

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 Tuesday, October 18, 2016, beginning at 5:00 PM in the Administrative Offices, 15506 N. WASHINGTON ST., RATHDRUM, ID 83858.

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

- A. **Call to Order 5:00 p.m.**
- B. **Executive Session per Idaho Code 74-206 (1) (b)**
 - 1. Student 2016 K-5:00 p.m.
 - 2. Student 2016-M- 5:30 p.m.
- C. **Executive Session Action Items**
- D. **Welcome Visitors/Pledge of Allegiance 6:00 p.m.**
- E. **Approve Agenda**
- F. **Hearing for Amended Budget and Fees 2016-17**
 - 1. Presentation-Public Comments-Board Discussion 3
 - 2. Approve/deny Amended Budget and Fees as presented for 2016-17
- G. **Consent Agenda**
 - 1. Minutes of Previous Meeting(s) - Special Meeting of 09/09/2016 and Regular Meeting of 09/13/2016 10
 - 2. Regular and Special Bills 20
- H. **Report and Presentation Agenda**
 - 1. Visitor Presentations
 - a. Auditors Report FY 2015-2016 Hayden & Ross, P.A. 34
 - 2. LEA
 - 3. Public Comment (Each speaker will be asked to limit their remarks to no more than three minutes. Please see the Public Comment sign-in sheet and Policy #1520 for proper procedure in addressing the Board during Public Comment).
 - 4. Staff Reports
 - a. Kristie Mitchell, Principal Spirit Lake Elementary
 - b. Dr. Becky Meyer, Superintendent
 - c. Dave McDowell- Financial 92
 - d. Lisa Sexton- October 7 Professional Development
- I. **Action Agenda**
 - 1. Approve/deny the hiring of new personnel as presented 95
 - 2. Approve/deny supplemental contracts 98
 - 3. Approve/deny Extra Duty contracts as presented (Please table this item until November)

| | |
|---|-----|
| 4. Approve/deny Job Description for Facilities Director | 107 |
| 5. Approve/deny the recommended personnel for appointment to the Certified Sick Leave Council | 109 |
| 6. Approve/deny High School Graduation Dates, Times, and Locations as presented -Lakeland High School: June 7, 2017- 7:00 p.m. at Real Life Ministries -Timberlake High School: June 9, 2017- 6:00 p.m. at Timberlake High School | |
| 7. Approve/deny Lakeland High School and Timberlake High School Winter Athletic Schedules as presented | 110 |
| 8. Approve/deny updates with the Strategic Plan | 122 |
| J. <u>Discussion Agenda</u> | |
| 1. 1st Read for Policies- #5105 Certificated Personnel Re-employment & #5400 Leaves of Absence | 142 |
| 2. 1st Read for Policy #5340-Evaluation of Certificated Personnel | 154 |
| 3. September 29th ISBA Region I Meeting- Recap | |
| 4. Correspondence | |
| a. Discipline Reports | 169 |
| b. Other | 181 |
| K. <u>Executive Session per Idaho Code 74-206 (1) (b)</u> | |
| 1. Personnel 2016-A | |
| L. <u>Executive Session Action Items</u> | |

General Fund (100)

2016-17 Revenue Budget

| | | Approved FY 2016-17 | Budget Amendment | Amended Budget |
|--------------|--------------------------------|------------------------|---------------------|-------------------|
| 411200 | LEVY - SUPPLEMENTAL | \$ 5,300,000 | | \$ 5,300,000 |
| 411300 | LEVY - EMERGENCY | 20,000 | 802,585 | 822,585 |
| 411400 | LEVY - TORT | 50,000 | | 50,000 |
| 413000 | PENALTY/INT ON DELINQUENT TAXS | 69,000 | | 69,000 |
| 415000 | EARNINGS ON INVESTMENT | 5,000 | | 5,000 |
| 418100 | COMMUNITY EDUCATION | 500 | | 500 |
| 419900 | OTHER LOCAL REVENUE | 68,000 | | 68,000 |
| 419901 | OTHR LOCAL-N/R TUITION | 38,200 | | 38,200 |
| 419902 | AWARDS BANQUET | 5,200 | | 5,200 |
| 431100 | BASE SUPPORT | 17,442,801 | 127,199 | 17,570,000 |
| 431200 | TRANSPORTATION SUPPORT | 1,100,000 | | 1,100,000 |
| 431600 | TUITION EQUIVALANCY | - | | - |
| 431800 | STATE PAID BENEFITS | 2,289,095 | | 2,289,095 |
| 431900 | OTHER SCHOOL SUPPORT | 1,394,051 | (700,947) | 693,104 |
| 437000 | LOTTERY/ADDTNL ST MAINTENANCE | 248,000 | | 248,000 |
| 438000 | REVENUE IN LIEU OF TAXES | 63,977 | | 63,977 |
| 439000 | OTHER SCHOOL REVENUE-ONE TIME | - | | - |
| 442000 | UNRESTRICTED GRANTS, IND | 165,000 | | 165,000 |
| Total | | \$ 28,258,824 | 228,837 | 28,487,661 |

