

Agenda of Regular School Board Meeting

The Board of Trustees

Lakeland Joint School District No. 272

A Regular School Board Meeting of the Board of Trustees of Lakeland Joint School District No. 272 will be held Monday, November 9, 2015, beginning at 5:30 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 5:30 p.m.**
- B. **Discussion on Executive Sessions**
- C. **Executive Session per Idaho Code 74-206 (1) (b)**
 - 1. Student Issue
- D. **Welcome Visitors/Pledge of Allegiance 6:00 p.m.**
- E. **Approve Agenda**
- F. **Consent Agenda**
 - 1. Minutes of Previous Meeting(s) - Regular Meeting of 10/12/2015 and Special Meeting 10/14/2015 3
 - 2. Regular and Special Bills 12
- G. **Report and Presentation Agenda**
 - 1. LEA
 - 2. Visitor Presentations
 - 3. Public Comment (Each speaker will be asked to limit their remarks to no more than three minutes. Please see the Public Comment sign-in sheet and Policy #1520 for proper procedure in addressing the Board during Public Comment).
 - 4. Staff Reports
 - a. Betty Kiefer Staff and Harwood Family
 - b. Todd Spear, Principal Lakeland Junior High
 - c. Dave McDowell- Financial 28
 - d. Lisa Sexton
 - 1) Town Hall Meetings
 - 2) Calendar- School Year 2016-17
 - 3) LHS tour with EF Educational Tours
 - 4) School Updates
- H. **Action Agenda**
 - 1. Approve/deny the hiring of new personnel as presented 30
 - 2. Approve/deny Auditors Report FY 2014-15- Hayden & Ross, P.A. 32
 - 3. Approve/deny Winter Athletic Schedules 129
 - 4. Approve/deny Policy #2435 Advanced Opportunities 150
 - 5. Approve/deny Policy #2610 Advancement Requirements (9-12) 154

6. Approve/deny Policy #2425 Parental Rights	155
7. Approve/deny Policy #5480 Leadership Premiums	157
8. Approve/deny the recommended Administrative Guideline revisions regarding Promotion Criteria for Grades 7 and 8	159
I. <u>Discussion Agenda</u>	
1. ISBA Conference	
2. Supplemental Levy	
3. Policy Review	
a. Admin Guidelines- Start Times for Athletic Events	
b. Policy #1645 Board Development Opportunities	160
c. Policy #3570 Student Records and Policy #3570P Maintenance of School Records	164
d. Policy #8600 Records Management	172
e. Policy #8605 Retention of District Records	176
4. Correspondence	
a. Discipline Reports	189
b. Other	

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
REGULAR BOARD MEETING, OCTOBER 12, 2015**

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Meeting Location

SPIRIT LAKE ELEMENTARY



5:00 p.m. Executive Session

6:00 p.m. Regular Meeting

BOARD MEMBERS PRESENT

Chairman Larry Brown (Zone 5)
Trustee Kyle Olmstead (Zone 1) (IN AT 5:21 P.M.)
Trustee John Shaffer (Zone 2)
Trustee Tim Skubitz (Zone 3) (ABSENT)
Trustee Brian Wallace (Zone 4)

ADMINISTRATION PRESENT

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

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

Chairman Brown called the meeting to order at 5:09 p.m.

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

At 5:09 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 (b). After a full and complete discussion, upon motion duly made by TRUSTEE SHAFFER and seconded by TRUSTEE WALLACE the following resolution was presented:

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

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:

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
REGULAR BOARD MEETING, OCTOBER 12, 2015**

	YES	NO	NOT PRESENT
Chairman Larry Brown	X		X
Trustee Kyle Olmstead			X (NOT AT THE TIME OF ROLL CALL)
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, Assistant Superintendent Lisa Sexton, Director of Information Systems Georgeanne Griffith, and Clerk Brook Cunningham.

1. Student 2015-I

At 5:10 p.m. Student 2015-I along with parent entered Executive Session. Principal Patty Morrison was also in attendance. They exited at 5:15 p.m.

2. Student 2015-H

At 5:16 p.m. Mountain View Principal Paul Uzzi entered Executive Session. Student 2015-H nor did a representative for the student appear for the hearing.

At 5:21 p.m. Trustee Olmstead entered Executive Session.

At 5:32 p.m. Paul Uzzi exited Executive Session.

3. Personnel

All trustees except for Trustee Skubitz were present for this Executive Session. Administration included, Brad Murray, Lisa Sexton, Georgeanne Griffith, and Brook Cunningham.

The Board adjourned from Executive Session at 5:43 p.m.

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

At 6:00 p.m. Chairman Brown called the meeting to order. At that time he welcomed the public and made them aware of the rules and procedure of the public comment section.

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
REGULAR BOARD MEETING, OCTOBER 12, 2015**

D. Approve Agenda

Motion was made by TRUSTEE SHAFFER and seconded by TRUSTEE OLMSTEAD to approve the agenda with one additional Action Item adding, “*Approve Authorization for Fox-Lopp*”. Hearing all ayes, motion carried unanimously.

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
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

Kathy Peterson from the LEA was present. She informed the Board she and Jason Bradbury would be co-presidents this year.

2. Visitor Presentations

- a. Auditors Report FY 2014-15- Hayden & Ross, P.A.

Brad Lewis and Tony Mattson from Hayden & Ross were present to deliver the report. Tony Mattson presented. Mattson informed that the District implemented GASB 68 this year which includes recognition of the net pension plan (PERSI) surplus/liability to be reported on the financials.

Mr. Mattson also informed that the General Fund had an ending Fund Balance of \$52,192 which would equate to about a half day of operational costs for the District. This amount was down, \$769,056 from the prior year. He also reported that State Funding was up slightly.

The Child nutrition fund saw an ending fund balance of \$194,736. Mr. Mattson complimented Kevin Doyle for being fiscally responsible with the program.

The Debt Service Fund saw an ending fund balance of \$1,394,358

The Capital Projects Fund closed with \$0. \$250,000 had to be transferred to that account to bring it back up to 0.

Mr. Mattson stated that the District would need to tighten their belt this year.

***THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
REGULAR BOARD MEETING, OCTOBER 12, 2015***

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).

No public comment

4. Staff Reports

a. Kristie Mitchell, Principal Spirit Lake Elementary

New Spirit Lake Principal Kristie Mitchell spoke on some the great things her school was doing. She introduced Britney Brandt and a few of her students to share some of their 4th grade Idaho History projects.

b. Dave McDowell- Financial

Dave informed that it would cost approximately \$7500 to repair the woodpecker damage at Timberlake High School, Timberlake Junior High, and Twin Lakes Elementary. He informed that Timberlake Junior High also had moisture damage due to the woodpecker damage. He is also working with Maintenance on a prioritized list for upcoming projects.

Dave informed that he will be doing a presentation on School Finance during the upcoming Town Hall meeting.

He also reported that the District is about \$100,000 over budget for the textbook adoption and Technology is also significantly over budget.

c. Lisa Sexton

1) Curriculum Day

Lisa informed that the elementary teachers did LAW scoring at Twin Lakes Elementary on October 2nd and the secondary schools participated in various professional development.

2) Report Card Committee

Lisa reported that the big task this year would be looking at how the District grades and reports. Discussion will be had on whether or not the District should veer away from average all grades throughout the year or consider the grade based upon mastery of the content.

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
REGULAR BOARD MEETING, OCTOBER 12, 2015**

3) Town Hall Meetings

Lisa stated again there would be 5 meetings this year. The focus will be on good news, School Finance 101, and the supplemental levy.

G. Action Agenda

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

(M/S) OLMSTEAD/SHAFFER to approve the list of new personnel as presented. Hearing all ayes, motion carried.

2. Approve/deny supplemental contracts

(M/S) WALLACE/OLMSTEAD to approve the Supplemental Contracts as presented. Hearing all ayes, motion carried.

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

(M/S) OLMSTEAD/WALLACE to approve the High School Graduation Dates, Times, and Locations as presented. Hearing all ayes, motion carried.

4. Approve/deny to Expel Student 2015-H

(M/S) WALLACE/SHAFFER to expel for the maximum time allowed per Idaho Code. Hearing all ayes, motion carried.

5. Approve/deny to Expel Student 2015-I

(M/S) WALLACE/SHAFFER to expel for one calendar year, however, modify the expulsion in order to allow immediate re-admittance. Hearing all ayes, motion carried.

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

(M/S) WALLACE/SHAFFER to approve the recommended personnel as presented. Hearing all ayes, motion carried.

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
REGULAR BOARD MEETING, OCTOBER 12, 2015**

7. Approve/deny the agreements with the University of Idaho, Timberlake High School, and Lakeland High School for the "Near Peer" Program

(M/S) WALLACE/OLMSTEAD to approve the agreements as presented. With Trustee Shaffer abstaining and a unanimous vote of the remaining trustees present, motion carried.

8. Approve/deny updates with the Continuous Improvement Plan (Strategic Plan)

(M/S) OLMSTEAD/WALLACE to approve the updated plan as presented. Hearing all ayes, motion carried.

9. Approve/deny declaring the presented list of assets as surplus

Mr. McDowell reported that this list included many overhead projectors at 0 value along with several chairs and desks.

(M/S) OLMSTEAD/WALLACE

10. Approve/deny Alternate Authorization for Fox-Lopp

(M/S) OLMSTEAD/WALLACE to approve the Alternate Authorization for Fox-Lopp as presented. Hearing all ayes, motion carried.

H. Discussion Agenda

1. 1st Read on Draft Policies/Revisions

- a. Policy #2435 Advanced Opportunities

Georgeanne Griffith informed that there is no current policy in place and this is in line with current practice.

- b. Policy #2610 Advancement Requirements (9-12)

Georgeanne again informed there was no current policy but current practice.

- c. Promotion Criteria for Grades 7 and 8 (Admin. Guidelines)

Georgeanne informed that this would be in Administrative Guidelines to go with current policy.

Brad Murray also briefly spoke on the Transgender Policy recommended by ISBA and informed the Board that he would be placing it in front of them in the near future for discussion.

***THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
REGULAR BOARD MEETING, OCTOBER 12, 2015***

2. October 1st ISBA Region I Meeting- Recap

Larry Brown informed that ISBA members along with State Legislators reviewed the annual presented resolutions. He stated it was a good turn out with approximately 40 people in attendance.

3. Correspondence

a. Discipline Reports

The reports have been included within the Board's packet.

b. Other

Two complimentary letters were also included in the Board's packet.

John Shaffer asked at that time what do the District athletic coaches do for professional development. Brief discussion took place and Superintendent Murry invited Trustee Shaffer into his office to further the discussion at a later time.

The Board adjourned at 7:25 p.m.

Attest:

Larry Brown, Chairman

Respectfully Submitted:

Brook Cunningham, Clerk

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
SPECIAL BOARD MEETING, OCTOBER 14, 2015**



**6:00 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) (ABSENT)

ADMINISTRATION PRESENT

Superintendent Brad Murray
Assistant Superintendent Lisa Sexton
Clerk Brook Cunningham

A. Call to Order 6:00 p.m.

Chairman Brown called the meeting to order at 6:10 p.m.

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

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

C. Approve Agenda

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

D. Executive Session as authorized by Idaho Code 74-206 (1) (b) 6:00 p.m.

At 6:11 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, OCTOBER 14, 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, Assistant Superintendent Lisa Sexton and Clerk Brook Cunningham. Assistant Principal Curt Carr and Director of Special Services Susan Morrison were also in attendance.

1. Student 2015-J

Student 2015-J entered Executive Session at 6:12 p.m. Student 2015- J exited at 6:35 p.m.

The Board adjourned from Executive Session at 6:47 p.m.

D. Action Items

1. Approve/deny to expel Student 2015-J

Motion was made by TRUSTEE SHAFFER and seconded by TRUSTEE OLMSTEAD to expel Student 2015-J for 12 months but modify the expulsion to re-admit the student after 1 more day of suspension. Student 2015-J will be placed on strict probationary status per the conditions set forth in the re-admission contract from administration. Hearing all ayes, motion carried.

The Board adjourned at 6:49 p.m.

Attest:

Respectfully Submitted:

Larry Brown, Chairman

Brook A. Cunningham, Clerk

Lakeland Joint School District No. 272

Office of the Superintendent

P.O. Box 39

Rathdrum, ID 83858

Board of Trustees
Regular School Board Meeting
November 9, 2015

Gross Salaries		1,694,646.68	
Gross Benefits		472,574.16	
Lakeland Ed Foundation	Tribe Donation	12,500.00	88921
Petty Cash	Petty Cash Replenishment	113.94	88922
Atwood, Dana or Rahayu	N/R Student Tuition Refund	76.20	88923
CDW Government	Instructional Materials	480.00	88924
Clark, Ruth	Expense Claim Reimbursement	65.00	88925
Harlow's Bus Sales	Tran Supplies	34.36	88926
Norris, Ronald	Lunch Credit Reimbursement	14.00	88927
Quality Maintenance	Services (Gorton Field)	195.00	88928
RWC Group	Tran Supplies	48.40	88929
SL Start	Services (SPED/ School Behavior Intervention 2)	3,430.00	88930
Staples	Instructional Materials	299.80	88931
Supplyworks	Maint Supplies	1,188.22	88932
TSA	Chapter Affiliation (THS)	231.00	88933
Viking Sew and Vacuum	Instructional Materials	2,938.90	88934
Idaho Department of Education	October 16, 2015 Fingerprinting	104.25	88935
Caxton Printers	Textbooks	394.16	88936
Cenex Cooperative Supply	Unleaded Gas, #2 Dyed Diesel	7,155.08	88937
Harms, Jamie	Expense Claim Reimbursement	14.99	88938
Idaho Department of Education	Alternative Authorization - Teacher to New Certification/Endorsement	100.00	88939
Alert Solutions	Power School Alert (replaces voided ck #88859)	5,250.00	88940
Holmes, Victor	Advance (Caldwell/ LHS/ State Soccer)	665.00	88941
Rice, Dee Ann	Advance (Caldwell/ THS/ State Soccer)	665.00	88942
Postmaster - Rathdrum	Postage Stamps	485.00	88943
Petty Cash	Petty Cash Replenishment	108.61	88944
Gardner, Catherine	Expense Claim Reimbursement	65.00	88945
Garwood Auto Wrecking	Tran/Maint Supplies	413.55	88946
IASA	Registration (Regional Law Seminar)	300.00	88947
Idaho School Boards Assoc	Registration (2015 Annual Convention)	3,640.00	88948
Kootenai County EMSS	Health Supplies	600.00	88949
Lowe's	Instructional Materials	325.37	88950
OETC	Registration (IETA Annual Conference)	180.00	88951
PCS Edventures	STRIVE Materials	4,183.40	88952
Rand, Jacob	Lunch Credit Reimbursement	22.60	88953
Rice, Dee Ann	Expense Claim Reimbursement	54.67	88954
Rickard, Darrell	Expense Claim Reimbursement	117.38	88955
Safeguard by IBF	Office Supplies	131.28	88956
State of ID Criminal History Unit	BASE/ State Fingerprinting - Loreen Howard	65.00	88957
Supplyworks	Maint Supplies	1,267.15	88958
Walmart	BASE/Library Supplies	309.82	88959
WA State Dept of Licensing	School Bus Driver Record (LeBlanc)	13.00	88960
Cenex Cooperative Supply	#2 Dyed Diesel Winter Blend	4,015.81	88961
De Lage Landen	Copier Lease 10/15 - 11/14/2015	821.70	88962
Hancock Fabrics	Instructional Materials	121.74	88963

Herndon, Heidi	Expense Claim Reimbursement	14.15	88964
Idaho Dept of Health & Welfare	October 2015 Medicaid (2)	3,000.00	88965
ID State Police Bureau of Criminal ID	State Fingerprinting	40.00	88966
Lightning Bolt & Supply	Maint Supplies	12.30	88967
McKee, Shilow	Lunch Credit Reimbursement	33.60	88968
Smith, Brian	Stipend (Professional Development Workshop)	100.00	88969
Fox, Hilary	Advance (Clarkston/ LHS/ Swim Team)	200.00	89048
A-L Compressed Gases	Instructional Materials	2,420.87	88970
AlSCO	Coverall Service	129.27	88971
AlSCO	Coverall Service	43.09	
Athol, City of	AE Water 9/25 - 10/26/2015	70.00	88972
Avista	October 2015 Electricity/ Natural Gas	35,440.06	
Baker, Richard	Field Trip Meals 9/16 - 10/15/2015	10.00	88973
Bar Circle "S" Water	GE October 2015 Water	77.37	
Burt's Music& Sound	Services (LJHS, THS)	646.11	88974
Carey, Sarah	Field Trip Meals 9/16 - 10/15/2015	15.00	88975
Caxton Printers	Textbooks	38,552.28	88976
Caxton Printers	Textbooks	105.56	
Cengage	Instructional Materials	360.53	88977
Certiport	Tech Licenses (LHS/THS)	2,692.00	88978
Coeur d'Alene Power Tool	Maint Supplies	9.95	88979
Craig-Johnson, Becky	Field Trip Meals 9/16 - 10/15/2015	30.00	88980
Cronnelly, Timothy	October 2015 Mileage	257.00	
Culligan	Tech Supplies	19.85	88981
FIRST	Registration (STRIVE/ FFL)	225.00	88982
Follett	Library Books	485.74	88983
Fox, Hilary	Field Trip Meals 9/16 - 10/15/2015	5.00	88984
Friesen, Roger	Field Trip Meals 9/16 - 10/15/2015	10.00	88985
Frontline Technologies Group	AppliTrack 7/3/2015 - 1/2/2016	1,522.50	88986
Gabiou, Amy	October 2015 Mileage	74.10	
Ginter, Brian	Field Trip Meals 9/16 - 10/15/2015	5.00	88987
Graybar	Maint Supplies	666.79	88988
GTS Interior Supply	Maint Supplies	52.18	88989
Haase, Christie	October 2015 Mileage	101.25	
Hansen, Debbie	October 2015 Mileage	218.55	
Harlow's Bus Sales	Tran Supplies	362.37	88990
Harlow's Bus Sales	Tran Supplies	32.48	
Harvest, Zachary	October 2015 Mileage	69.70	
Hobart Service	Services (FS)	326.00	88991
Holmes, Victor	Field Trip Meals 9/16 - 10/15/2015	15.00	88992
Idaho Department of Education	October 29, 2015 Fingerprinting	139.00	88993
Idaho Digital Learning Academy	Student Fees (THS)	925.00	88994
Idaho State Tax Commission	Rotary, Ala Carte/Adult Meals Sales Tax	1,083.23	
Insight Investments	Tech Equipment	1,177.00	88995
Intermountain Security	Services (AE)	120.00	88996
Intuit	Instructional Materials	760.00	88997
Isbell, Lee	October 2015 Mileage	163.35	
J & R Electronics	Tran/Maint Digital Radio Service November 2015	1,600.00	88998

