sep 30, 2015 at 7:23 AM
Subject: Re: Timberlake Boys
To: Shawn Lawler <slawler@lakeland272.org>

Nice..you need to put THAT in your file!

On Wed, Sep 30, 2015 at 7:19 AM, Shawn Lawler <slawler@lakeland272.org> wrote:

----- Forwarded message -----

From: **John Doherty** <john.doherty@boiseschools.org>

Date: Tue, Sep 29, 2015 at 9:26 PM

Subject: Fwd: Timberlake Boys

To: Shawn Lawler <slawler@lakeland272.org>

Hey Shawn, it was our pleasure to host you. I always love to spend time with you and you have such great kids. Below is a perfect example. Please pass the message onto your kids. I also heard great things from other parents and from our own kids. Your kids are a true reflection of their coach. As always, you are doing a great job. Keep it up and best of luck the rest of your season. See you at state.

John

----- Forwarded message -----

From: **Dawn Lopez** <dawn@norpez.com>

Date: Sunday, September 27, 2015

Subject: Timberlake Boys

To: John Doherty <john.doherty@boiseschools.org>

John,

I would please like to ask you to pass along to coach Lawler what a lovely group of boys they have. The five who stayed with us, Tim, Brendon, Ian, Jason, and David were the most respectful, well mannered, precious boys. They requested "lights out" at 10:00, woke up at 5:00, showered, hung their towels neatly in the bathroom, and ate my breakfast even though I knew they weren't fans of my cooking. We would have those boys in our home every day, all day. Their coach and their parents should be very proud, they are really superb young men and wish we would have had more time to get to know them.

Thank you,

Rafael and Dawn Lopez

--

John Doherty
Science Department
Head Cross Country and Asst.Track Coach
Capital High School

--

Tim Cronnelly
Timberlake High School
tcronnelly@lakeland272.org
(208) 623-6303
(208) 623-6203 (fax)
timberlakeathletics.com (THS schedules)