GENERAL FUND 100

2016-17 Expense Budget

Approved **Budget** **Amended**
16-17 **Amendment** **Budget**

Elementary - 100 E 512

| | | | |
|---------------------|---------------------|-------------------|---------------------|
| Salaries & Benefits | \$ 6,380,300 | \$ 526,302 | \$ 6,906,602 |
| Other | 260,774 | (96,002) | 164,772 |
| Total | \$ 6,641,074 | \$ 430,300 | \$ 7,071,374 |

Secondary - 100 E 515

| | | | |
|---------------------|---------------------|---------------------|---------------------|
| Salaries & Benefits | \$ 6,803,930 | \$ (110,611) | \$ 6,693,319 |
| Other | 232,440 | (34,221) | 198,219 |
| Total | \$ 7,036,370 | \$ (144,832) | \$ 6,891,538 |

Alternative - 100 E 517

| | | | |
|---------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | \$ 540,679 | \$ (1,884) | \$ 538,795 |
| Other | 5,840 | (654) | 5,186 |
| Total | \$ 546,519 | \$ (2,538) | \$ 543,981 |

Special Education - 100 E 521

| | | | |
|---------------------|---------------------|---------------------|-------------------|
| Salaries & Benefits | \$ 1,345,725 | \$ (371,798) | \$ 973,927 |
| Other | 13,800 | 1,260 | 15,060 |
| Total | \$ 1,359,525 | \$ (370,538) | \$ 988,987 |

Gifted and Talented (STRIVE) -100 E 524

| | | | |
|---------------------|------------------|------------------|-------------------|
| Salaries & Benefits | \$ 81,673 | \$ 15,519 | \$ 97,192 |
| Other | 10,750 | | 10,750 |
| Total | \$ 92,423 | \$ 15,519 | \$ 107,942 |

Extracurricular - 100 E 531

| | | | |
|---------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | \$ 650,782 | \$ (6,276) | \$ 644,506 |
| Other | 70,250 | | 70,250 |
| Total | \$ 721,032 | \$ (6,276) | \$ 714,756 |

Summer School - 100 E 541

| | | | |
|---------------------|------------------|-------------|------------------|
| Salaries & Benefits | \$ 68,973 | | \$ 68,973 |
| Other | 250 | | 250 |
| Total | \$ 69,223 | \$ - | \$ 69,223 |

Community Education - 100 E 542

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

GENERAL FUND 100

2016-17 Expense Budget

Approved **Budget** **Amended**
16-17 **Amendment** **Budget**

Guidance and Health - 100 E 611

| | | | |
|---------------------|---------------------|------------------|---------------------|
| Salaries & Benefits | \$ 1,060,226 | \$ 86,275 | \$ 1,146,501 |
| Other | 16,092 | | 16,092 |
| Total | \$ 1,076,318 | \$ 86,275 | \$ 1,162,593 |

Ancillary Services - 100 E 616

| | | | |
|---------------------|-------------------|-------------|-------------------|
| Salaries & Benefits | \$ 567,655 | | \$ 567,655 |
| Other | 123,500 | | 123,500 |
| Total | \$ 691,155 | \$ - | \$ 691,155 |

Professional Development - 100 E 621

| | | | |
|---------------------|-------------------|-------------|-------------------|
| Salaries & Benefits | \$ 251,739 | | \$ 251,739 |
| Other | 166,854 | | 166,854 |
| Total | \$ 418,593 | \$ - | \$ 418,593 |

Library - 100 E 622

| | | | |
|---------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | \$ 507,337 | \$ 2,708 | \$ 510,045 |
| Other | 49,899 | (5,295) | 44,604 |
| Total | \$ 557,236 | \$ (2,587) | \$ 554,649 |

Instructional Tech - 100 E 623

| | | | |
|---------------------|-------------------|---------------------|-------------------|
| Salaries & Benefits | \$ 375,193 | \$ (30,983) | \$ 344,210 |
| Other | 185,894 | (74,471) | 111,423 |
| Total | \$ 561,087 | \$ (105,454) | \$ 455,633 |