Junior Library Guild	Library Books	1,203.00	88999
Kootenai County Assessor	Registration Renewal (6 Buses, 2 Maint vehicles)	184.00	89003
Kootenai County Solid Waste	September 2015 Garbage Fee, Refuse Disposal	1,798.74	89000
Kootenai Electric Cooperative	AE/GE Electricity 9/14 - 10/15/2015	3,132.56	89001
Kootenai Health Cash Team	Services (SPED/ September 2015 OT Hours & Mileage)	2,010.90	89002
Lakeland High School	Reimburse Transportation for Swim Team to State	850.00	
Larsen, Nancy	Field Trip Meals 9/16 - 10/15/2015	10.00	89004
Lindenfelser, Wayne	Field Trip Meals 9/16 - 10/15/2015	5.00	89005
Livingston, Edward	October 2015 Mileage	40.55	
Mark's Plumbing Parts	Maint Supplies	31.61	89006
McDaniel, Shea	October 2015 Mileage	15.85	
McDowell, David	October 2015 Mileage	44.00	
McHatton, Daniel	Field Trip Meals 9/16 - 10/15/2015	15.00	89007
Midway Parts	Maint Supplies	4,518.44	89008
Mindware	Instructional Materials	29.95	89009
Modern Office Equipment	Instructional Materials	847.82	89010
Morrison, Susan	September 2015 Mileage	72.20	
Munyer, Jacob	October 2015 Mileage	2.10	
Murray, Brad	October 2015 Mileage	221.75	
Napa Auto Parts	Tran/Maint Supplies	642.04	89011
North Kootenai Water District	TLE Fire/Water 9/15 - 10/15/2015	643.99	89012
Novus Auto Glass - Spokane	Services (Tran)	225.00	89013
O'Reilly Auto Parts	Tran Supplies	3.89	89014
O'Reilly Auto Parts	Tran Supplies	237.48	
Oxarc	Maint Supplies	170.26	89015
Perma-Bound	Library Books	238.12	89016
Perma-Bound	Library Books	625.67	
Peterson, Carrie	In-Lieu of Transportation	61.00	89017
Peterson, Carrie	In-Lieu of Transportation	73.00	
Peterson, Deborah	IDLA Class Fee Refund	75.00	89018
Platt	Maint Supplies	388.61	89019
Post Falls Glass & Screen	Services (JBE)	98.00	89020
Prather, Barbara	Field Trip Meals 9/16 - 10/15/2015	10.00	89021
Rathdrum, City of	October 2015 Water/Sewer	3,694.20	
Reaves, Sandra	Field Trip Meals 9/16 - 10/15/2015	15.00	89022
Rice, Dee Ann	Field Trip Meals 9/16 - 10/15/2015	20.00	89023
Richardson, Caleb	October 2015 Mileage	22.50	
Rodda Paint	Maint Supplies	28.10	89024
Rodda Paint	Maint Supplies	236.40	
Rucker, Paula	Field Trip Meals 9/16 - 10/15/2015	30.00	89025
Russum, Wendy	Field Trip Meals 9/16 - 10/15/2015	15.00	89026
RWC Group	Tran Supplies	669.97	89027
RWC Group	Tran Supplies	42.39	
Safeguard by IBF	Office Supplies	195.07	89028
Scholastic	Instructional Materials	634.79	89029
School Datebooks	Student Planners (LHS)	1,783.04	89030
Sexton, Lisa	Expense Claim Reimbursement	105.53	89031
Sexton, Lisa	October 2015 Mileage	60.05	

Sines, Margaret	Field Trip Meals 9/16 - 10/15/2015	10.00	89032
Snijder, Teresa	Field Trip Meals 9/16 - 10/15/2015	25.00	89033
Sommers, Mollie	Field Trip Meals 9/16 - 10/15/2015	10.00	89034
Spirit Lake, City of	October 2015 Water/Sewer	909.33	
Spragg, Denise	September 2015 Mileage	25.85	
T & T Roofing & Sheet Metal	Services (Re-Roofing Projects)	9,145.75	
Tanner, Diana	Field Trip Meals 9/16 - 10/15/2015	5.00	89035
Timberlake High School	Reimbursement of Lodging (Cross Country/Bob Firman)	803.33	89036
Tinsley, Honey Jean	October 2015 Mileage	99.50	
TLI Sewer	TLE November 2015 Sewer	648.05	89037
Torgy's NOVUS Wndshld Repair	Services (Tran)	39.00	
Unity School Bus Parts	Tran Supplies	410.22	89038
USA Vacuum	Maint Supplies	263.50	89039
Watson's Grocery Group	Instructional Materials, Title I Supplies	524.17	89040
WCP Solutions	Maint Supplies	210.95	89041
Weihert, Tana & Joe	In-Lieu of Transportation	62.50	
Western Mountain Bus Sales	Tran Supplies	117.46	89042
William H Sadlier Inc	Instructional Materials	474.95	89043
Wolfgang, Mark	Field Trip Meals 9/16 - 10/15/2015	5.00	89044
Wooley, Trina	Field Trip Meals 9/16 - 10/15/2015	15.00	89045
Zaner-Bloser	Instructional Materials	500.96	89046
Ziegler Lumber	Maint Supplies	135.59	89047
		131,536.86	
	10/30/2015	(77,351.05)	
	11/13/2015	54,185.81	
American Express	August 2015 (Paid 9/8/2015)	49,165.25	ACH 151600008- 010
American Express	September 2015 (Paid 10/8/2015)	44,474.59	ACH 151600011- 013

Lakeland Joint School District No. 272

Office of the Superintendent

P.O. Box 39

Rathdrum, ID 83858

Board of Trustees
Regular School Board Meeting
November 9, 2015

Additional Bills

Petty Cash	Postage	116.79	89049
Air Tech Mechanical	Services (Maint/LHS)	6,866.00	89050
Caxton Printers	Textbooks	3,096.54	89051
Cenex Cooperative Supply	15W-40, #2 Dyed Diesel Winter Blend	9,945.23	89052
Coeur d'Alene Garbage Service	Dumpster Dumping 10/1-31/2015	67.00	89053
Dominos	September, October 2015 Ala Carte Pizza (FS/LHS, LJHS)	VOIDED	89054
Hampton Inn & Suites Boise Spectrum	Lodging (Danielson Instructional Coach Training)	1,107.00	89055
Idaho Department of Education	November 5, 2015 Fingerprinting	69.50	89056
Jimbo's Seamless Rain gutters	Maint Supplies	85.85	89057
Les Schwab Tire Center	Tran/ Tires	23,105.83	89058
Lowe's	Maint Supplies	1,153.17	89059
Miller's Food City	Instructional Materials	332.54	89060
Napa Auto Parts	Tran Supplies	160.33	89061
North 40 Outfitters	Maint Supplies	48.96	89062
Quality Maintenance	Services (Maint/ District)	37,534.84	89063
Rathdrum Trading Post Hardware	Maint Supplies	162.56	89064
Spirit Lake, City of	SRO Officer 9/20 - 10/31/2015	1,323.58	89065
Supplyworks	Maint Supplies	34.17	89066
Verizon Wireless	Cell Phone Usage 9/23 - 10/22/2015	1,644.80	89067
Virco	Furniture (TLE)	717.60	89068
Western Mountain Bus Sales	Tran Supplies	429.71	89069
Ziegler Lumber	Maint Supplies	135.60	89070
Dominos (corrected)	September, October 2015 Ala Carte Pizza (FS/LHS, LJHS)	1,548.00	89071
American Express	October 2015 Supplies, Equip, Services, Travel	<u>27,098.19</u>	ACH 151600014- 151600017
		116,783.79	
Allen Goodall	Services (SPED/ PT Hours & Mileage)	551.38	
Bar Circle "S" Water	GE October 2015 Water (second meter)	54.86	
Caxton	Textbooks	757.90	
CDW-Government	Tech Licenses	390.00	
Chartwells	October 2015 Food Service	135,834.71	
Chatterton, Heather	October 2015 Mileage	21.45	
Cronnelly, Timothy	Expense Claim Reimbursement	213.41	
DeAustin, BJ	October 2015 Mileage	47.10	
Derrick, Debbie	October 2015 Mileage	56.00	
Dodson, Charles M., Atty	Legal Expenses 10/14-31/2015	1,826.50	
Ednetics	November 2015 Phones/ Internet Service Charge	15,631.55	
Gerstenberger, Judy	October 2015 Mileage	146.45	
Harding, Michele	October 2015 Mileage	95.85	
Haukenes, Iva	October 2015 Mileage	102.75	
Hayden Ross, PLLC	Services (Audit for Year Ending 6/30/2015)	14,400.00	
Idaho Drug Free Youth	Services (TJHS)	3,250.00	
Kelley, Megan	October 2015 Mileage	102.40	
Longwell + Trapp Architects	Architectural Services (LJHS) October 2015	85.70	
Oxarc	Services (Maint)	8.92	

Platt Electric Supply	Maint Supplies	143.35	
Postmaster - Spirit Lake	PO Box Annual Fee (TJHS)	114.00	
Reigel, Lorraine	September - October 2015 Mileage	80.20	
Spragg, Denise	October 2015 Mileage	21.85	
Sun Valley Inn	Lodging (Project Leadership/ S Morrison)	346.62	
Titan Truck	Services (FS/ Side Chains)	1,105.16	
Underdahl, Conrad	October 2015 Mileage	317.00	
USA Vacuum	Maint Supplies	521.85	
Walter, Lynda	Expense Claim Reimbursement	5.35	
		176,232.31	
	original Bill List	54,185.81	
	11/13/2015	230,418.12	
Out-of-Cycle from Bill List		56,604.43	
10/30/2015		77,351.05	
Out-of-Cycle from Additional Bill List		116,783.79	
11/13/2015		<u>230,418.12</u>	
	TOTAL for 11/9/2015 Board Meeting	481,157.39	

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

Date	Irrigation		Reading	Reading	TOTAL	CHECK	INVOICE
	Reading					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			3122100	77.37	\$77.37	11/13/2015	OCT 15 WATER
Dec 2012							
Jan 2013							
Feb 2013							
Mar 2013							
April 2013							
May 2013							
June 2013							
					\$6,910.79		
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 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	24.50	48.80					
TRAN (002)	7.1660.1	28.50	64.80	28.50	81.00	28.50	56.70	28.50	64.80					
Food Serv	7.1610.1	65.35	315.90	51.70	145.80	60.80	259.20	57.55	218.70					
JBE (101)	7.1620.1	112.80	907.20	102.40	777.60	114.75	931.50	106.95	834.30					
JBE Annex(101)	7.1630.1	46.50	72.90	46.50	48.80	46.50	48.80	46.50	72.90					
BKE (104)	7.1580.1	64.50	48.80	64.50	48.80	68.40	129.60	73.60	194.40					
BKE Irrig (104)	4.1585.1	1,082.35		1,619.25		1,663.45		65.75						
LJHS (201)	7.1670.1	243.90	2,316.60	256.25	2,470.50	303.70	3,061.80	97.00	486.00					
LJHS Field (013)	4.1650.1	303.00		728.75		804.80		367.35						
LHS (301)	7.1570.1	78.15	251.10	72.30	178.20	97.00	486.00	94.40	453.60					
LHS Irrig (007)	4.0616.1	1,022.80		1,128.10		610.05		79.00						
LHS Field (008)	4.1600.1	644.25		703.40		759.30		43.00						
LHS FBF RR	7.0002.1		48.80		48.80		48.80		48.80					
MVAS (491)	7.1590.1	223.95	64.80	243.45	56.70	257.10	72.90	46.50	56.70					
Soccer Fld (005)	4.0000.1	119.05		122.95		114.50		84.60						
		4,062.85	4,212.40	\$5,192.55	\$3,912.90	\$4,953.35	\$5,152.00	\$1,215.20	\$2,479.00					
			8,275.25		\$9,105.45		\$10,105.35		\$3,694.20					
invoice #		JULY 15 WATER/SEWER		AUG 15 WATER/SEWER		SEPT 15 WATER/SEWER		OCT 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		16.00			
SLE (102)	10.01	16.00	26.00	16.00	26.00	16.00	26.00	16.00	26.00	16.00	26.00		
THS Main (401)	581.01	31.00	52.00	76.00	212.33	56.00	151.66	101.00	346.66	143.50	494.00		
THS Irrigation (009)	606.01	16.00		17.25		16.00		16.00		16.00			
THS Irrigation (009)	615.01	17.25		39.75		32.25		28.50		16.00			
THS Conc (401)	616.01	16.00	26.00	16.00	26.00	16.00	26.00	16.00	26.00	16.00	26.00		
TJHS (202)	685.01	22.25	73.66	33.50	112.66	19.75	65.00	19.75	65.00	28.50	95.33		
TJHS Irrigation (010)	715.01	16.00		2,071.00		2,392.25		1,794.75		16.00			
		295.50	177.66	3,174.25	376.99	3,323.00	268.66	2,531.75	463.66	268.00	641.33	0.00	0.00
		473.16		3,551.24		3,591.66		2,995.41		909.33			0.00
Invoice Number		JUNE 15 WATER/SEWER		JULY 15 WATER/SEWER		AUG 15 WATER/SEWER		SEPT 15 WATER/SEWER		OCT 15 WATER/SEWER			
Ck Date		7/15/2015		8/14/2015		9/15/2015		10/15/2015		11/13/2015			
		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-	9/14-								
	7/15/2015	8/15/2015	9/14/2015	10/15/2015								
103 AE	885.07	928.08	1,247.27	1,810.38								
Mtr 5968959	64.58	71.47	75.80	89.57								
Mtr 83699138	806.96	843.08	1,157.94	1,701.06								
Sec Light	13.53	13.53	13.53	19.75								
105 GE	776.00	776.00	942.98	1,322.18								
PAID	1,661.07	1,704.08	2,190.25	3,132.56	0.00							
ck date	7/31/2015	8/31/2015	9/30/2015	10/30/2015								23
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	286069	288729	266000	603.99	40.00	643.99	10/30/2015
Nov 2015							
Dec 2015							
Jan 2016							
Feb 2016							
Mar 2016							
Apr 2016							
May 2016							
June 2016							
						10852.74	

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	648.05	10/30/2015	TLE NOV 15 SEWER
DEC 15			
JAN 16			
FEB 16			
MAR 16			
APR 16			
MAY 16			
JUNE 16			
	3,240.25		
	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		

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	62964800	54.86	3122100	77.37	\$132.23	11/13/2015	OCT 15 WATER
Dec 2012							
Jan 2013							
Feb 2013							
Mar 2013							
April 2013							
May 2013							
June 2013							
	includes adjustment for double credit on 10/1 bill				\$6,965.65		
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			CHECK	INVOICE
DATE	READING		READING		TOTAL	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	2754	35.00	22752	35.00	70.00	10/30/2015	NOV 15
DEC 2015							
JAN 2016							
FEB 2016							
MAR 2016							
APR 2016							
MAY 2016							
JUNE 2016							
		204.70		1,745.80	1,950.50		
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							

LAKELAND JOINT SCHOOL DISTRICT #272						FY 2015				
FY16 - GENERAL FUND BUDGET SUMMARY INFORMATION						GF BUDGET SUMMARY INFORMATION				
June, 2015 - October, 2015										
REVENUE						REVENUE				
REVENUE	BUDGET	RECEIPTS TO DATE	% Received	Remaining Budget	% Remaining	BUDGET	YTD ACTIVITY	% Received	Remaining Budget	% Remaining
M&O Levy	-	0.06		(0.06)			-		-	
Supplemental Levy	4,795,000.00	118,472.50	2.5%	(4,676,527.50)	-97.5%	4,795,000.00	79,252.33	1.7%	(4,715,747.67)	-98.35%
Emergency Levy	20,000.00	5,969.73		(14,030.27)		250.00	12.02		(237.98)	
Tort Levy	50,000.00	1,549.70	3.1%	(48,450.30)	-96.9%	118,500.00	1,952.31	1.6%	(116,547.69)	-98.35%
Other Local Tax	-	-		-		-			-	
Penalty/Int Delinquent Taxes	67,300.00	19,012.12	28.2%	(48,287.88)	-71.8%	67,500.00	3,936.51	5.8%	(63,563.49)	
Investments	35,000.00	156.03	0.4%	(34,843.97)	-99.6%	32,500.00	19,810.86	61.0%	(12,689.14)	-39.04%
Community Ed.	500.00	-		(500.00)		500.00		0.0%	(500.00)	
Other Local Revenue	180,500.00	48,049.18	26.6%	(132,450.82)	-73.4%	175,500.00	44,838.62	25.5%	(130,661.38)	-74.45%
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	859.25	1.0%	(84,140.75)	-99.0%	85,000.00	859.25	1.0%	(84,140.75)	-98.99%
Other State Revenue	-	-		-		330,500.00		0.0%	(330,500.00)	-100.00%
Other Fed Rev-E-Rate	-	(6,702.82)		(6,702.82)		-	(9,923.72)		9,923.72	
Unrestricted Grants	135,000.00	24,383.22	18.1%	(110,616.78)	-81.9%	75,000.00	23,316.23	31.1%	(51,683.77)	-68.91%
Other Indirect Restricted	-	-		-		-			-	
Transfers	-	-		-		-			-	
TOTALS	26,678,742.00	10,051,892.97	37.7%	(16,626,849.15)	-62.3%	25,036,503.00	9,329,552.41	37.3%	(15,706,950.59)	-62.74%
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 - October, 2015										
EXPENDITURES			%		%					
	BUDGET	FYTD ACTIVITY	Expended	BALANCE	Remaining	BUDGET	YTD ACTIVITY	%	BALANCE	%
Elementary	6,462,535.00	1,397,721.56	21.6%	5,064,813.44	78.4%	6,265,773.00	1,345,680.57	21.5%	4,920,092.43	78.5%
Secondary	6,894,637.00	1,421,832.75	20.6%	5,472,804.25	79.4%	6,482,372.00	1,417,824.13	21.9%	5,064,547.87	78.1%
Alternative	535,233.00	104,986.60	19.6%	430,246.40	80.4%	506,536.00	100,883.36	19.9%	405,652.64	80.1%
Except. Child	1,300,698.00	306,793.50	23.6%	993,904.50	76.4%	1,186,317.00	295,883.75	24.9%	890,433.25	75.1%
Gifted/Talented	94,138.00	11,670.24	12.4%	82,467.76	87.6%	74,395.00	14,167.90	19.0%	60,227.10	81.0%
Ex Curr	698,872.00	149,213.54	21.4%	549,658.46	78.6%	525,820.00	151,145.35	28.7%	374,674.65	71.3%
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	165,219.42	16.8%	816,872.58	83.2%	939,698.00	165,240.61	17.6%	774,457.39	82.4%
Ancillary	650,421.00	121,050.08	18.6%	529,370.92	81.4%	536,351.00	125,826.27	23.5%	410,524.73	76.5%
Personnel Support	362,878.00	155,095.90	42.7%	207,782.10	57.3%	100,200.00	227,624.98	227.2%	(127,424.98)	-127.2%
Ed Media	531,733.00	103,922.45	19.5%	427,810.55	80.5%	498,243.00	108,388.10	21.8%	389,854.90	78.2%
Instruct. Related Technology	449,849.00	225,732.24	50.2%	224,116.76	49.8%	267,225.00	162,982.43	61.0%	104,242.57	39.0%
Board	75,807.00	49,326.28	65.1%	26,480.72	34.9%	85,750.00	44,854.70	52.3%	40,895.30	47.7%
District Admin	535,317.00	179,485.68	33.5%	355,831.32	66.5%	470,886.00	152,985.10	32.5%	317,900.90	67.5%
School Admin	2,147,071.00	543,450.09	25.3%	1,603,620.91	74.7%	2,110,601.00	528,931.53	25.1%	1,581,669.47	74.9%
Business Operations	283,036.00	95,487.63	33.7%	187,548.37	66.3%	277,686.00	93,945.11	33.8%	183,740.89	66.2%
Admin Tech Services	60,325.00	76,522.05	126.8%	(16,197.05)	-26.8%	179,292.00	77,861.21	43.4%	101,430.79	56.6%
Bldg Custodial	1,762,368.00	597,762.12	33.9%	1,164,605.88	66.1%	1,664,495.00	574,280.40	34.5%	1,090,214.60	65.5%
General Maint Non-Student Occ	67,500.00	14,473.77	21.4%	53,026.23	78.6%	98,353.00	32,921.21	33.5%	65,431.79	66.5%
General Maint Student Occ	813,762.00	400,932.53	49.3%	412,829.47	50.7%	748,625.00	366,481.00	49.0%	382,144.00	51.0%
Pupil Trans.	1,579,600.00	390,758.48	24.7%	1,188,841.52	75.3%	1,742,812.00	482,286.93	27.7%	1,260,525.07	72.3%
Dist. Trans.	40,066.00	15,930.74	39.8%	24,135.26	60.2%	43,350.00	25,042.65	57.8%	18,307.35	42.2%
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	6,583,668.22	24.7%	20,095,073.78	75.3%	25,243,173.00	6,557,511.65	26.0%	18,685,661.35	74.0%
Balances Equal Revenue less Expenses	-	3,468,224.75				-	2,772,040.76			

Brook Cunningham

From: Lisa Sexton
Sent: Wednesday, November 04, 2015 2:48 PM
To: Brook Cunningham
Subject: new sub hires

Lisa Collin
Jennifer Davis
Vicki Wargi
Clarice Vanderkolk
Elizabeth Burner
Kelley Wright
Dawn Mervin

Livia Smith (interviews tomorrow)
Susan Norlander (interviews tomorrow)

--

Lisa Sexton
Assistant Superintendent
Lakeland Jt. School District

*15506 N. Washington
Rathdrum, ID 83858
(208) 687-0431*



LAKELAND JOINT SCHOOL DISTRICT #272

15506 N Washington Street P.O. Box 39

Rathdrum, Idaho 83858

Phone: 208.687.0431 Fax: 208.687.1884 Web: lakeland272.org

MEMORANDUM

TO: Board of Trustees

FROM: Heidi Herndon, Human Resource Specialist

DATE: November 5, 2015

RE: Non-Certificated New Hires

The following individuals are recommended for hire:

Regular Positions

Gertsch, Joanna, TJHS, GATE Paraprofessional

Huff, Sherry, LHS, Special Ed Paraprofessional

Peterson, Debra, LJHS, GATE Paraprofessional

Shaw, Jammie, Preschool, Paraprofessional

LAKELAND JOINT SCHOOL DISTRICT No. 272

Rathdrum, Idaho

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

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

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

LAKELAND JOINT SCHOOL DISTRICT NO. 272

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lakeland Joint School District No. 272, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion on the Governmental Activities and Aggregate Discretely Presented Component Unit

The financial statements of Lakeland Education Foundation, Inc. have not been audited, and we were not engaged to audit the Lakeland Education Foundation, Inc. financial statements as part of our audit of the Lakeland Joint School District No. 272’s basic financial statements. Lakeland Education Foundation, Inc.’s financial activities are included in the District’s basic financial statements as a discretely presented component unit and represent all of the assets, net position, revenues and expenses, respectively, of the District’s aggregate discretely presented component unit.

Lakeland Joint School District No. 272 believes the cost of adopting GASB 45 cannot be justified at the present time. The District believes the future cost of the implicit rate subsidy built into the current health care premiums is not material to the financial statements. The amount by which this GAAP departure would affect the governmental activities, liabilities and net position is not determinable.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Qualified
Aggregate Discretely Presented Component Unit	Qualified
General Fund	Unmodified
Debt Service Fund	Unmodified
Capital Projects Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Qualified Opinion

In our opinion, except for the effects of the matters described in the “Basis for Qualified Opinions on the Governmental Activities and Aggregate Discretely Presented Component Unit” paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position the governmental activities and aggregate discretely presented component unit of Lakeland Joint School District No. 272, as of June 30, 2015, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of Lakeland Joint School District No. 272, as of June 30, 2015, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and on pages 5 through 10, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lakeland Joint School District No. 272's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards and the schedule of findings and questioned costs are presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and are also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to underlying accounting and other records used to prepare the basic financial statements. Such information has been subject to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual

nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 28, 2015, on our consideration of the Lakeland Joint School District No. 272's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lakeland Joint School District No. 272's internal control over financial reporting and compliance.

Hayden Ross, PLLC

Moscow, Idaho
September 28, 2015

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 2014-15 fiscal year saw the first increase in student enrollment in several years. Start of the year enrollment was up 69 students from the year before. Enrollment returned to normal patterns with the usual drop off over the year. After starting with more students, enrollment at the end of the school year was fifty-six students lower, but still thirteen more than the prior year. With this stable information the District budgeted for a “no-growth” budget for the second year in a row.
- The start of the 2015-16 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” for a second consecutive year. The unexpected levy dollars combined with additional state funding allowed 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 2015-16 contract year. The District has once again issued teacher contracts based on the board's offer in negotiations and all teachers received an increase of some amount.
- The state budget for FY15 included a funding increase for public schools in salary support, as well as an increase in discretionary funding. These increases, have 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 previous expired 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 11-12 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 43-80 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.

FINANCIAL STATEMENTS

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	12,831,053

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

Total Assets	41,185,040
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DEFERRED OUTFLOWS OF RESOURCES

Pension related items	2,483,015
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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	5,146,429

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

Total Liabilities	21,938,599
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DEFERRED INFLOWS OF RESOURCES

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

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	(8,987,290)

Total net position	\$ 7,998,155
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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:					
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**

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
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	<u>25,818,302</u>	<u>1,269,240</u>	<u>828,688</u>	<u>3,728,616</u>	<u>31,644,846</u>
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	<u>26,333,134</u>	<u>1,457,153</u>	<u>968,821</u>	<u>3,800,960</u>	<u>32,560,068</u>
Excess (deficiency) of revenue over/under expenditures	<u>(514,832)</u>	<u>(187,913)</u>	<u>(140,133)</u>	<u>(72,344)</u>	<u>(915,222)</u>
Other financing sources (uses):					
Transfer in	31,187	-	116,859	168,552	316,598
Transfer out	<u>(285,411)</u>	-	-	<u>(31,187)</u>	<u>(316,598)</u>
Total other financing sources (uses)	<u>(254,224)</u>	-	116,859	137,365	-
Net change in fund balance	(769,056)	(187,913)	(23,274)	65,021	(915,222)
Fund balance-Beginning of year	<u>821,248</u>	<u>1,582,271</u>	<u>23,274</u>	<u>292,413</u>	<u>2,719,206</u>
Fund balance-End of year	<u>\$ 52,192</u>	<u>\$ 1,394,358</u>	<u>\$ -</u>	<u>\$ 357,434</u>	<u>\$ 1,803,984</u>

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 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			821,248		
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**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	Variances Favorable (Unfavorable)	
				<u>Original to Actual</u>	<u>Amended to Actual</u>
REVENUES					
Local:					
Taxes	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>	(23,274)	<u>\$ 26,726</u>	<u>\$ 26,726</u>
Fund balance-Beginning of year			<u>23,274</u>		
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

	Agency Funds	Component Unit Lakeland Education Foundation, Inc.
	<u> </u>	<u> </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	 <u>-</u>	 <u>-</u>
Total assets and deferred outflows of resources	<u><u>\$ 366,754</u></u>	<u><u>\$ 73,950</u></u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES		
Liabilities:		
Due to student groups	366,754	-
 Deferred inflows of resources	 <u>-</u>	 <u>-</u>
Total liabilities and deferred inflows of resources	<u>366,754</u>	<u>-</u>
NET POSITION		
Restricted	<u>-</u>	<u>73,950</u>
Total net position	<u><u>\$ -</u></u>	<u><u>\$ 73,950</u></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	10,125

Total revenues 10,180

EXPENDITURES

Administrative expenses	1,515
Scholarship awards	6,804

Total expenditures 8,319

Change in Net Position 1,861

Net Position - Beginning 72,089

Net Position - Ending \$ 73,950

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 155.89 days of sick leave for classified employees, and 119.5 for certified employees.

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% per \$100 for school plant facilities, and 5.60% per \$100 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		
Columbia Bank Checking	1,470	9,412
Wells Fargo Checking	(610,188)	221,173
Panhandle State Bank Checking	<u>6,934</u>	<u>8,837</u>
Total	<u>(\$601,784)</u>	<u>\$239,422</u>

Deposits were with Columbia Bank, Wells Fargo, and 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							
Treasures Pool	Variable	696,673	117	361	175	254,278	951,604
ProEquities	Variable	<u>602,467</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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	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.

In October 2014, through the ProEquities account, the District purchased interest bearing bonds with a \$600,000 face value in the Federal Home Loan Mortgage Corporation, with a maturity date of April 30, 2018. The fixed interest rate of 1.02% produces a higher rate of return on idle funds. The investment conforms to the provisions of Idaho Code sections 67-120 and 67-1210A, and carries a Moody’s rating of AAA. The bonds are callable and can be liquidated at any such time as they are needed by the District.

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% 635,000

Total \$12,980,000

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	70 -	-	53,475	53,475

08-15-2016	3.00	400,000	53,475	453,475
02-15-2017	-	-	47,475	47,475
08-15-2017	3.00	415,000	47,475	462,475
02-15-2018	-	-	41,250	41,250
08-15-2018	3.00	425,000	41,250	466,250
02-15-2019	-	-	34,875	34,875
08-15-2019	3.00	440,000	34,875	474,875
02-15-2020	-	-	28,275	28,275
08-15-2020	3.00	455,000	28,275	483,275
02-15-2021	-	-	21,450	21,450
08-15-2021	3.00	460,000	21,450	481,450
02-15-2022	-	-	14,550	14,550
08-15-2022	3.00	480,000	14,550	494,550
02-15-2023	-	-	7,350	7,350
08-15-2023	3.00	<u>490,000</u>	<u>7,350</u>	<u>497,350</u>
		<u>\$3,955,000</u>	<u>\$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	2,148,192,527
Percentage Allowed	<u>5%</u>
Debt Limitation	107,409,626
Less: Bonded debt at June 30, 2015	<u>12,980,000</u>
Legal Debt Margin	<u>\$94,429,626</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 0.6570844 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.

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
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 <u>(6.10%)</u>	Current Discount Rate <u>(7.10%)</u>	1% Increase <u>(8.10%)</u>
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 years 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 District will present information for those years 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 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.

COMBINING AND INDIVIDUAL FUND STATEMENTS

LAKELAND JOINT SCHOOL DISTRICT NO. 272
General Fund

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

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

GENERAL FUND
BALANCE SHEET
June 30, 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 -

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES \$ 9,288,680

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 \$ 9,288,680

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	<u>197,630</u>	<u>176,000</u>	<u>21,630</u>
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	-	<u>330,500</u>	<u>(330,500)</u>
Total state	<u>19,869,158</u>	<u>19,771,753</u>	<u>97,405</u>
Federal:			
Restricted	<u>310,889</u>	<u>75,000</u>	<u>235,889</u>
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	<u>24,626</u>	-	<u>(24,626)</u>
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	<u>130,178</u>	<u>127,750</u>	<u>(2,428)</u>
Total support	<u>10,678,524</u>	<u>9,763,567</u>	<u>(914,957)</u>
Contingency	-	<u>78,036</u>	<u>78,036</u>
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**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
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	62,273	63,635	1,362
Adult School			
Salaries	357	-	(357)
Benefits	27	-	(27)
Total adult school	384	-	(384)
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	\$ 15,654,610	\$ 15,104,848	\$ (549,762)
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	966,732	939,698	(27,034)
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	664,395	536,351	(128,044)
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	552,165	100,200	(451,965)

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	513,552	498,243	(15,309)
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	383,722	267,225	(116,497)
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	77,122	85,750	8,628
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	486,487	470,886	(15,601)
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	2,079,942	2,110,601	30,659
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	285,645	277,686	(7,959)
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	165,630	179,292	13,662

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)	<u>1,954,544</u>	<u>1,664,495</u>	<u>(290,049)</u>
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	<u>85,498</u>	<u>98,353</u>	<u>12,855</u>
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	<u>833,611</u>	<u>748,625</u>	<u>(84,986)</u>
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	<u>1,559,802</u>	<u>1,742,812</u>	<u>183,010</u>
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	<u>69,677</u>	<u>43,350</u>	<u>(26,327)</u>
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	<u>\$ 10,678,524</u>	<u>\$ 9,763,567</u>	<u>\$ (914,957)</u>

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.

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

ALL SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (continued)
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
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES								
Assets:								
Investments	117	-	-	-	-	-	-	-
Due from other funds	125,034	5,425	-	33,076	-	-	-	-
Other receivables:								
State reimbursements	-	-	-	5,074	-	-	21,068	-
Federal reimbursements	9,954	-	138,479	-	191,295	-	-	35,797
Other	364	-	-	-	-	-	-	-
Inventory	61,213	-	-	-	-	-	-	-
Total assets	<u>196,682</u>	<u>5,425</u>	<u>138,479</u>	<u>38,150</u>	<u>191,295</u>	<u>-</u>	<u>21,068</u>	<u>35,797</u>
Deferred outflows of resources	-	-	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 196,682</u>	<u>\$ 5,425</u>	<u>\$ 138,479</u>	<u>\$ 38,150</u>	<u>\$ 191,295</u>	<u>\$ -</u>	<u>\$ 21,068</u>	<u>\$ 35,797</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
Liabilities:								
Due to other funds	-	-	52,185	-	64,305	-	21,068	10,764
Accounts payable	1,946	-	-	-	-	-	-	-
Accrued payroll and benefits	-	-	86,294	-	126,990	-	-	25,033
Total liabilities	<u>1,946</u>	<u>-</u>	<u>138,479</u>	<u>-</u>	<u>191,295</u>	<u>-</u>	<u>21,068</u>	<u>35,797</u>
Deferred inflows of resources								
Deferred revenue	-	-	-	1,869	-	-	-	-
Fund balances (deficit):								
Nonspendable	61,213	-	-	-	-	-	-	-
Restricted	133,523	5,425	-	36,281	-	-	-	-
Total fund balances (deficit)	<u>194,736</u>	<u>5,425</u>	<u>-</u>	<u>36,281</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 196,682</u>	<u>\$ 5,425</u>	<u>\$ 138,479</u>	<u>\$ 38,150</u>	<u>\$ 191,295</u>	<u>\$ -</u>	<u>\$ 21,068</u>	<u>\$ 35,797</u>

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

ALL SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (continued)
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
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES									
Assets:									
Investments	-	-	-	-	-	-	-	-	117
Due from other funds	25,873	8,478	-	830	-	89,187	5,182	-	293,085
Other receivables:									
State reimbursements	-	-	-	-	-	-	-	-	26,142
Federal reimbursements	-	-	10,870	-	-	-	-	-	386,395
Other	-	-	-	-	-	-	-	-	364
Inventory	-	-	-	-	-	-	-	-	61,213
Total assets	<u>25,873</u>	<u>8,478</u>	<u>10,870</u>	<u>830</u>	<u>-</u>	<u>89,187</u>	<u>5,182</u>	<u>-</u>	<u>767,316</u>
Deferred outflows of resources	-	-	-	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 25,873</u>	<u>\$ 8,478</u>	<u>\$ 10,870</u>	<u>\$ 830</u>	<u>\$ -</u>	<u>\$ 89,187</u>	<u>\$ 5,182</u>	<u>\$ -</u>	<u>\$ 767,316</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
Liabilities:									
Due to other funds	-	-	9,232	-	-	-	-	-	157,554
Accounts payable	80	-	-	-	-	-	-	-	2,026
Accrued payroll and benefits	-	8,478	1,638	-	-	-	-	-	248,433
Total liabilities	<u>80</u>	<u>8,478</u>	<u>10,870</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>408,013</u>
Deferred inflows of resources									
Deferred revenue	-	-	-	-	-	-	-	-	1,869
Fund balances (deficit):									
Nonspendable	-	-	-	-	-	-	-	-	61,213
Restricted	25,793	-	-	830	-	89,187	5,182	-	296,221
Total fund balances (deficit)	<u>25,793</u>	<u>-</u>	<u>-</u>	<u>830</u>	<u>-</u>	<u>89,187</u>	<u>5,182</u>	<u>-</u>	<u>357,434</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 25,873</u>	<u>\$ 8,478</u>	<u>\$ 10,870</u>	<u>\$ 830</u>	<u>\$ -</u>	<u>\$ 89,187</u>	<u>\$ 5,182</u>	<u>\$ -</u>	<u>\$ 767,316</u>

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	-	-	539,258	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	-	-	-	-	-	-	43,262
Benefits	-	11,506	-	-	-	-	-	-	11,506
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		

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

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

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

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

	Actual	Budget	Variance- Favorable (Unfavorable)
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	\$ -		

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

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

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

	Actual	Budget	Variance- Favorable (Unfavorable)
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	-	\$ -	\$ -
Fund balance-Beginning of year	-		
Fund balance-End of year	\$ -		

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

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

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	-	
Benefits	-	
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/>
		\$ -

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.