Board of Trustees - 100 E 631

| | | | |
|-------|-----------|--|-----------|
| Other | \$ 93,585 | | \$ 93,585 |
|-------|-----------|--|-----------|

District Administration - 100 E 632

| | | | |
|---------------------|-------------------|-----------------|-------------------|
| Salaries & Benefits | \$ 545,734 | | \$ 545,734 |
| Other | 43,250 | 5,400 | 48,650 |
| Total | \$ 588,984 | \$ 5,400 | \$ 594,384 |

School Administration - 100 E 641

| | | | |
|---------------------|---------------------|-------------------|---------------------|
| Salaries & Benefits | \$ 2,165,243 | | \$ 2,165,243 |
| Other | 38,400 | (1,309) | 37,091 |
| Total | \$ 2,203,643 | \$ (1,309) | \$ 2,202,334 |

GENERAL FUND 100

2016-17 Expense Budget

Approved **Budget** **Amended**
16-17 **Amendment** **Budget**

Business Operations - 100 E 651

| | | | |
|---------------------|-------------------|-------------|-------------------|
| Salaries & Benefits | \$ 286,271 | | \$ 286,271 |
| Other | 5,000 | | 5,000 |
| Total | \$ 291,271 | \$ - | \$ 291,271 |

Administrative Tech - 100 E 656

| | | | |
|---------------------|------------------|-------------|------------------|
| Salaries & Benefits | \$ - | | \$ - |
| Other | 88,310 | | 88,310 |
| Total | \$ 88,310 | \$ - | \$ 88,310 |

Custodial and Utilities - 100 E 661

| | | | |
|---------------------|---------------------|------------------|---------------------|
| Salaries & Benefits | \$ 843,054 | \$ 24,469 | \$ 867,523 |
| Other | 1,068,624 | | 1,068,624 |
| Total | \$ 1,911,678 | \$ 24,469 | \$ 1,936,147 |

Grounds - 100 E 663

| | | | |
|---------------------|------------------|-------------|------------------|
| Salaries & Benefits | \$ - | | \$ - |
| Other | 67,500 | | 67,500 |
| Total | \$ 67,500 | \$ - | \$ 67,500 |

Maintenance - 100 E 664

| | | | |
|---------------------|-------------------|-------------|-------------------|
| Salaries & Benefits | \$ 697,834 | | \$ 697,834 |
| Other | 233,000 | | 233,000 |
| Total | \$ 930,834 | \$ - | \$ 930,834 |

Transportation - 100 E 681

| | | | |
|---------------------|---------------------|-------------|---------------------|
| Salaries & Benefits | \$ 1,240,018 | | \$ 1,240,018 |
| Other | 368,791 | | 368,791 |
| Total | \$ 1,608,809 | \$ - | \$ 1,608,809 |

District Vehicles - 100 E 683

| | | | |
|---------------------|------------------|-------------|------------------|
| Salaries & Benefits | \$ - | | \$ - |
| Other | 36,395 | | 36,395 |
| Total | \$ 36,395 | \$ - | \$ 36,395 |

| | | | |
|----------------------------------|-------------------|------------------|-------------------|
| Transfers Out - 100 E 920 | \$ 416,722 | \$ 14,000 | \$ 430,722 |
|----------------------------------|-------------------|------------------|-------------------|

| | | | |
|--------------------------------|----------------------|-------------------|----------------------|
| Contingency - 100 E 950 | \$ 250,000 | \$ 286,408 | \$ 536,408 |
| Total | \$ 28,258,824 | \$ 228,837 | \$ 28,487,661 |

SPECIAL FUNDS 220-420

2016-17 Revenue & Expense Budget

| | Approved 16-17 | Budget Amendment | Amended Budget |
|---------------------------|-------------------|---------------------|-------------------|
| FEDERAL FOREST 220 | | | |
| Revenue | \$ 30,650 | | \$ 30,650 |
| Salaries & Benefits | \$ - | | \$ - |
| Other | 30,650 | | 30,650 |
| Total | \$ 30,650 | | \$ 30,650 |

| | | | |
|-------------------------|-------------------|--|-------------------|
| BASE PROGRAM 232 | | | |
| Revenue | \$ 270,760 | | \$ 270,760 |
| Salaries & Benefits | \$ 234,752 | | \$ 234,752 |
| Other | 36,008 | | \$ 36,008 |
| Total | \$ 270,760 | | \$ 270,760 |