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	<u>444,942</u>	2,848,733
Deferred outflows of resources		<u>-</u>

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	<u>1,430,425</u>	1,454,375
Fund balance		
Restricted	1,394,358	
Total fund balance	<u>1,394,358</u>	<u>1,394,358</u>

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**

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

LAKELAND JOINT SCHOOL DISTRICT NO. 272
School Plant Facility Fund

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

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

SCHOOL PLANT FACILITY FUND
BALANCE SHEET
June 30, 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	<u>318,102</u>	

Deferred inflows of resources:

Deferred revenue	36,347	
Unavailabe property tax revenue	800,000	
Total deferred inflows of resources	<u>836,347</u>	

Fund balance:

Restricted	-	
Total fund balance	<u>-</u>	

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.

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

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

	<u>Balance 07/01/14</u>	<u>Net Change</u>	<u>Balance 06/30/15</u>
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	<u>355,321</u>	<u>11,433</u>	<u>366,754</u>
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	<u>355,321</u>	<u>11,433</u>	<u>366,754</u>
NET POSITION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

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

	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Federal Grant Number</u>	<u>Expenditures</u>
U. S. Department of Agriculture				
Passed through State Department of Education				
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>

SINGLE AUDIT SECTION

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.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of governmental activities, each major fund, and the aggregate remaining fund information of Lakeland Joint School District No. 272, as of and for the year ended June 30, 2015 and the related notes to the financial statements, which collectively comprise Lakeland Joint School District No. 272's basic financial statements, and have issued our report thereon dated September 28, 2015.

Internal Control over Financial Reporting

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

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Hayden Ross, PLLC

Moscow, Idaho
September 28, 2015

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

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

Report on Compliance for Each Major Federal Program

We have audited Lakeland Joint School District No. 272's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Lakeland Joint School District No. 272's major federal programs for the year ended June 30, 2015. Lakeland Joint School District No. 272's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Lakeland Joint School District No. 272's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Lakeland Joint School District No. 272's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Lakeland Joint School District No. 272's compliance.

Opinion on Each Major Federal Program

In our opinion, Lakeland Joint School District No. 272 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of Lakeland Joint School District No. 272 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Lakeland Joint School District No. 272's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Lakeland Joint School District No. 272's internal control over compliance.

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

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

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

Hayden Ross, PLLC

Moscow, Idaho
September 28, 2015

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? yes no

- significant deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted?

yes no

Federal Awards

Internal control over major programs:

- material weakness(es) identified? yes no

- significant deficiency(ies) identified? yes 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:

CFDA Number(s)

Name of Federal Program or Cluster

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.

Lakeland High School

7006 W Highway 53 Rathdrum, ID 83858-0069

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



Superintendent
Brad Murray

Principal
Conrad Underdahl

Vice Principal
Curt Carr

Athletic Director
Trent Derrick

2015-2016

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Thursday	Nov. 05	<i>IDFY Movie Night (School)</i>	LHS - MP			6:00PM
Saturday	Nov. 07	<i>Park and Recreation Mini-Slammer Basketball Program (Other)</i>	LHS -AX			9:00AM
Saturday	Nov. 14	<i>Park and Recreation Mini-Slammer Basketball Program (Other)</i>	LHS -AX			9:00AM
Saturday	Nov. 21	<i>District Drama (School)</i>	SDPTHS			
Saturday	Nov. 21	<i>Park and Recreation Mini-Slammer Basketball Program (Other)</i>	LHS -AX			9:00AM
Thursday	Dec. 17	<i>Band/Choir Concert (School)</i>	LHS - MP			7:00PM
Saturday	Mar. 05	<i>Speech State (Other)</i>				
Saturday	Mar. 05	<i>Speech Districts (School)</i>				7:00AM

Lakeland High School

7006 W Highway 53 Rathdrum, ID 83858-0069

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



Superintendent
Brad Murray

Principal
Conrad Underdahl

Vice Principal
Curt Carr

Athletic Director
Trent Derrick

Varsity Basketball (Boys) 2015-2016

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Dec. 01	Cheney	LHS			7:00PM
Saturday	Dec. 05	Bonnars Ferry	LHS			4:00PM
Tuesday	Dec. 08	@ West Valley	WVHS		3:30PM	7:00PM
Friday	Dec. 11	* Post Falls (<i>Prairie Pig</i>)	LHS		6:00PM	7:30PM
Saturday	Dec. 12	@ Colville	COL HS		11:30AM	4:00PM
Tuesday	Dec. 15	@ East Valley High School-Spokane	East Valley		3:30PM	5:30PM
Friday	Dec. 18	@ Pullman	Pullman H.S.	2:05PM	2:15PM	7:00PM
Monday	Dec. 28	@ Mountain Home High School (<i>Lake City Christmas Tournament</i>)	Lake City High School		2:00PM	3:30PM
Tuesday	Dec. 29	@ Timberline High School-Boise (<i>Lake City Christmas Tournament</i>)	Lake City High School		2:00PM	3:30PM
Wednesday	Dec. 30	@ South Kitsap High School (<i>Lake City Christmas Tournament</i>)	Lake City High School		1:45PM	3:15PM
Tuesday	Jan. 05	* @ Sandpoint	SDPTHS	1:50PM	2:00PM	7:00PM
Friday	Jan. 08	* @ Lewiston	Booth Hall - Lewiston	11:50AM	12:00PM	7:00PM
Tuesday	Jan. 12	Kellogg	LHS			7:00PM
Thursday	Jan. 14	* @ Moscow	Moscow Jr. High	1:50PM	2:00PM	7:00PM
Tuesday	Jan. 19	* Coeur d'Alene	LHS			7:00PM
Friday	Jan. 29	* @ Lake City	Lake City High School		4:00PM	7:00PM
Tuesday	Feb. 02	* Moscow	LHS			7:00PM
Friday	Feb. 05	Priest River	LHS			7:30PM
Thursday	Feb. 11	@ Timberlake	TLHS		4:00PM	7:00PM
Tuesday	Feb. 16	Lake City	LHS			7:00PM
Thursday	Feb. 18	* Sandpoint	SDPTHS	1:50PM	2:00PM	7:00PM
Monday	Feb. 22	@ OPEN DATE (4A <i>Regional Tournament - Elimination Round</i>)	NIC			8:00PM
Wednesday	Feb. 24	@ OPEN DATE (4A <i>Regional Tournament - Championship</i>)	NIC		6:00PM	8:00PM
Saturday	Feb. 27	@ TBA (<i>State Play-in Game</i>)	Grangeville HS		TBA	TBA
Thursday	Mar. 03	@ TBA (<i>State Tournament</i>)	Borah H.S.			TBA
Friday	Mar. 04	@ TBA (<i>State Tournament</i>)	Borah H.S.			TBA
Saturday	Mar. 05	@ TBA (<i>State Tournament</i>)	Borah H.S.			TBA



Lakeland High School

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Athletic Director
Trent Derrick

JV Basketball (Boys) 2015-2016

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Dec. 01	Cheney	LHS -AX			5:30PM
Saturday	Dec. 05	Bonnars Ferry	LHS -AX			2:30PM
Tuesday	Dec. 08	@ West Valley	WVHS		3:30PM	5:30PM
Wednesday	Dec. 09	* @ Post Falls	PFHS			7:00PM
Saturday	Dec. 12	@ Colville	COL HS		11:30AM	2:30PM
Tuesday	Dec. 15	@ East Valley High School-Spokane	East Valley Middle School	1:50PM	2:00PM	4:00PM
Friday	Dec. 18	@ Pullman	Jefferson Elementary	2:05PM	2:15PM	5:30PM
Wednesday	Dec. 30	Gonzaga Prep	LHS			12:00PM
Tuesday	Jan. 05	* @ Sandpoint	SDPTHS	1:50PM	2:00PM	5:30PM
Friday	Jan. 08	* @ Lewiston	Booth Hall - Lewiston	11:50AM	12:00PM	5:30PM
Tuesday	Jan. 12	Kellogg	LHS			5:30PM
Thursday	Jan. 14	* @ Moscow	Moscow HS	11:50AM	12:00PM	4:00PM
Tuesday	Jan. 19	* Coeur d'Alene	LHS			5:30PM
Tuesday	Jan. 26	@ Gonzaga Prep	G-Prep		5:00PM	7:00PM
Friday	Jan. 29	* @ Lake City	Woodland MS		4:00PM	5:15PM
Tuesday	Feb. 02	* Moscow	LHS			5:30PM
Friday	Feb. 05	Priest River	LHS			5:45PM
Thursday	Feb. 11	@ Timberlake	TLHS		4:00PM	5:30PM
Tuesday	Feb. 16	Lake City	LHS			5:30PM
Thursday	Feb. 18	* Sandpoint	SDPTHS	1:50PM	2:00PM	5:30PM

Lakeland High School

7006 W Highway 53 Rathdrum, ID 83858-0069

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



Superintendent
Brad Murray

Principal
Conrad Underdahl

Vice Principal
Curt Carr

Athletic Director
Trent Derrick

C Basketball (Boys) 2015-2016

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Dec. 01	Cheney	LHS -AX			4:00PM
Saturday	Dec. 05	Bonnars Ferry	LHS -AX			1:00PM
Tuesday	Dec. 08	@ West Valley	WVHS	1:50PM	2:00PM	4:00PM
Wednesday	Dec. 09	* Post Falls	LHS			7:00PM
Saturday	Dec. 12	@ Colville	COL JHS		10:00AM	1:00PM
Monday	Dec. 14	West Valley	LHS			7:00PM
Tuesday	Dec. 15	East Valley High School-Spokane	LHS	2:20PM	2:30PM	4:00PM
Tuesday	Jan. 05	* @ Sandpoint	SDPTHS	1:50PM	2:00PM	4:00PM
Wednesday	Jan. 06	@ Gonzaga Prep	G-Prep		5:00PM	7:00PM
Friday	Jan. 08	* @ Lewiston	Booth Hall - Lewiston	11:50PM	12:00PM	4:00PM
Tuesday	Jan. 12	Kellogg	LHS			4:00PM
Wednesday	Jan. 13	@ Cheney	Cheney H.S.		3:30PM	5:30PM
Thursday	Jan. 14	* @ Moscow	Moscow HS	1:50PM	2:00PM	7:00PM
Tuesday	Jan. 19	* Coeur d'Alene	LHS			4:00PM
Wednesday	Jan. 20	@ Mead High School	Mead High School		3:30PM	7:00PM
Tuesday	Feb. 02	* Moscow	LHS			4:00PM
Friday	Feb. 05	Priest River	LHS			4:15PM
Thursday	Feb. 11	@ Timberlake	TLHS	2:20PM	2:30PM	4:00PM
Tuesday	Feb. 16	Lake City	LHS			4:00PM
Thursday	Feb. 18	* Sandpoint	SDPTHS	1:50PM	2:00PM	4:00PM

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Superintendent
Brad Murray

Principal
Conrad Underdahl

Vice Principal
Curt Carr

Athletic Director
Trent Derrick

Varsity Basketball (Girls) 2015-2016

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Thursday	Nov. 19	* Coeur d'Alene	LHS			7:00PM
Saturday	Nov. 21	Kellogg	LHS			4:30PM
Tuesday	Nov. 24	St. Maries	LHS			7:00PM
Tuesday	Dec. 01	Cheney	LHS			5:30PM
Saturday	Dec. 05	Bonnars Ferry	LHS			2:30PM
Tuesday	Dec. 08	@ West Valley	WVHS	1:50PM	2:00PM	5:30PM
Friday	Dec. 11	* Post Falls (<i>Prairie Pig</i>)	LHS		4:00PM	5:30PM
Saturday	Dec. 12	@ Colville	COL HS		10:00AM	2:30PM
Tuesday	Dec. 15	@ East Valley High School-Spokane	East Valley		3:30PM	7:00PM
Friday	Dec. 18	@ Pullman	Pullman H.S.	12:50PM	1:00PM	5:30PM
Monday	Dec. 28	@ Priest River (<i>West Valley Christmas Tournament</i>)	WVHS		7:45AM	11:00AM
Tuesday	Dec. 29	@ Riverside (<i>West Valley Christmas Tournament</i>)	WVHS		7:45AM	11:00AM
Tuesday	Jan. 05	* @ Lewiston	Booth Hall - Lewiston	11:50AM	12:00PM	7:00PM
Saturday	Jan. 09	* Sandpoint	LHS			6:00PM
Thursday	Jan. 14	* @ Moscow	Moscow Jr. High	11:50AM	12:00PM	5:30PM
Thursday	Jan. 21	Timberlake	LHS			7:00PM
Tuesday	Jan. 26	* Moscow	LHS			6:00PM
Friday	Jan. 29	* @ Lake City	Lake City High School	2:20PM	2:30PM	5:30PM
Tuesday	Feb. 02	* @ Sandpoint	SDPTH	1:50PM	2:00PM	7:00PM
Thursday	Feb. 04	@ Timberlake	TLHS		4:00PM	7:00PM
Monday	Feb. 08	@ TBA (<i>4A Regional Tournament - Elimination Round</i>)	NIC			8:00PM
Wednesday	Feb. 10	@ OPEN DATE (<i>4A Regional Tournament - Championship</i>)	NIC		6:00PM	8:00PM
Saturday	Feb. 13	@ TBA (<i>State Play-in Game</i>)	Grangeville HS		TBA	TBA
Thursday	Feb. 18	@ State Tournament	Mt. View HS - Meridian			TBA
Friday	Feb. 19	@ State Tournament	Mt. View HS - Meridian			TBA
Saturday	Feb. 20	@ State Tournament	Mt. View HS - Meridian			TBA

Lakeland High School

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Superintendent
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Principal
Conrad Underdahl

Vice Principal
Curt Carr

Athletic Director
Trent Derrick

JV Basketball (Girls) 2015-2016

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Thursday	Nov. 19	* Coeur d'Alene	LHS			5:30PM
Saturday	Nov. 21	Kellogg	LHS			3:00PM
Tuesday	Nov. 24	St. Maries	LHS			5:30PM
Tuesday	Dec. 01	Cheney	LHS			4:00PM
Saturday	Dec. 05	Bonnars Ferry	LHS			1:00PM
Tuesday	Dec. 08	@ West Valley	WVHS	1:50PM	2:00PM	4:00PM
Wednesday	Dec. 09	* @ Post Falls	PFHS			5:15PM
Saturday	Dec. 12	@ Colville	COL HS		10:00AM	1:00PM
Tuesday	Dec. 15	@ East Valley High School-Spokane	East Valley	1:50PM	2:00PM	4:00PM
Friday	Dec. 18	@ Pullman	Pullman H.S.	12:50PM	1:00PM	4:00PM
Monday	Dec. 28	@ Lakeside, WA (West Valley Christmas Tournament)	WVHS		7:45AM	9:30AM
Tuesday	Dec. 29	@ Riverside (West Valley Christmas Tournament)	WVHS		7:45AM	9:30AM
Tuesday	Jan. 05	* @ Lewiston	Booth Hall - Lewiston	11:50PM	12:00PM	5:30PM
Saturday	Jan. 09	* Sandpoint	LHS			4:30PM
Thursday	Jan. 14	* @ Moscow	Moscow Jr. High	11:50AM	12:00PM	4:00PM
Thursday	Jan. 21	Timberlake	LHS			5:30PM
Tuesday	Jan. 26	* Moscow	LHS			4:30PM
Friday	Jan. 29	* @ Lake City	Lake City High School	2:20PM	2:30PM	4:00PM
Tuesday	Feb. 02	* @ Sandpoint	SDPTHS	1:50PM	2:00PM	5:30PM
Thursday	Feb. 04	@ Timberlake	TLHS		4:00PM	5:30PM

Lakeland High School

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Conrad Underdahl

Vice Principal
Curt Carr

Athletic Director
Trent Derrick

C Basketball (Girls) 2015-2016

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Thursday	Nov. 19	* Coeur d'Alene	LHS			4:00PM
Tuesday	Dec. 01	Cheney	LHS -AX			7:00PM
Saturday	Dec. 05	Bonnars Ferry	LHS -AX			4:00PM
Tuesday	Dec. 08	@ West Valley	WVHS		3:30PM	7:00PM
Wednesday	Dec. 09	* Post Falls	LHS			5:15PM
Saturday	Dec. 12	@ Colville	COL JHS		11:30AM	4:00PM
Monday	Dec. 14	* Post Falls	LHS		4:00PM	5:15PM
Tuesday	Dec. 15	East Valley High School-Spokane	LHS	2:20PM	2:30PM	5:30PM
Tuesday	Jan. 05	* @ Lewiston	Booth Hall - Lewiston	11:50AM	12:00PM	4:00PM
Wednesday	Jan. 06	@ Gonzaga Prep	G-Prep		5:00PM	7:00PM
Saturday	Jan. 09	* Sandpoint	LHS			3:00PM
Wednesday	Jan. 13	@ Cheney	Cheney H.S.		3:30PM	5:30PM
Thursday	Jan. 14	* @ Moscow	Moscow HS	1:50PM	2:00PM	5:30PM
Wednesday	Jan. 20	@ Mead High School	Mead High School		3:30PM	7:00PM
Thursday	Jan. 21	Timberlake	LHS			4:00PM
Tuesday	Jan. 26	* Moscow	LHS -AX			4:30PM
Tuesday	Feb. 02	* @ Sandpoint	SDPTHS	1:50PM	2:00PM	4:00PM
Thursday	Feb. 04	@ Timberlake	TLHS	2:20PM	2:30PM	4:00PM

Lakeland High School

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Superintendent
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Principal
Conrad Underdahl

Vice Principal
Curt Carr

Athletic Director
Trent Derrick

Varsity Football (Boys) 2015-2016

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Saturday	Nov. 07	@ TBA (<i>Quarterfinals FB Play-offs</i>)	TBA			1:00PM
Saturday	Nov. 14	@ TBA (<i>Semi-Finals FB Play-offs</i>)	TBA			1:00PM
Saturday	Nov. 21	@ TBA (<i>Championship FB Play-offs</i>)	TBA			1:00PM

Lakeland High School

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Superintendent
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Principal
Conrad Underdahl

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Curt Carr

Athletic Director
Trent Derrick

Varsity Wrestling (Boys) 2015-2016

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Thursday	Dec. 10	@ Post Falls	PFHS		3:00PM	7:00PM
Friday	Dec. 11	@ Inland Empire Classic	Central Valley	1:30PM	1:40PM	4:30PM
Wednesday	Dec. 16	@ LC/K/CDA	CHS	2:20PM	2:30PM	6:00PM
Friday	Dec. 18	@ Tri-State Wrestling	NIC		7:30AM	10:00AM
Saturday	Dec. 19	@ Tri State	NIC		7:30AM	9:00AM
Wednesday	Jan. 06	* Moscow/Royal City	LHS			5:00PM
Thursday	Jan. 07	@ Kuna High School	Kuna High School			5:00PM
Friday	Jan. 08	@ Nampa (<i>Rollie Lane WR Tourney</i>)	Nampa		TBA	TBA
Saturday	Jan. 09	@ Nampa (<i>Rollie Lane WR Tourney</i>)	Nampa			TBA
Friday	Jan. 15	@ River City Duals	River City Duals	12:20PM	12:30PM	3:00PM
Saturday	Jan. 16	@ River City Duals	PFHS		7:30AM	9:00AM
Friday	Jan. 22	Tuinstra Memorial Classic	LHS/LHS -AX			4:00PM
Saturday	Jan. 23	Tuinstra Memorial Classic	LHS			9:00AM
Thursday	Jan. 28	Moscow (<i>Middleton/Mountain Home/Moscow</i>)	LHS			TBA
Friday	Jan. 29	@ North Idaho Rumble	CHS	1:30PM	1:40PM	4:00PM
Saturday	Jan. 30	@ North Idaho Rumble	CHS		8:00AM	9:00AM
Wednesday	Feb. 10	* @ LL/TLHS/Lew	TLHS	2:20PM	2:30PM	5:00PM
Friday	Feb. 12	* Sandpoint	LHS			6:00PM
Saturday	Feb. 20	3A, 4A, & 5A Regional Tournament	LHS			9:00AM
Friday	Feb. 26	@ State Wrestling Tournament	Holt Arena - Pocatello			TBA
Saturday	Feb. 27	@ State Wrestling Tournament	Holt Arena - Pocatello		TBA	TBA

Lakeland High School

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Trent Derrick

JV Wrestling (Boys) 2015-2016

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Wednesday	Dec. 02	@ Coeur d'Alene (<i>Frosh Takedown</i>)	CHS		3:00PM	4:30PM
Saturday	Dec. 05	@ Sandpoint (<i>Blizzard JV</i>)	SDPTHS			TBA
Wednesday	Dec. 09	@ Wallace (<i>Wallace JV Match</i>)	Wallace High	1:50PM	2:00PM	5:00PM
Thursday	Dec. 10	@ Post Falls	PFHS		3:00PM	5:00PM
Saturday	Dec. 12	@ George Wilde Tournament	KHS		6:15AM	9:00AM
Wednesday	Dec. 16	@ LC/K/CDA	CHS	2:20PM	2:30PM	4:00PM
Saturday	Dec. 19	Lakeland JV Tournament	LHS			8:00AM
Wednesday	Dec. 30	@ Freeman	Freeman HS		6:00AM	9:00AM
Wednesday	Jan. 06	* Moscow/Royal City	LHS			4:00PM
Tuesday	Jan. 12	@ Coeur d'Alene	CHS	2:20PM	2:30PM	4:30PM
Friday	Jan. 22	Tuinstra Memorial Classic	LHS/LHS -AX			4:00PM
Saturday	Jan. 23	Tuinstra Memorial Classic	LHS			9:00AM
Tuesday	Jan. 26	@ Priest River/BFHS	BFHS	1:50PM	2:00PM	4:00PM
Friday	Feb. 05	@ Bonners Ferry (<i>Bonners Ferry Tournament</i>)	BFHS	12:50PM	1:00PM	4:00PM
Saturday	Feb. 06	@ Bonners Ferry (<i>Bonners Ferry Tournament</i>)	BFHS		TBA	10:00AM
Wednesday	Feb. 10	* @ LL/TLHS/Lew	TLHS	2:20PM	2:30PM	4:00PM
Friday	Feb. 12	* Sandpoint	LHS			5:00PM
Saturday	Feb. 13	@ Lake City JV Wrestling Tournament	Lake City High School		6:30AM	9:00AM

Lakeland High School

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Superintendent
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Curt Carr

Athletic Director
Trent Derrick

V/JV Swimming (Boys/Girls) 2015-2016

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Friday	Nov. 06	@ Idaho State Swim Meet - Boise	Idaho State Swim Meet - Boise			TBA
Saturday	Nov. 07	@ Idaho State Swim Meet - Boise	Boise Racquet & Swim Club			TBA

Lakeland High School

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Superintendent
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Principal
Conrad Underdahl

Vice Principal
Curt Carr

Athletic Director
Trent Derrick

Varsity Dance (Girls) 2015-2016

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Saturday	Jan. 16	@ Rogers High School Dance Invite	Rogers HS			TBA
Saturday	Feb. 06	@ Post Falls High School Dance Invite	PFHS			TBA
Saturday	Feb. 13	LHS Limelight Dance Competition	LHS/LHS -AX			9:00AM
Saturday	Feb. 20	@ Shadle Park HS Dance Competition	Shadle Park HS			TBA
Saturday	Feb. 27	* @ District Cheer and Dance Competition	Lewiston High School		5:00AM	8:00AM

Lakeland High School

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Superintendent
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Vice Principal
Curt Carr

Athletic Director
Trent Derrick

Varsity Cheer Squad (Boys/Girls) 2015-2016

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Saturday	Dec. 19	@ Jingle Bell Challenge	Mt.Spokane HS		11:30AM	1:00PM
Saturday	Jan. 30	LHS Prairie Classic Cheer Competition	LHS			9:00AM
Saturday	Feb. 06	@ Post Falls Cheer Competition	Post Falls Cheer Competition		8:00AM	9:00AM
Saturday	Feb. 13	@ Vandal Cheer Competition	Vandal Cheer Competition		5:30AM	9:00AM
Saturday	Feb. 27	* @ District Cheer and Dance Competition	Lewiston High School		5:00AM	8:00AM

Basketball
Boys Varsity

			Place	Time
Friday	11/13/15	First Practice Practice	Home	TBA
Tuesday	12/01/15	East Valley High School	Home	7:00PM
Friday	12/04/15	Deer Park High School	Away	7:30PM
Tuesday	12/08/15	Riverside High School	Home	7:30 PM
Thursday	12/10/15	Lakeside High School ID	Home	7:00PM
Friday	12/11/15	Cheney High School	Away	7:00PM
Tuesday	12/15/15	Genesis Preparatory Academy	Home	7:00PM
Thursday	12/17/15	St. Maries High School	Away	7:30PM
Friday	12/18/15	Lakeside High School ID	Away	7:00PM
Friday	01/08/16	Bonnors Ferry High School	Home	7:30PM
Saturday	01/09/16	Newport High School	Home	5:30 PM
Tuesday	01/12/16	Sandpoint High School	Home	7:00PM
Saturday	01/16/16	Priest River High School	Away	7:30PM
Tuesday	01/19/16	St. Maries High School	Home	7:30PM
Friday	01/22/16	Kellogg High School	Away	7:30PM
Saturday	01/23/16	Moscow High School	Away	7:00 PM
Friday	02/05/16	Bonnors Ferry High School	Away	7:00 PM
Tuesday	02/09/16	Priest River High School	Home	7:00 PM
Thursday	02/11/16	Lakeland High School	Home	7:00PM
Tuesday	02/16/16	Kellogg High School	Home	7:30PM
Thursday	02/18/16	Moscow High School	Home	7:00PM
Monday	02/22/16	District Tournament	Away	TBA
Wednesday	02/24/16	District Tournament	Away	TBA
Thursday	02/25/16	District Tournament	Away	TBA
Saturday	02/27/16	State Play In Game	Away	TBA
Thursday	03/03/16	State Tournament	Away	TBA
Friday	03/04/16	State Tournament	Away	TBA
Saturday	03/05/16	State Tournament	Away	TBA

Boys JV

			Place	Time
Tuesday	12/01/15	East Valley High School	Home	5:30PM
Friday	12/04/15	Deer Park High School	Away	5:30 PM
Tuesday	12/08/15	Riverside High School	Home	5:30 PM
Thursday	12/10/15	Lakeside High School ID	Home	5:30PM
Friday	12/11/15	Cheney High School	Away	5:30PM

Superintendent
 Brad Murray

Principal
 Kurt Hoffman

Vice Principal
 Brandi Johnson

Athletic Director
 Tim Cronnelly

Basketball

Boys JV

			Place	Time
Tuesday	12/15/15	Genesis Preparatory Academy	Home	5:30PM
Thursday	12/17/15	St. Maries High School	Away	6:00PM
Friday	12/18/15	Lakeside High School ID	Away	5:30PM
Friday	01/08/16	Bonnors Ferry High School	Home	5:30 PM
Saturday	01/09/16	Newport High School	Home	2:30 PM
Tuesday	01/12/16	Sandpoint High School	Home	5:30PM
Friday	01/15/16	Priest River High School	Away	7:00PM
Tuesday	01/19/16	St. Maries High School	Home	6:00PM
Friday	01/22/16	Kellogg High School	Away	TBA
Saturday	01/23/16	Moscow High School	Away	5:30 PM
Friday	02/05/16	Bonnors Ferry High School	Away	5:30PM
Tuesday	02/09/16	Priest River High School	Home	5:30PM
Thursday	02/11/16	Lakeland High School	Home	5:30PM
Tuesday	02/16/16	Kellogg High School	Home	6:00 PM
Thursday	02/18/16	Moscow High School	Home	5:30PM

Boys C Team

			Place	Time
Tuesday	12/01/15	East Valley High School	Home	7:00PM
Friday	01/15/16	Priest River High School	Away	4:00PM
Thursday	01/21/16	Lakeland High School	Away	4:00 PM
Saturday	01/23/16	Moscow High School	Away	4:00 PM
Friday	01/29/16	Genesis Preparatory Academy	Away	6:00 PM
Friday	02/05/16	Bonnors Ferry High School	Away	4:00PM
Tuesday	02/09/16	Priest River High School	Home	4:00PM
Thursday	02/11/16	Lakeland High School	Home	4:00PM
Thursday	02/18/16	Moscow High School	Home	4:00PM

Superintendent
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Principal
 Kurt Hoffman

Vice Principal
 Brandi Johnson

Athletic Director
 Tim Cronnelly

Basketball
Girls Varsity

			Place	Time
Monday	11/02/15	Practice	Home	TBA
Tuesday	11/17/15	Moscow High School	Away	7:00PM
Friday	11/20/15	Bengal Shootout Lewiston	Away	TBA
Saturday	11/21/15	Bengal Shootout Lewiston	Away	TBA
Tuesday	12/01/15	East Valley High School	Home	5:30PM
Friday	12/04/15	Deer Park High School	Away	5:45 PM
Tuesday	12/08/15	Riverside High School	Home	6:00PM
Friday	12/11/15	Cheney High School	Away	5:30PM
Tuesday	12/15/15	Sandpoint High School	Away	7:00PM
Thursday	12/17/15	West Valley High School	Home	7:00PM
Tuesday	01/05/16	*Kellogg High School	Home	7:30PM
Friday	01/08/16	Bonnors Ferry High School	Home	6:00PM
Saturday	01/09/16	Newport High School	Home	4:00 PM
Wednesday	01/13/16	Lapwai High School	Home	7:00 PM
Saturday	01/16/16	Priest River High School	Away	6:00PM
Thursday	01/21/16	Lakeland High School	Away	7:00 PM
Friday	01/22/16	Kellogg High School	Away	6:00PM
Tuesday	01/26/16	Priest River High School	Home	7:00PM
Thursday	01/28/16	Moscow High School	Home	7:00PM
Tuesday	02/02/16	Bonnors Ferry High School	Away	7:00PM
Thursday	02/04/16	Lakeland High School	Home	7:00PM
Monday	02/08/16	District Tournament	Away	TBA
Wednesday	02/10/16	District Tournament	Away	TBA
Thursday	02/11/16	District Tournament	Away	TBA
Saturday	02/13/16	State Play In Game	Away	TBA
Thursday	02/18/16	State Tournament	Away	TBA
Friday	02/19/16	State Tournament	Away	TBA
Saturday	02/20/16	State Tournament	Away	TBA

Girls JV

			Place	Time
Tuesday	11/17/15	Moscow High School	Away	5:30PM
Tuesday	12/01/15	East Valley High School	Home	4:00PM
Friday	12/04/15	Deer Park High School	Away	4:00 PM
Tuesday	12/08/15	Riverside High School	Home	4:00PM
Friday	12/11/15	Cheney High School	Away	4:00PM

Superintendent
 Brad Murray

Principal
 Kurt Hoffman

Vice Principal
 Brandi Johnson

Athletic Director
 Tim Cronnelly

Basketball

Girls JV

			Place	Time
Tuesday	12/15/15	Sandpoint High School	Away	5:30PM
Thursday	12/17/15	West Valley High School	Home	5:30PM
Tuesday	01/05/16	*Kellogg High School	Home	6:00PM
Friday	01/08/16	Bonnors Ferry High School	Home	4:30 PM
Saturday	01/09/16	Newport High School	Home	1:00 PM
Wednesday	01/13/16	Lapwai High School	Home	5:30 PM
Friday	01/15/16	Priest River High School	Away	5:30PM
Thursday	01/21/16	Lakeland High School	Away	5:30 PM
Friday	01/22/16	Kellogg High School	Away	TBA
Tuesday	01/26/16	Priest River High School	Home	5:30PM
Thursday	01/28/16	Moscow High School	Home	5:30PM
Tuesday	02/02/16	Bonnors Ferry High School	Away	5:30PM
Thursday	02/04/16	Lakeland High School	Home	5:30PM

Girls C Team

			Place	Time
Tuesday	11/17/15	Moscow High School	Away	4:00PM
Friday	12/11/15	Cheney High School	Away	7:00PM
Tuesday	12/15/15	Sandpoint High School	Away	4:00PM
Thursday	12/17/15	West Valley High School	Home	4:00PM
Thursday	01/28/16	Moscow High School	Home	4:00PM
Thursday	02/04/16	Lakeland High School	Home	4:00PM

Superintendent

Brad Murray

Principal

Kurt Hoffman

Vice Principal

Brandi Johnson

Athletic Director

Tim Cronnelly



Wrestling

Boys Varsity

			Place	Time
Monday	11/16/15	First Practice Practice	Home	TBA
Wednesday	12/02/15	Freshmen Take Down Tournament CDA HS	Away	TBA
Saturday	12/05/15	Sandpoint JV Tournament	Away	9:00AM
Friday	12/11/15	George Wilde Duals: Kellogg	Away	3:00PM
Saturday	12/12/15	George Wilde Invitational: Kellogg	Away	9:00AM
Tuesday	12/15/15	Moscow/Pullman/Clarkston	Away	TBA
Wednesday	12/30/15	Freeman Invitational	Away	9:00AM
Saturday	01/02/16	Timberlake Duals	Home	8:00AM
Friday	01/08/16	PNW Classic	Away	3:00PM
Saturday	01/09/16	PNW Classic	Away	9:00AM
Tuesday	01/12/16	Bonnors Ferry High School	Away	6:00PM
Thursday	01/14/16	War of the Waters @ Priest River	Away	6:00PM
Friday	01/15/16	River City Duals Post Falls	Away	3:00PM
Saturday	01/16/16	River City Duals Post Falls	Away	9:00AM
Friday	01/22/16	Van Tuinstra Invitational: Lakeland	Away	3:00PM
Saturday	01/23/16	Van Tuinstra Invitational: Lakeland	Away	9:00AM
Friday	01/29/16	North Idaho Rumble CDA HS	Away	3:00PM
Saturday	01/30/16	North Idaho Rumble	Away	9:00AM
Thursday	02/04/16	Fruitlant/Weiser @ Weiser	Away	6:00PM
Friday	02/05/16	Weiser Invitational	Away	3:00PM
Saturday	02/06/16	Weiser Invitational	Away	9:00AM
Wednesday	02/10/16	Lewiston/Lakeland	Home	5:00PM
Friday	02/12/16	IML Dual Championships	Home	5:00PM
Saturday	02/20/16	District Championships	Away	TBA

Boys JV

			Place	Time
Saturday	12/12/15	Potlatch Tournament	Away	9:00AM
Thursday	12/17/15	Mix and Match CDA	Away	5:00PM
Saturday	12/19/15	Lakeland JV Tournament	Away	9:00AM
Saturday	01/09/16	Riverside Invitational	Away	9:00AM
Saturday	01/23/16	Priest River Invitational	Away	9:00AM
Tuesday	02/23/16	Mix and Match @ Wallace	Away	6:00PM

Superintendent

Brad Murray

Principal

Kurt Hoffman

Vice Principal

Brandi Johnson

Athletic Director

Tim Cronnelly

Wrestling

Coed Junior High

			Place	Dismiss	Depart	Time
Tuesday	11/10/15	Lakeland Invite Lakeland Junior High Lakes Middle School River City Middle School				
			Home			4:00 PM
Tuesday	11/17/15	Lakeland Invite Bonnors Ferry Lakeland Junior High Timberlake Junior High School				
			Home			4:00 PM
Thursday	11/19/15	Timberlake Invite Lakeland Junior High Sandpoint Middle School Timberlake Junior High School				
			Away			4:00 PM
Tuesday	12/01/15	Post Falls Invite Lakeland Junior High Post Falls Middle School River City Middle School				
			Away	2:30 PM	2:40 PM	4:00 PM
Thursday	12/03/15	Lakeland Invite Bonnors Ferry Kellogg Middle School Lakeland Junior High Lakes Middle School				
			Home			4:00 PM
Tuesday	12/08/15	Woodland Invite Canfield Middle School Lakeland Junior High Woodland Middle School				
			Away	2:30 PM	2:40 PM	4:00 PM
Saturday	12/12/15	District 1 Tournament Canfield Middle School Lakeland Junior High Lakes Middle School Post Falls Middle School River City Middle School Sandpoint Middle School Woodland Middle School				
			Away		6:50 AM	8:00 AM

Superintendent
Brad Murray

Principal
Todd Spear

Athletic/Activities Director
Jimmy Hoffman

Athletic Director
Todd Spear



Timberlake Junior High Wrestling

First Practice: Monday, October 26th

Date	Day	Opponent(s)	Site	Departure Time	Match Time
11/10	Tue	Woodland/Wallace	Wallace	2:15	4:00 PM
11/17	Tue	Lakeland/Bonnors	Lakeland	2:50	4:00PM
11/19	Thur	Lakeland/Sandpoint	Home		4:00 PM
12/1	Tue	Bonnors/Sandpoint/Priest River	Bonnors	2:15	4:30PM
12/3	Thur	St. Maries/River City/Wallace/Priest River	River City	2:40	4:00PM
12/8	Tue	River City/Lakes	Lakes	2:30	4:00PM
12/10	Thur	District Tournament	Kellogg		TBA

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

INSTRUCTION

2435

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: November 9, 2015

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: November 9, 2015

Revised on:

Parental Rights

The Board of Trustees is mandated to adhere to laws, rules, and regulations including the Constitution of the State of Idaho, the rules of the Idaho State Board of Education (Idaho Administrative Procedures Act), the rules and regulations of the Idaho State Department of Education, the laws, rules and regulations of the federal government and the U.S. Department of Education as well as educational provisions outlined in the Idaho Code. These mandates include the requirement stated at Article IX, Section 1 of the Idaho Constitution that it is “. . . the duty of the Legislature of Idaho to maintain a general, uniform and thorough system of public, free common schools.”