| | | | |
|---------------------|-------------|-------------------|-------------------|
| LITERACY 242 | | | |
| Revenue | \$ - | \$ 139,500 | \$ 139,500 |
| Salaries & Benefits | \$ - | \$ 132,141 | \$ 132,141 |
| Other | - | 7,359 | 7,359 |
| Total | \$ - | \$ 139,500 | \$ 139,500 |

| | | | |
|------------------------------|------------------|--|------------------|
| PROFFESIONAL TECH 243 | | | |
| Revenue | \$ 75,843 | | \$ 75,843 |
| Salaries & Benefits | \$ - | | \$ - |
| Other | 75,843 | | \$ 75,843 |
| Total | \$ 75,843 | | \$ 75,843 |

| | | | |
|-----------------------|-------------------|----------|-------------------|
| TECHNOLOGY 245 | | | |
| Revenue | \$ 220,314 | - | \$ 220,314 |
| Salaries & Benefits | \$ 150,588 | (5,779) | \$ 144,809 |
| Other | 69,726 | 5,779 | 75,505 |
| Total | \$ 220,314 | - | \$ 220,314 |

| | | | |
|---------------------------|-----------|-----------|------------|
| SAFE/DRUG FREE 246 | | | |
| Revenue | \$ 54,082 | \$ 56,367 | \$ 110,449 |
| Salaries & Benefits | \$ - | | \$ - |
| Other | 54,082 | 56,367 | 110,449 |

SPECIAL FUNDS 220-420

2016-17 Revenue & Expense Budget

| | Approved 16-17 | Budget Amendment | Amended Budget |
|--------------|-------------------|---------------------|-------------------|
| Total | \$ 54,082 | \$ 56,367 | \$ 110,449 |

IRI 247

| | | | |
|--------------------------------|------------|--------------|------|
| Revenue | \$ 139,500 | \$ (139,500) | \$ - |
| Salaries & Benefits | \$ 136,500 | (136,500) | - |
| Other | 3,000 | (3,000) | - |
| Total | \$ 139,500 | \$ (139,500) | \$ - |

PTE KTEC Support 249

| | | | |
|--------------------------------|------------|--|------------|
| Revenue | \$ 166,722 | | \$ 166,722 |
| Salaries & Benefits | \$ - | | \$ - |
| Other | 166,722 | | \$ 166,722 |
| Total | \$ 166,722 | | \$ 166,722 |

TITLE I 251

| | | | |
|--------------------------------|------------|--|------------|
| Revenue | \$ 774,684 | | \$ 774,684 |
| Salaries & Benefits | \$ 734,684 | | \$ 734,684 |
| Other | 40,000 | | \$ 40,000 |
| Total | \$ 774,684 | | \$ 774,684 |

TITLE VIB 257

| | | | |
|--------------------------------|------------|--|------------|
| Revenue | \$ 743,600 | | \$ 743,600 |
| Salaries & Benefits | \$ 739,400 | | \$ 739,400 |
| Other | 4,200 | | \$ 4,200 |
| Total | \$ 743,600 | | \$ 743,600 |

PRESCHOOL 258

| | | | |
|--------------------------------|-----------|--|-----------|
| Revenue | \$ 20,151 | | \$ 20,151 |
| Salaries & Benefits | \$ 20,151 | | \$ 20,151 |
| Other | - | | \$ - |
| Total | \$ 20,151 | | \$ 20,151 |

CARL PERKINS 263

| | | | |
|----------------|-----------|--|-----------|
| Revenue | \$ 57,721 | | \$ 57,721 |
|----------------|-----------|--|-----------|

SPECIAL FUNDS 220-420

2016-17 Revenue & Expense Budget

| | Approved 16-17 | Budget Amendment | Amended Budget |
|---------------------|-------------------|---------------------|-------------------|
| Salaries & Benefits | \$ 57,721 | | \$ 57,721 |
| Other | | | \$ - |
| Total | \$ 57,721 | | \$ 57,721 |

TITLE IIA 272

| | | | |
|---------|------------|--|------------|
| Revenue | \$ 139,943 | | \$ 139,943 |
|---------|------------|--|------------|

| | | | |
|---------------------|-------------------|--|-------------------|
| Salaries & Benefits | \$ 137,443 | | \$ 137,443 |
| Other | 2,500 | | \$ 2,500 |
| Total | \$ 139,943 | | \$ 139,943 |