Based upon the above provisions, as well as the State’s mandated requirements for advancement and graduation, the District has established its practices, policies, and procedures as well as the approved curriculum and assessment program. The failure to follow the District’s practices, policies, and procedures as well as the school’s curriculum and assessment program amounts to the District’s violation of state and/or federal laws, rules, and regulations, including but not limited to the failure to provide a general, thorough, free and uniform system of public education as well as putting the District’s operations and funding in jeopardy.

The mandates upon the District include State enacted parental rights legislation. The provisions and allowances in the Parental Rights legislation must be read consistent with and in conjunction with other existing state and federal education mandates. Therefore, parents and students are expected to abide by the District’s practices, policies, and procedures governing the operation of the schools which are required by various state and/or federal laws, rules, and regulations.

If a parent has an objection to the District’s implementation of various mandates through the District’s practices, policies and procedures, the appropriate avenue for the parent is to first seek to address such concerns through communication with the school’s administration. Should that avenue not resolve the situation, a parent is free to address such concerns with the Board of Trustees in conformance with Board policy regarding public participation at Board meetings.

A parent who has objection to their child’s participation in the District’s adopted curriculum and/or the District’s implementation of practices, policies, and procedures in accordance with educational mandates, with the exception of sex education curriculum, as provided for in Idaho Code, and who chooses to not have their child participate in the provided educational activity, shall be responsible for identification and provision of non-disruptive alternative educational activities for their child during any time of objection, at no cost to the District. The final decision as to the placement of such alternative educational activity shall be at the discretion of the

District, with input of the parent, consistent with the requirements for advancement and graduation.

Cross Reference: 2340 Controversial Issues and Academic Freedom

Legal Reference: Idaho Constitution Article IX
I.C. § 32-1010 Intent of the Legislature – Parental Rights
I.C. § 32-1012 Parental Right to Direct the Education of Children
I.C. § 32-1213 Interference with Fundamental Parental Rights Restricted
I.D.A.P.A. 08, Titles .01, .02, .03 and .04

Policy History:

Adopted on: November 9, 2015

Revised on:

Leadership Premiums

The Board shall have in place a plan and criteria for providing leadership premium compensation to reward teachers for serving in a leadership capacity in their schools.

The decision as to whom and how many instructional employees receive leadership premiums shall not be subject to collective bargaining and shall not become a part of the negotiated agreement.

Leadership Criteria

The Board may award leadership premiums of a minimum of \$850 to certificated instructional employees in recognition of the additional time they will spend fulfilling one (1) or more of the following leadership roles:

- Providing instruction in a subject in which the employee holds a content area master's degree;
- Teaching a course in which the student earns both high school and college credit;
- Teaching a course to middle school students in which the students earn both middle school and high school credit;
- Holding and providing service in multiple non-administrative certificate or subject endorsement areas;
- Serving in an instructional position designated as hard to fill by the Board;
- Providing mentoring, peer assistance, or professional development to teachers in their first two (2) years in the profession;
- Having received professional development in career and academic counseling, and then providing career or academic counseling for students, with such services incorporated within or provided in addition to the teacher's regular classroom duties; and
- Various other criteria designated by the Board, excluding duties related to student activities or athletics, that require the employee to work additional time such as:
 - Curriculum development;
 - Assessment development;
 - Data analysis;
 - Grant writing;
 - Special program coordinator;
 - Research project;
 - Teaching professional development course;

The Board may grant multiple leadership premiums to those performing multiple duties, but no employee shall receive leadership premiums that exceed twenty-five percent (25%) of the employee's base salary amount.

These premiums shall be valid only for the fiscal year for which the awards are made. Duties related to student activities and athletics shall not be eligible for leadership premiums.

Legal Reference: I.C. § 33-1004F

I.C. § 33-1004J

Obligations to Retirement and Social Security
Benefits
Leadership Premiums

Policy History:

Adopted on: November 9, 2015

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.

Board Development Opportunities

The _____ School District Board of Trustees realizes that proper board training is important. Decisions about school policy, personnel, finance, curriculum, and communications can be overwhelming and may require training. Training board members to be effective leaders and decision makers is an educational investment that benefits the entire community. The Board believes that with proper training, it can create a positive and productive atmosphere for decision-making. There needs to be strong leadership among board members demonstrated by teamwork, effective communication, problem-solving skills, and positive relationships between the Board and the Superintendent.

The Board places a high priority on the importance of a planned and continuing program of inservice education for its members. The central purpose of the program is to enhance the quality and effectiveness of public school governance in our community. The Board shall plan specific inservice activities designed to assist members in their efforts to improve their skills as members of the policy-making body; to expand their knowledge about trends, issues, and new ideas affecting the continued welfare of our local schools; and to deepen their insights into the nature of leadership in a modern democratic society.

Funds may be budgeted annually to support the program. Qualified training in strategic continuous improvement planning, finance, superintendent evaluation, ethics, and governance may be reimbursable by the State ~~in an annual amount up to \$2,000~~ through the process outlined in Idaho Code State Board of Education rule. Individual board members shall be reimbursed for out-of-pocket expenses, as prescribed in Policy 1420 Trustee Expenses, incurred through participation in approved activities.

The Board, as a whole, shall retain the authority to approve or disapprove the participation of members in planned activities. The public shall be kept informed through the news media about the Board's continuing inservice education and about the programs anticipated for short and long-range benefits to our schools.

The Board regards the following as examples of activities and services appropriate for implementing this policy:

1. Participation in school board conferences, workshops, and conventions held by the state and national school boards associations;
2. District-sponsored training sessions for board members; and
3. Subscriptions to publications addressed to the concerns of board members.

In order to control both the investment of time and funds necessary to implement this policy, the Board establishes these principles and procedures for its guidelines:

1. A calendar of board conferences, conventions, and workshops shall be maintained by the Superintendent. The Board will periodically decide which meetings appear to be most promising in terms of producing direct and indirect benefits to the District.
2. Funds for participation at such meetings will be budgeted on an annual basis. When funds are limited, the Board will designate which of its members would be the most appropriate to participate at a given meeting.
3. When a conference, convention, or workshop is not attended by the full Board, those who do participate will be requested to share information, recommendations, and materials acquired at the meeting.

Board members are encouraged to attend workshops presented by the state and national school boards associations.

Cross Reference: 1315 ~~Strategic~~ District Planning

Legal Reference: I.C. § 33-320 ~~Strategic Planning~~ Continuous Improvement Plans and Training
IDAPA 08.02.01.801 Planning and Training

Policy History:

Adopted on:

Revised on:

CURRENT POLICY

Lakeland Joint School District No. 272

THE BOARD OF TRUSTEES

1645

Board Development Opportunities

The Lakeland Joint School District Board of Trustees realizes that proper board training is important. Decisions about school policy, personnel, finance, curriculum and communications can be overwhelming and may require training. Training board members to be effective leaders and decision makers is an educational investment that benefits the entire community. The Board believes that with proper training, it can create a positive and productive atmosphere for decision-making. There needs to be strong leadership among board members demonstrated by teamwork, effective communication, problem-solving skills and positive relationships between the board and the superintendent.

The board places a high priority on the importance of a planned and continuing program of in-service education for its members. The central purpose of the program is to enhance the quality and effectiveness of public school governance in our community. The board shall plan specific in-service activities designed to assist board members in their efforts to improve their skills as members of the policy-making body; to expand their knowledge about trends, issues, and new ideas affecting the continued welfare of our local schools; and to deepen their insights into the nature of leadership in a modern democratic society.

Funds may be budgeted annually to support the program. Individual board members shall be reimbursed for out-of-pocket expenses, as prescribed in policy 1420, incurred through participation in approved activities. The board, as a whole, shall retain the authority to approve or disapprove the participation of members in planned activities. The public shall be kept informed through the news media about the board's continuing in-service education and about the programs anticipated for short-and long-range benefits to our schools.

The board regards the following as examples of activities and services appropriate for implanting this policy:

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2. Funds for participation at such meetings will be budgeted on an annual basis. When funds are limited, the board will designate which of its members would be the most appropriate to participate at a given meeting.
3. When a conference, convention or workshop is not attended by the full board, those who do participate will be requested to share information, recommendations and materials acquired at the meeting.

School board members are encouraged to attend workshops presented by the state and national school boards associations.

Policy History:

Adopted on: August 13, 2007

Revised on:

No prior district policy.

STUDENTS

3570

Student Records

School student records are confidential, and information from them shall not be released other than as provided by law. Federal and state laws grant certain rights to parents and students, including the right to inspect, copy, and challenge school records. The information contained in school student records shall be kept current, accurate, clear, and relevant. All information maintained concerning a student receiving special education services shall be directly related to the provision of services to that child. The District may release directory information as permitted by law, but parents shall have the right to object to the release of information regarding their child. Military recruiters and institutions of higher education may request and receive the names, addresses, and telephone numbers of all high school students, unless the parent(s) notifies the school not to release this information.

The Superintendent shall implement this policy consistent with state and federal law and may develop administrative procedures to assure compliance with state and federal law. The Superintendent or a designee shall inform staff members of this policy, and shall inform students and their parents of it, as well as their rights regarding student school records.

Cross Reference: 3575 Student Data Privacy and Security
 4260 Records Available to the Public

Legal Reference: 20 U.S.C. § 1232g Family Education Rights and Privacy Act
 34 C.F.R. 99 Family Education Rights and Privacy Act
 I.C. 33-133 Student Data – Use and Limitations
 I.C. § 33-209 Transfer of Student Records -- Duties
 I.C. § 32-717A Parents’ Access to Records and Information
 No Child Left Behind Act of 2001, P.L. 107-334

Policy History:

Adopted on:

Revised on:

NO CURRENT LJSD PROCEDURE POLICY

_____ School District No. ____

STUDENTS

3570P

Student Records

Maintenance of School Student Records

The District shall maintain a record for each student that shall contain information, including but not limited to the following:

1. Birth certificate;
2. Proof of residency;
3. Unique student identifier;
4. Basic identifying information;
5. Academic transcripts;
6. Immunization records;
7. Attendance records;
8. Intelligence and aptitude scores;
9. Psychological reports;
10. Achievement test results;
11. Participation in extracurricular activities;
12. Honors and awards;
13. Verified reports or information from non-educational persons;
14. Verified information of clear relevance to the student's education;
15. Log pertaining to release of student's record; and
16. Disciplinary information.

Information in student files shall be maintained for a period of ____ years after a student graduates or permanently leaves the District.

The Superintendent's designee shall be responsible for the maintenance, retention, or destruction of a student's records, in accordance with the District's procedure established by the Superintendent.

The unique student identifier is a number issued and assigned by the State Department of Education to each student currently enrolled or who will be enrolled. The unique student identifier shall follow the student from each school district or local educational agency (LEA) or upon return to a school district or LEA after an absence no matter the length of absence.

Records for a Special Education Student

The district will maintain education records, including eligibility documentation and IEPs, for at least six (6) years after disenrollment from the district to demonstrate fiscal accountability and program compliance with the IDEA requirements. The district shall inform a parent/adult student when personally identifiable information collected, maintained, or used is to be destroyed because the information is no longer needed to provide educational services to the student. Electronic copies will be treated as the original so long as those copies adequately capture any handwritten notes and signatures. Test Protocols and other assessment information shall be maintained during the period in which the report which utilizes such information is in effect. Note: Medicaid-related records, specifically expenditure documentation, cost allocation process, all student records related to the Medicaid billing and service delivery (e.g., data sheets, IEPs, health care plans, physician recommendations for assessments and IEP services, evaluation recommendations, documented supervision of paraprofessionals), and revenue documentation, must be kept for a period of six (6) years.

The parent/adult student must be informed of the personally identifiable information that the district intends to destroy and that the information will be destroyed no earlier than forty-five (45) calendar days from the date of the notice. The parent/adult student must also be informed of the procedure to follow if he or she wishes to formally object to the destruction of the information and wants the records sent to him or her.

Written and electronic records of individual students are confidential. The district will ensure the complete destruction of the records which may include but is not limited to: shredding, permanently deleting, or burning, under supervision of the staff member responsible for the records if not released to the parent/adult student. The records manager should maintain a log that documents the date of destruction or release of records.

Access to Student Records

The District shall grant access to student records as follows:

1. The District or any District employee shall not release, disclose, or grant access to information found in any student record except under the conditions set forth in this policy and consistent with the provisions of state and federal law.
2. The parents of a student under 18 years of age shall be entitled to inspect and copy information in the child's school records. Such requests shall be made in writing and directed to the records custodian. Access to the records shall be granted within 15 days of the District's receipt of such a request.

Where the parents are divorced or separated, both shall be permitted to inspect and copy the student's school records unless a court order indicates otherwise. The District shall send copies of the following to both parents at either one's request, unless a court order

indicates otherwise or parental rights have been terminated by court order or parental agreement:

- A. Academic progress reports or records;
- B. Health reports;
- C. Notices of parent-teacher conferences;
- D. School calendars distributed to parents/guardians; and
- E. Notices about open houses and other major school events, including pupil-parent interaction.

When the student reaches eighteen (18) years of age, graduates from high school, marries, enters military service, or becomes legally emancipated all rights and privileges accorded to the parent become exclusively those of the student. The parents of dependent students, as defined by the I.R.S. (i.e. student termed dependent for income tax purposes) may have access to student educational records if the parents establish, via either a copy of the applicable tax forms and/or a Parental Affidavit for Educational Records attesting to the student's dependent status.

Access shall not be granted to the parent or the student to confidential letters and recommendations concerning the admission to a post-secondary educational institution, applications for employment, or the receipt of an honor or award, if the student has waived his or her right of access, after being advised of his or her right to obtain the names of all persons making such confidential letters or statements.

3. The District may grant access to, or release information from, student records to employees or officials of the District or the Idaho State Board of Education, provided a current, demonstrable, educational or administrative need is shown, without parental consent or notification. Access in such cases shall be limited to the satisfaction of that need.
4. For purposes of an audit or evaluation by a federal or state-supported education program, and to comply with federal requirements related to such a program. The receiving entity must be a state or educational authority or another entity allowed by the Family Educational Rights and Privacy Act (FERPA), or must be an authorized representative of such an entity.

For each new audit, evaluation, or enforcement effort, the District shall enter into a written agreement when designating anyone other than its employee as its authorized representative. The District shall be responsible for using reasonable methods to ensure, to the greatest extent practicable, that the authorized representative

- i. Uses the personal information only for the authorized purpose;
- ii. Protects the personal information from further unauthorized disclosures or other uses; and

- iii. Destroys the personal information when it is no longer needed for the authorized purpose. Such destruction shall be effected by any specified time period set forth in the written agreement.
5. The District may grant access to, or release information from, student records without parental consent or notification to any person, for the purpose of research, statistical reporting, or planning, provided that no student or parent can be identified from the information released, and the person to whom the information is released signs an affidavit agreeing to comply with all applicable statutes and rules pertaining to school student records. Any such release in this regard shall be consistent with Idaho Code and Policy 3575 relating to the limitations on the release of student data.
6. The District shall grant access to, or release information from, a student's records pursuant to a court order or appropriate subpoena. In most instances, the parent/qualified student shall be given prompt written notice of such order/subpoena, a general statement of the documents which will be released, and the proposed date of release of the documentation requested. However, there are very limited circumstances under the USA Patriot Act where schools are required to disclose information without notice to the parent or student to the Attorney General of the United States upon an ex parte order in connection with the investigation or prosecution of terrorism crimes or other such specified situations when the court order prohibits disclosure (i.e. Federal Grand Jury Subpoena or Law Enforcement Subpoena wherein such order indicates disclosure is not permitted).
7. The District shall grant access to or release information from any student record as specifically required by federal or state statute.
8. The District shall grant access to, or release information from, student records to any person possessing a written, dated consent, signed by the parent or eligible student with particularity as to whom the records may be released, the information or record to be released, and the reason for the release. One copy of the consent form will be kept in the records, and one copy shall be mailed to the parent or eligible student by the Superintendent. Whenever the District requests the consent to release certain records, the records custodian shall inform the parent or eligible student of the right to limit such consent to specific portions of information in the records.
9. The District may release student records to the Superintendent or an official with similar responsibilities in a school in which the student has enrolled or intends to enroll, upon written request from such official.
10. Prior to the release of any records or information under items 5, 6, 7, and 8, and 9 above, the District shall provide prompt written notice to the parents or eligible student of this intended action except as specified in item 5 6. This notification shall include a statement concerning the nature and substance of the records to be released and the right to inspect, copy, and challenge the contents.

11. The District may release student records or information in connection with an emergency, without parental consent, if the knowledge of such information is necessary to protect the health or safety of the student or other persons. The records custodian shall make this decision taking into consideration the nature of the emergency, the seriousness of the threat to the health and safety of the student or other persons, the need for such records to meet the emergency, and whether the persons to whom such records are released are in a position to deal with the emergency. Any release that is made must be narrowly tailored considering the immediacy, magnitude, and specificity of the information concerning the emergency and the information should only be released to those persons whose knowledge of the information is necessary to provide immediate protection of the health and safety of the student or other individuals (i.e. law enforcement, public health officials, trained medical personnel). The exception is temporarily limited to the period of the emergency and does not allow for a blanket release of personally identifiable information from a student's records. The District shall notify the parents or eligible student as soon as possible of the information released, the date of the release, the person, agency, or organization to which the release was made, and the purpose of the release and the same information shall be recorded in the student's record log.
12. The District will comply with an *ex parte* order requiring it to permit the U.S. Attorney General or designee to have access to a student's school records without notice to or consent of the student's parent(s)/guardian(s).
13. The District may charge a ~~nominal~~ fee for copying information in the student's records. No parent or student shall be precluded from copying information because of financial hardship. See Policy 4260 for information regarding the District copy fee schedule.
14. A log of all releases of information from student records, including all instances of access granted, whether or not records were copied, shall be kept and maintained as part of such records. This log shall be maintained for the life of the student record and shall be accessible only to the parent or eligible student, records custodian, or other such person. The log of release shall include:
 - A. Information released or made accessible;
 - B. The name and signature of the records custodian;
 - C. The name and position of the person ~~obtaining~~ requesting the release or access;
 - D. The legitimate interests the parties had in requesting or obtaining the information;
 - E. The date of the release or grant of access; ~~and~~
 - F. A copy of any consent to such release; ~~and~~
 - G. Any additional information required by state or federal law.

Directory Information

The District may release certain directory information regarding students, except that parents may prohibit such a release. Directory information shall be limited to:

1. Name;
2. Address;
3. Gender;
4. Grade level;
5. Birth date and place;
6. Parents'/guardians' names and addresses;
7. Academic awards, degrees, and honors;
8. Information in relation to school-sponsored activities, organizations, and athletics;
9. Major field of study; and
10. Period of attendance in school.

The notification to parents and students concerning school records will inform them of their right to object to the release of directory information.

Military Recruiters/Institutions of Higher Education

Pursuant to federal law, the District is required to release the names, addresses, and telephone numbers of all high school students to military recruiters and institutions of higher education upon request. The notification to parents and students concerning school records will inform them of their right to object to the release of this information.

Student Record Challenges

The parents may challenge the accuracy, relevancy, or propriety of the records, except for grades, and references to expulsions or out-of-school suspensions, if the challenge is made when the student's school records are being forwarded to another school. They have the right to request a hearing at which each party has:

1. The right to present evidence and to call witnesses;
2. The right to cross-examine witnesses;
3. The right to counsel;
4. The right to a written statement of any decision and the reasons therefore; and
5. The right to appeal an adverse decision to an administrative tribunal or official, to be established or designated by the State Board.

The parents may insert a written statement of reasonable length describing their position on disputed information. The school will include a statement in any release of the information in dispute.

Procedure History:

Promulgated on:

Revised on:

CURRENT POLICY

Lakeland Joint School District No. 272

STUDENTS

3570

Student Records

School student records are confidential, and information from them shall not be released other than as provided by law. State and federal laws grant students and parents certain rights, including the right to inspect, copy, and challenge school records. The information contained in school student records shall be kept current, accurate, clear and relevant. All information maintained concerning a student receiving special education services shall be directly related to the provision of services to that child. The District may release directory information as permitted by law, but parents shall have the right to object to the release of information regarding their child. Military recruiters and institutions of higher education may request and receive the names, addresses, and telephone numbers of all high school students, unless the parent(s) notifies the school not to release this information.

The Superintendent or a designee shall inform staff members of this policy, and shall inform students and their parents of it, as well as their rights regarding student school records.

Legal Reference: 20 U.S.C. § 1232g; 34 C.F.R. 99 Family Education Rights and Privacy Act,
I.C. § 33-209 Transfer of Student Records -- Duties
I.C. § 32-717A Parents' Access to Records and Information
No Child Left Behind Act of 2001, P.L. 107-334

Policy History:

Adopted on: August 13, 2007

Revised on:

No prior district policy

NONINSTRUCTIONAL OPERATIONS

8600

Records Management

A fireproof, waterproof vault will be provided for the retention of public records, including but not limited to minutes, annual audit reports, etc. and for employment and student records.

The Clerk shall be the **Public Records Coordinator and** custodian of records under the supervision of the Superintendent.

Personnel files and student files are confidential and are to be disclosed only as provided in policy and/or by law. A record of persons examining or copying personnel files or student files, other than administrative staff, shall be kept for each employment file and student file.

All public records will be provided to the public in accordance with the laws of the State of Idaho and District Policy **4260**.

Record Safety

The Superintendent or ~~his or her~~ designee, shall create and enforce a procedure in an effort to keep the District's data and vital records safe and secure in the event of a possible disaster. Examples of vital records include personnel files, student records, fiscal documents (financial and insurance), etc.

In creating the procedure, the Superintendent or designee shall consider the following:

1. Physical security;
2. Backup storage security;
3. Backup schedule;
4. Rotate backups;
5. Remote access;
6. Personnel authentication;
7. Backup infrastructure security;
8. Duplicating records for off-site storage; and
9. Storing computer tapes and disks in fire/waterproof safes.

The procedures should provide for a written comprehensive disaster recovery plan. Such a plan ensures that vital records are backed up daily and that the District will be able to recover operations quickly. In the event of a disaster, the identification and protection of vital records is of great importance.

Legal Reference: ~~I.C. § 9-303 et seq.~~ **Public Writings**
Title 74 Chapter 1 Public Records Act

Policy History:

Adopted on:

Revised on:

CURRENT POLICY

Lakeland Joint School District No. 272

NONINSTRUCTIONAL OPERATIONS

8600

Records Management

A fireproof vault will be provided for the retention of public records, including but not limited to minutes, annual audit reports, etc. and for employment and student records.

The Clerk shall be the custodian of records under the supervision of the Superintendent.

Personnel files and student files are confidential and are to be disclosed only as provided in policy and/or by law. A record of persons examining/copying personnel files or student files, other than administrative staff, shall be kept for each employment file and student file.

All public records will be provided to the public in accordance with the laws of the State of Idaho and District policy.

The Superintendent, or his/her designee, shall create and enforce a procedure in an effort to keep the District's data and vital records safe and secure in the event of a possible disaster. Examples of vital records include: personnel files, student records, fiscal documents [financial and insurance], etc.)

In creating the procedure, the Superintendent or designee shall consider the following:

- Physical security
- Backup storage security
- Backup schedule
- Rotate backups
- Remote access
- Personnel authentication
- Backup infrastructure security
- Duplicating records for off-site storage
- Storing computer tapes and disks in fire/waterproof safes

The procedures should provide for a written comprehensive disaster recovery plan. Such a plan ensures that vital records are backed up daily and that the District will be able to recover operations quickly. In the event of a disaster, the identification and protection of vital records is of great importance.

If the District stores data in a fireproof safe, the safe should have water-resistant capability in addition to fireproofing.

Legal Reference: Title 9, Chapter 3 Public Writings

Policy History:

Adopted on: August 13, 2007

Revised on:

NONINSTRUCTIONAL OPERATIONS

8605

Retention of District Records

In compliance with Idaho Code, the Board of Trustees establishes the following guidelines to provide administrative direction pertaining to the retention and/or disposal of District records. This schedule likewise identifies the anticipated physical location of where such records may be kept or maintained by the District, in addition to the possible document retention of all categories of records on the school's servers and computer systems.

The District's Public Records Coordinator, in conjunction with the Superintendent, Board Clerk, or designee, is responsible for the maintenance, safeguarding and destruction of the District's records. Performance of such duties shall be in cooperation with the District's Business Office, Directors of Maintenance and Transportation, Technology Coordinator, the Principals at the school's buildings and other administrative personnel employed by the District. However, each school employee is likewise responsible for having knowledge of this policy and the requirement to safeguard the District's records, electronic or otherwise, consistent with the chart below.

The District's Public Records Coordinator shall work in conjunction with the District's Technology department to assure that the school's staff is aware of the routine destruction of electronic District records, including emails, such that they are able to assure that the District's public records are retained consistent with this schedule, regardless of whether they are maintained in a hard copy or an electronic copy. In such a process, the District's employees need to retain District records included on the schedule below, particularly student educational records, personnel records, and investigative records, in a format that is not part of the District's routine electronic records destruction and/or notify the technology personnel of the District that a particular document is not to be destroyed as part of the routine destruction of electronic records.

Unless otherwise prohibited by applicable law, all District records may be maintained electronically and/or in hard physical copy.

Method of Destroying Official Records

The District's official records, and any copy thereof that may be deemed to be confidential and/or not intended to be disseminated to the public, will be shredded before disposal.

Destruction of Electronic Mail/e-mail

The District will store electronic mail/e-mails for a maximum period of _____. All email will be automatically deleted from the District's system at the end of this retention period. It is the responsibility of every district employee to assure that District documents that need to be retained for a longer period of time due to federal law, state law or the provisions of this policy are retained accordingly and in a different format than electronic mail. An employee's failure to

retain District documents accordingly could serve as a basis for discipline, up to and including possible termination.

Suspending of Destroying Official Records

The District will immediately cease the destruction of all relevant records, including electronic records, even if destruction is authorized by an approved Retention Schedule, for the following reasons:

1. If the District receives a Freedom of Information Act (FOIA) request;
2. If the District believes that an investigation or litigation is imminent; or
3. If the District is notified that an investigation or litigation has commenced.

The Public Records Coordinator, Superintendent, and Board Clerk are responsible for carrying out this policy.

If relevant records exist in electronic formats (such as email, digital images, word processed documents, databases, backup tapes, etc.) the District’s Administrative personnel shall notify its information technology staff to cease the destruction of records relating to the subject matter of the suit/potential suit or investigation. Failure to cease the destruction of relevant records could result in penalties against the District.

District records shall be retained and/or disposed of as follows:

DISTRICT RECORDS RETENTION SCHEDULE

Retention Codes		
AC —After closed, terminated, completed, expired, settled, or last date of contact FE —Fiscal Year End (June 30 th)	LA —Life of Asset PM —Permanent US —Until Superseded	DO – District Office SB – School Buildings DM – District Maintenance DT – District Transportation
RECORDS DESCRIPTION	RETENTION PERIOD	
ADMINISTRATION —ATTENDANCE--ANNUAL ATTENDANCE SUMMARIES BY BUILDING	PM	DO, SB
ADMINISTRATION —ATTENDANCE—Enrollment attendance data	3 yr	DO, SB
ADMINISTRATION —BALLOTS AND OATHS OF ELECTION—until canvassed and recorded in the minutes	Not less than 8 months following election	DO
ADMINISTRATION —BALLOTS FOR BOND ELECTIONS	a. Not less than 60 days after bonds have been delivered to purchaser b. Not less than 8 months following bond election	DO
ADMINISTRATION —CONTRACTS AND LEASES	AC +6 yr	DO
ADMINISTRATION —GENERAL	3 yr	DO, SB

DISTRICT RECORDS RETENTION SCHEDULE

Retention Codes		
AC —After closed, terminated, completed, expired, settled, or last date of contact FE —Fiscal Year End (June 30 th)	LA —Life of Asset PM —Permanent US —Until Superseded	DO – District Office SB – School Buildings DM – District Maintenance DT – District Transportation
RECORDS DESCRIPTION	RETENTION PERIOD	
CORRESPONDENCE		
ADMINISTRATION—DONATION/GIFT RECORDS	PM	DO, SB
ADMINISTRATION—BOARD MEETINGS—AGENDA AND MINUTES: Official minutes and agenda of open meetings	PM	DO
ADMINISTRATION—BOARD MEETINGS—CLOSED: Certified agendas or tape recordings of closed meetings	PM—Restricted Access	DO
ADMINISTRATION—ORGANIZATION CHARTS: Any documentation that shows program accountability	PM	DO, SB, DM, DT
ADMINISTRATION—EDUCATION PROGRAM REVIEW RECORDS	AC+3 yr	DO, SB
ADMINISTRATION—OFFICIAL STATE DEPARTMENT REPORTS	PM	DO
ADMINISTRATION—SCHOOL CERTIFICATION REPORTS	PM	DO
ANNUAL REPORTS	PM	DO
APPEAL AND REVIEW RECORDS —Records may include but are not limited to narrative history or description of appeal; minutes and testimony; exhibits; reports and findings of fact; final orders, opinions, conclusions, or decisions; audio recordings; hearing schedules and lists of participants; and related correspondence and documentation.	PM	DO
BOARD MEMBER RECORDS —Series documents board activities and serves as a reference source for board members. Records may include but are not limited to correspondence, plans, statements of goals and objectives, minutes, committee reports, budgets, financial statements, reports, and other reference material. Records are often compiled in a notebook for each member.	AC+3 yr NOTE: Some materials may warrant long-term retention. These materials should be reviewed for archival materials.	DO
BOARD RECORDS —Series documents the official proceedings of the board meetings. Records may include agendas; minutes; meeting notices; items for board action; contested case hearings schedules; committee reports; exhibits; and related correspondence and documentation. Records may also include audio recordings of meetings used to prepare summaries.	PM	DO
COMPUTER SYSTEMS-BACKUPS —Backups on tape, disk, cd, dvd, etc. CAUTION: Records stored in this format can be	US or 1 year	DO

DISTRICT RECORDS RETENTION SCHEDULE

Retention Codes		
AC —After closed, terminated, completed, expired, settled, or last date of contact FE —Fiscal Year End (June 30 th)	LA —Life of Asset PM —Permanent US —Until Superseded	DO – District Office SB – School Buildings DM – District Maintenance DT – District Transportation
RECORDS DESCRIPTION	RETENTION PERIOD	
subpoenaed during litigation.		
EQUIPMENT-HISTORY FILE —Equipment service agreements, includes maintenance agreements, installation, and repair logs, etc.	LA+3 yr	DO, DM, DT
EQUIPMENT MANUALS —Instruction and operating manuals	LA	DO, SB, DM, DT
EQUIPMENT WARRANTIES	AC+1 yr	DO, SB, DM, DT
FACILITIES OPERATIONS-APPRAISALS —Building or property	3 yr	DO
FACILITIES OPERATIONS-BUILDINGS PLANS AND SPECIFICATIONS —Includes architectural and engineering drawings, etc.	PM For leased structures retain AC+2	DO, DM
FACILITIES OPERATIONS-BUILDINGS, CONSTRUCTION CONTRACT, INSPECTION RECORDS AND PROJECT FILES —Building construction contracts, surety bonds and inspection records, Planning, design, construction records & all bids, etc.	LA	DO, SB, DM
FACILITY OPERATIONS—DAMAGE REPORTS; LOST AND STOLEN PROPERTY REPORTS	FE+3 yr	DO, SB, DM, DT
FACILITY OPERATIONS-PROPERTY DISPOSAL RECORDS —Documenting disposal of inventoried property	PM	DO
FACILITY OPERATIONS-PROPERTY MANAGEMENT SEQUENTIAL NUMBER LOGS —Property logs	US+3 yr	DO, SB, DM
FACILITY OPERATIONS-SECURITY ACCESS RECORDS —Documents the issuance of keys, identification cards, passes, passwords, etc.	AC+2 yr AC=Until superseded, date of expiration or date of termination, whichever is sooner	DO, SB, DM
FACILITY OPERATIONS-SURPLUS PROPERTY SALE REPORTS	PM	DO, DM
FACILITY OPERATIONS-UTILITY USAGE REPORTS	1 yr	DO, DM
FACILITY OPERATIONS-VEHICLE OPERATION LOGS	1 yr	DO, DT
FISCAL-ACCOUNTS PAYABLE/RECEIVABLE LEDGERS	FE+3 yr	DO, SB
FISCAL-ANNUAL FINANCIAL REPORTS	PM	DO, SB, DM, DT
FISCAL-ANNUAL OPERATING BUDGETS	FE+3 yr	DO, SB, DM, DT

DISTRICT RECORDS RETENTION SCHEDULE

Retention Codes		
AC —After closed, terminated, completed, expired, settled, or last date of contact FE —Fiscal Year End (June 30 th)	LA —Life of Asset PM —Permanent US —Until Superseded	DO – District Office SB – School Buildings DM – District Maintenance DT – District Transportation
RECORDS DESCRIPTION	RETENTION PERIOD	
FISCAL-APPROPRIATION REQUESTS —Includes any supporting documentation in the appropriation request	FE+3 yr	DO, SB, DM, DT
FISCAL-FINAL AUDIT REPORTS	PM	DO, SB
FISCAL-BANK STATEMENTS	FE+3 yr	DO, SB
FISCAL-CANCELLED CHECKS — Stubs/Warrants/Drafts	FE+3 yr	DO, SB
FISCAL-CAPITAL ASSET RECORDS	LA+3 yr	DO, SB, DM, DT
FISCAL-CASH RECORDS —Cash deposit slips; cash receipts log	FE+3 yr	DO, SB
FISCAL-DEEDS AND EASEMENTS —Proof of ownership and right-of-way on property	PM	DO
FISCAL-detail chart of accounts —One for all accounts in use for a fiscal year	FE+3 yr	DO, SB
FISCAL-EXPENDITURE JOURNAL OR REGISTER	FE+3 yr	DO, SB
FISCAL-EXPENDITURE VOUCHERS —Travel, payroll, etc.	FE+3 yr	DO, SB, DM, DT
FISCAL-EXTERNAL REPORTS —Special purpose, i.e. federal financial reports, salary reports, etc.	FE+3 yr	DO, SB, DM, DT
FISCAL-FEDERAL TAX RECORDS —Includes FICA records	AC+4 yr AC=Tax due date, date the claim is filed, or date tax is paid whichever is later	DO
FISCAL-FEDERAL FUNDING RECORDS —Title I; Chapter 2; Title VI-B	FE+5 yr Or until all pending audits or reviews are completed	DO
FISCAL—FEDERAL—USDA	AC+3 yr AC=submission of final expenditure	DO
FISCAL-GENERAL LEDGERS; GENERAL JOURNAL VOUCHERS	FE+3 yr	DO, SB
FISCAL-GRANTS —State and Federal	AC+3 yr AC=End of grant or satisfaction of all uniform administrative requirements for the grant CAUTION: Retention requirements may vary depending on the specific federal funding agency	DO, SB

DISTRICT RECORDS RETENTION SCHEDULE

Retention Codes		
AC —After closed, terminated, completed, expired, settled, or last date of contact FE —Fiscal Year End (June 30 th)	LA —Life of Asset PM —Permanent US —Until Superseded	DO – District Office SB – School Buildings DM – District Maintenance DT – District Transportation
RECORDS DESCRIPTION	RETENTION PERIOD	
FISCAL-INSURANCE CLAIM FILES	AC+3 yr AC=Resolution of claim	DO
FISCAL-INSURANCE POLICIES —all types	AC+5 yr AC=expiration or termination of policy according to its terms	DO
FISCAL-LONG-TERM LIABILITY RECORDS —Bonds, etc	AC+4 yr AC=retirement of debt	DO
FISCAL-RECEIPTS JOURNAL OR REGISTER	FE+3 yr	DO, SB, DM, DT
FISCAL-RECONCILIATIONS	FE+3 yr	DO, SB
FISCAL-REIMBURSABLE ACTIVITIES —Requests & approval for reimbursed expenses for travel, training, etc.	FE+3 yr	DO, SB
FISCAL-RETURNED CHECKS —Uncollectable warrants or drafts	AC+3 yr AC=After deemed uncollectible	DO, SB
FISCAL-SIGNATURE AUTHORIZATIONS —Records authorizing an employee to initiate financial transactions for agency. Also, spending authority limits	US+FE+3 yr	DO
LEGAL-LITIGATION FILES--	PM CAUTION: May contain attorney-client privileged information	DO, SB, DM, DT
LEGAL-OPEN RECORDS REQUESTS —documentation relating to approved or denied requests for records under Idaho Public Records Law	PM	DO
LEGAL-OPINIONS AND ADVICE —Does not include legal opinions or advice rendered on a matter in litigation or with regard to pending litigation	PM CAUTION: May contain attorney-client privileged information	DO, SB
NEWS OR PRESS RELEASES	PM	DO, SB
PERSONNEL-ACCUMULATED LEAVE ADJUSTMENT REQUEST —Used to create and adjust employee leave balances	FE+3 yr	DO, SB, DM, DT
PERSONNEL-APPLICATIONS FOR EMPLOYMENT—HIRED —Applications, etc required by employment advertisement	AC+5 yr AC=Termination of employment	DO, SB, DM, DT
PERSONNEL-APPLICATIONS FOR EMPLOYMENT—NOT HIRED —Applications, resumes, etc. required by employment advertisement	AC+2 yr AC=Date position is filled	DO, SB, DM,DT
PERSONNEL-BENEFIT PLANS	US+1 yr	DO

DISTRICT RECORDS RETENTION SCHEDULE

Retention Codes		
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RECORDS DESCRIPTION	RETENTION PERIOD	
PERSONNEL-COMPLAINT RECORDS —Complaints received and records documenting their resolution	FE+3 yr CAUTION: If a complaint becomes the subject of litigation, it is subject to a longer retention period	DO, SB, DM, DT
PERSONNEL-CORRECTIVE ACTION —those actions which do not affect pay, status or tenure and are imposed to correct or improve job performance	AC+3 yr AC=Termination of corrective action. CAUTION: If during the retention period these records are used to support personnel disciplinary action, the records should be retained according to Personnel Disciplinary Action series.	DO, SB, DM, DT
PERSONNEL-DISCIPLINARY ACTION DOCUMENTATION —those actions that affect pay or status. They include demotion, dismissal, etc.	AC+3 yr AC=termination of employment	DO, SB, DM, DT
PERSONNEL-EMPLOYEE STATEMENTS (Affidavits)—for insurance, personnel or other uses for which Administration has sought such statements	AC+3 yr AC=Termination of employment	DO, SB, DM, DT
PERSONNEL-EMPLOYEE BENEFITS —documents relating to selection of benefits other than insurance	US	DO,
PERSONNEL-EMPLOYEE COUNSELING RECORDS —Notes, etc. relating to job-specific counseling	AC+3 yr AC=Termination of counseling	DO, SB, DM, DT
PERSONNEL-EMPLOYEE DEDUCTION AUTHORIZATIONS —documents relating to all deductions of Pay	AC+3 yr AC=After termination of employee or after amendment, expiration or termination of authorization, whichever is sooner.	DO
PERSONNEL-EMPLOYEE EARNINGS RECORDS	4 yr	DO
PERSONNEL-EMPLOYEE INSURANCE RECORDS —District copy of selection records by employees of insurance offered by the District	US	DO
PERSONNEL-EMPLOYEE RECOGNITION RECORDS —Awards, incentives, etc.	AC+3 yr AC=Termination of employment	DO, SB, DM, DT
PERSONNEL-EMPLOYMENT ANNOUNCEMENT	2 yr	DO
PERSONNEL-EMPLOYMENT CONTRACTS	Original dates of hire +50 yr	DO
PERSONNEL-EMPLOYMENT ELIGIBILITY —Documentation or verification of Federal report form INS I-9	AC+4 yr AC=Termination of employment, with a minimum of 4 years	DO

DISTRICT RECORDS RETENTION SCHEDULE

Retention Codes		
AC —After closed, terminated, completed, expired, settled, or last date of contact FE —Fiscal Year End (June 30 th)	LA —Life of Asset PM —Permanent US —Until Superseded	DO – District Office SB – School Buildings DM – District Maintenance DT – District Transportation
RECORDS DESCRIPTION	RETENTION PERIOD	
PERSONNEL-EMPLOYMENT SELECTION RECORDS —all records that document the selection process: i.e. polygraph, physicals, interview notes, etc.	2 yr CAUTION: Does not include criminal history checks	DO, SB, DM, DT
PERSONNEL-FORMER EMPLOYEE VERIFICATION RECORDS —minimum information includes name, social security number, exact dates of employment and last known address	Original date of hire +50 yr	DO
PERSONNEL-GRIEVANCE RECORDS —review of employee grievances against policies and working conditions, etc. Includes record of actions taken.	AC+6 yr AC=final decision on the grievance	DO, SB, DM, DT
PERSONNEL-HIRING PROCESS—CRIMINAL HISTORY CHECKS —criminal history record information on job applications	AC+1 yr AC=After hiring decision made	DO
PERSONNEL-JOB PROCEDURE RECORD/JOB DESCRIPTION —any document detailing duties of positions on position-by-position basis	US+3 yr	DO, SB, DM, DT
PERSONNEL-LEAVE STATUS REPORT —cumulative report for each pay cycle showing leave status	FE+3 yr	DO
PERSONNEL-LIABILITY RELEASE FORM —statements of employees, patrons, etc. who have released the district from liability	PM	DO
PERSONNEL-LICENSE AND DRIVING RECORD CHECK	US	DO, DT
PERSONNEL-OVERTIME AUTHORIZATION & SCHEDULE	2 yr	DO, SB, DM, DT
PERSONNEL-PAYROLL-DIRECT DEPOSIT APPLICATION/AUTHORIZATION	US	DO
PERSONNEL-PAYROLL-INCOME ADJUSTMENT AUTHORIZATION ---used to adjust gross pay, FICA, retirement or compute taxes	3 yr	DO
PERSONNEL-PERFORMANCE APPRAISAL	2 yr	DO, SB, DM, DT
PERSONNEL-PERSI ENROLLMENT FILE	6 yr from filing date	DO
PERSONNEL-PERSI RECORD OF HOURS WORKED —Irregular help, half-time or greater	Date of hire +50 yr	DO
PERSONNEL-PERSI TERMINATION RECORD	6 yr	DO
PERSONNEL-PERSONNEL INFORMATION —documents that officially change pay, titles, benefits, etc.	2 yr	DO
PERSONNEL-POLICY AND PROCEDURES MANUAL —any manual, etc. that establishes standard employment procedures	PM	DO, SB, DM, DT
PERSONNEL-RESUME-UNSOLICITED	1 yr	DO, SB, DM, DT

DISTRICT RECORDS RETENTION SCHEDULE

Retention Codes		
AC —After closed, terminated, completed, expired, settled, or last date of contact FE —Fiscal Year End (June 30 th)	LA —Life of Asset PM —Permanent US —Until Superseded	DO – District Office SB – School Buildings DM – District Maintenance DT – District Transportation
RECORDS DESCRIPTION	RETENTION PERIOD	
PERSONNEL-SICK LEAVE POOL DOCUMENTATION —requests submitted, approvals, number of hours transferred in an out, etc.	FE+3 yr	DO
PERSONNEL-TIME CARD AND TIME SHEET	3 yr	DO, SB, DM, DT
PERSONNEL-TIME OFF AND/OR SICK LEAVE REQUEST	FE+3 yr	DO, SB, DM, DT
PERSONNEL-TRAINING AND EDUCATIONAL ACHIEVEMENT RECORD-INDIVIDUAL —records documenting training, testing or continued education	AC+3 yr AC=Termination of employment	DO, SB, DM, DT
PERSONNEL-UNEMPLOYMENT CLAIM RECORD	3 yr	DO
PERSONNEL-UNEMPLOYMENT COMPENSATION RECORDS	AC+3 yr	DO
PERSONNEL-W-2 & W-4 FORMS	5 yr from date of termination	DO
PERSONNEL—WORKER’S COMPENSATION POLICIES	AC+10 yr AC=expiration of policy	DO
PROCUREMENT-PERFORMANCE BOND —bonds posted by individuals or entities under contract with District	PM	DO
PROCUREMENT-PURCHASING LOG —Log, etc. providing a record of purchase orders issued, orders received, etc.	FE+3 yr	DO, SB, DM, DT
PROCUREMENT-BID DOCUMENTATION —includes bid requisition/authorizations, invitation to bid, bid specifications, and evaluations	FE+3 yr CAUTION: If a formal written contract is the result of a bid, etc., the bid and its supporting documentation must be retained for the same period as the contract.	DO, DM, DT
RECORDS MANAGEMENT—RECORDS RETENTION SCHEDULE; DISPOSITION LOG (listing records destroyed or transferred); CONTROL MATERIALS (indexes, card files, etc.); DESTRUCTION APPROVAL SIGN-OFFS	PM	DO, SB, DM, DT
SAFETY-ACCIDENT REPORTS	8 yrs* For Minors, 8 yrs after minor reaches age of 18	DO, SB, DM, DT
SAFETY-DISASTER PREPAREDNESS AND RECOVERY PLANS	PM	DO, SB, DM, DT
SAFETY-EVACUATION PLANS	PM	DO, SB
SAFETY-FIRE ORDERS —issued by fire marshal to correct deficiencies in compliance with the fire code	AC+3 yr AC=deficiency corrected	DO, SB, DM

DISTRICT RECORDS RETENTION SCHEDULE

Retention Codes		
AC —After closed, terminated, completed, expired, settled, or last date of contact FE —Fiscal Year End (June 30 th)	LA —Life of Asset PM —Permanent US —Until Superseded	DO – District Office SB – School Buildings DM – District Maintenance DT – District Transportation
RECORDS DESCRIPTION	RETENTION PERIOD	
SAFETY-HAZARDOUS MATERIALS DISPOSAL RECORDS —Material safety data sheets must be kept for those chemicals currently in use that are affected by the Hazard Communication Standard in accordance with 29 CFR § 1910.1200(g).	PM	DO, DM
SAFETY-INCIDENT REPORTS —Reports concerning incidents which, upon investigation, were of a non-criminal nature	3 yr (or 30 yr*) *Exposure records require 30 year retention per 29 CFR § 1910.1020(d)(ii)(B)Footnote(1)	DO, SB, DM, DT
SAFETY-INSPECTION RECORDS —Fire, safety, and other inspection records of facilities and equipment	AC+3 yr AC=Date of the correction of the deficiency, if the inspection report reveals a deficiency.	DO, SB, DM
SAFETY-MATERIAL DATA SAFETY SHEETS	30 yrs after the end of use of the substance	DO, DM
SAFETY-WORKPLACE CHEMICAL LISTS	30 yr	DO, SB, DM
STUDENTS-EDUCATION RECORDS —Student’s name, birth date, last address, dates of attendance, graduation date and grades earned	PM	DO, SB
STUDENTS-SPECIAL EDUCATION RECORDS —educational records, including eligibility documentation and IEPs	FE+6 yr	DO, SB
STUDENTS-MEDICAID RECORDS -claims, reimbursements, and supporting documentation	FE +5 yr	DO, SB
VEHICLE-INSPECTION, REPAIR AND MAINTENANCE RECORDS	LA+1 yr	DO, DT
VEHICLE-TITLE AND REGISTRATION	1 yr	DO, DT
VOLUNTEER RECORDS —records may include recruitment and selection records, volunteer personnel and intern personnel information forms, intern agreements, volunteer and intern time records, emergency notification forms, insurance documentation and correspondence	AC+3 yr AC=End of term of volunteer or intern	DO, SB
WEBSITE/WEB PAGES —INTERNET/INTRANET—system development documentation for initial setup; subsequent changes and content of pages	PM	DO, SB

In the event that District records do not correspond to any of the above listed categories, the Superintendent will determine the period of retention for a particular record.

Legal References: I.C. § 33-701(8) Fiscal Year—Payment and Accounting of Funds
I.C. § 33-407 Return of Canvass of Elections
I.C. § 33-508 Duties of Clerk
I.C. § 56-209h Administrative Remedies
I.C. § 74-119 Agency Guidelines
SDE Idaho Special Education Manual Revised 2009, Chapter 11, Section E
SDE Administrator’s Handbook 1.43
Federal Regulation
Idaho Records Management Guide, August, 2010³

Policy History:

Adopted on:

Revised on:

CURRENT POLICY

Lakeland Joint School District No. 272

NONINSTRUCTIONAL OPERATIONS

8605

Retention of District Records

In compliance with Idaho Code § 33-506, the Board of Trustees establishes the following guidelines to provide administrative direction pertaining to the retention and/or disposal of district records.

Method Of Destroying Official Records

The district's official records, and any copy thereof that may be deemed to be confidential and/or not intended to be disseminated to the public, will be shredded before being disposed.

Suspending of Destroying Official Records

The district will immediately cease the destruction of all relevant records (even if destruction is authorized by an approved Retention Schedule) for the following reasons:

1. If the district receives a Freedom of Information Act (FOIA) request;
2. If the district believes that an investigation or litigation is imminent, or
3. If the district is notified that an investigation or litigation has commenced.

The Superintendent and Board Clerk are responsible for carrying out this policy.

If relevant records exist in electronic formats (such as email, digital images, word processed documents, databases, backup tapes, etc.) the district shall notify its information technology staff. Failure to cease the destruction of relevant records could result in penalties against the District.

District records shall be retained and/or disposed of according to a schedule developed by the administration.

In the event that district records do not correspond to any of the identified categories, the Superintendent will determine the period of retention for a particular record.

Legal References: I.C. § 33-701(8) Fiscal Year—Payment and accounting of funds
I.C. § 33-407 Return of canvass of elections
I.C. § 33-508 Duties of Clerk
SDE Administrator's Handbook 1.43
Federal Regulation

Idaho Records Management Guide, November, 2004

Policy History:

Adopted on: August 13, 2007

Revised on:

LAKELAND JOINT SCHOOL DISTRICT #272
Discipline Report

School_ Athol Elementary
Month/Year __ Oct 2015

Grade	TOBACCO		ALCOHOL		DRUGS		U	BEH	FTG	INS	HAR	CONDUCT			PRO	TRU	ACTION TAKEN		
	D	P	D	P	D	P						BULL	VAN	WPN			ISS	OSS	EXP
K																			
1																			
2																			
3																			
4																			
5							1	3 (one student)										0.5	3
6								3										0.5	9
7																			
8																			
9																			
10																			
11																			
12																			
TOTAL																			

ADMINISTRATOR'S SIGNATURE *Kathy Jones*

- 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= Tuancy
- 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 Betty Kiefer Elementary
Month/Year October 15

RECEIVED NOV 03 2013

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

ADMINISTRATOR'S SIGNATURE _____

- KEY: D=Distribution P=Possession U=Under the Influence/Use
- BEH= Inappropriate Behavior
 FTG= Fighting
 INS= Insubordination
 HAR= Harrassment
 BULL=Bullying
 VAN= Vandalism
 WPN=Weapon
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- 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).

Wm Pasley

LAKELAND JOINT SCHOOL DISTRICT #272 Discipline Report

School ___ GE
Month/Year ___ OCT. 2015

RECEIVED NOV 05 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																				
6											2							3.5	0.5	
7																				
8																				
9																				
10																				
11																				
12																				
TOTAL	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	3.5	0.5	0

ADMINISTRATOR'S SIGNATURE _____ BJD 

- 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 NOV 04 2015

LAKELAND JOINT SCHOOL DISTRICT #272
Discipline Report

School: MOUNTAIN VIEW ALT HIGH SCHOOL
Month/Year: OCTOBER 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							1										1	
11 ¹											1*							1*
12 ³																		
TOTAL	0	0	1	0	0	0	0	0	0	0	0	1	0	0	0	0	0	1

*Expulsion is from incident in Sept 2015.

ADMINISTRATOR'S SIGNATURE 
Paul A. Uzzi, 11/3/2015

- KEY: D=Distribution
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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_ Spirit Lake Elementary
 Month/Year __ct-15

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		1.5	
4																				
5																				
6																1			5	
7																				
8																				
9																				
10																				
11																				
12																				
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	6.5	0

ADMINISTRATOR'S SIGNATURE Kristine Y Mitchell

KEY: D=Distribution
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 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 _____ THS

Date: October 2015

Grade	TOBACCO			ALCOHOL			DRUGS			CONDUCT									ACTION TAKEN		
	D	P	U	D	P	U	D	P	U	BEH	FTG	INS	HAR	BULL	VAN	WPN	PRO	TRU	ISS	OSS	EXP
K																					
1																					
2																					
3																					
4																					
5																					
6																					
7																					
8																					
9										2	1	1							1	7	
10											2									2	
11										1	1	2							1	7	196
12											2									4	
TOTAL	0	3	6	3	0	0	0	0	0	0	2	20	0								

ADMINISTRATOR'S SIGNATURE _____

- KEY:**
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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

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LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

School _____ TJHS

Date: October, 2015

Grade	TOBACCO			ALCOHOL			DRUGS			BEH	FTG	INS	HAR	CONDUCT			TRU	ACTION TAKEN		
	D	P	U	D	P	U	D	P	U					BULL	VAN	WPN		PRO	ISS	OSS
K																				
1																				
2																				
3																				
4																				
5																				
6																				
7																				
8																				
9																				
10																				
11																				
12																				197
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

ADMINISTRATOR'S SIGNATURE _____

- KEY:**
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 - P=Possession
 - U=Under the Influence/Use
 - BEH= Inappropriate Behavior
 - FTG= Fighting
 - INS= Insubordination
 - HAR= Harrassment
 - BULL=Bullying
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 - EXP=Expulsion

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