FOOD SERVICE 290

| | | | |
|---------|--------------|--|--------------|
| Revenue | \$ 1,435,427 | | \$ 1,435,427 |
|---------|--------------|--|--------------|

| | | | |
|---------------------|---------------------|--|---------------------|
| Salaries & Benefits | \$ - | | \$ - |
| Other | 1,433,137 | | \$ 1,433,137 |
| Total | \$ 1,433,137 | | \$ 1,433,137 |

BOND DEBT 310

| | | | |
|---------|--------------|--|--------------|
| Revenue | \$ 1,512,600 | | \$ 1,512,600 |
|---------|--------------|--|--------------|

| | | | |
|---------------------|---------------------|--|---------------------|
| Salaries & Benefits | \$ - | | \$ - |
| Other | 1,474,100 | | \$ 1,474,100 |
| Total | \$ 1,474,100 | | \$ 1,474,100 |

PLANT FACILITY 420

| | | | |
|---------|--------------|-----------|--------------|
| Revenue | \$ 1,174,800 | \$ 14,000 | \$ 1,188,800 |
|---------|--------------|-----------|--------------|

| | | | |
|---------------------|---------------------|------------------|---------------------|
| Salaries & Benefits | \$ - | | \$ - |
| Other | 1,174,800 | 14,000 | \$ 1,188,800 |
| Total | \$ 1,174,800 | \$ 14,000 | \$ 1,188,800 |

| | | | |
|---------------------------------------|---------------------|-------------------------|---------------------|
| GRAND TOTAL - SPECIAL REVENUES | \$ 6,776,007 | \$ <u>70,367</u> | \$ 6,846,374 |
|---------------------------------------|---------------------|-------------------------|---------------------|

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
SPECIAL BOARD MEETING, SEPTEMBER 9, 2016**



7:00 p.m. Special Meeting

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 Rena Olmstead (Zone 1)
Trustee John Shaffer (Zone 2)

Trustee Tim Skubitz (Zone 3) (Absent)
Trustee Brian Wallace (Zone 4)

ADMINISTRATION PRESENT

Superintendent Dr. Becky Meyer
Assistant Superintendent Lisa Sexton
(Absent) Director of Business & Operations Dave
McDowell
Clerk Brook Cunningham

A. Call to Order 7:00 p.m.

Chairman Brown called the meeting to order at 7:02 a.m.

B. Welcome Visitors / Pledge of Allegiance 7:00 p.m.

Chairman Brown gave welcome and led in the pledge.

C. Approve Agenda

Motion was made by TRUSTEE WALLACE and seconded by TRUSTEE SHAFFER to approve the agenda as presented with the requested amendment to the agenda. Motion carried unanimously.

D. Action Items

1. Approve/deny an Emergency Levy for the 2016/17 School Year as presented by Administration

Dr. Meyer presented an estimated worksheet for the levy drafted by Dave McDowell who was not in attendance of the meeting. Estimated levy would be approximately \$650,543. Dr. Meyer said these aren't final numbers but give or take a few students at the end of the day.

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
SPECIAL BOARD MEETING, SEPTEMBER 9, 2016**

Brief discussion was had.

Motion was made by TRUSTEE WALLACE and seconded by TRUSTEE SHAFFER to approve collecting the maximum allowable amount. Hearing all ayes, motion carried unanimously.

2. Approve/deny Alternate Authorization for LJHS math teacher

Asst. Superintendent Lisa Sexton briefed the Board on the need for the alternate authorization for the LJHS math teacher, Elizabeth Veneroso.

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

E. Discussion Items

1. First Read- Policy #2700, #2700P High School Graduation Requirements and #2125 K-3 Reading Intervention

Georgeanne Griffith explained the High School Graduation Requirement policy was revised to become compliant with the new law.

Lisa Sexton spoke on the new K-3 Reading Intervention Program.

Both of these policies are a first read and will be on the September 13, 2016 Board agenda for approval.

Some discussion was had regarding enrollment numbers (follow-up from the Emergency Levy section).

F. Adjournment

Meeting adjourned at 7:17 p.m.

Attest:

Larry Brown, Chairman

Respectfully Submitted:

Brook A. Cunningham

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
REGULAR BOARD MEETING, SEPTEMBER 13, 2016**

LAKELAND JOINT SCHOOL DISTRICT NO. 272

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



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

BOARD MEMBERS PRESENT

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

ADMINISTRATION PRESENT

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

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

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

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

At 5:01 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 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 74-206 (1) (b), Idaho Code, in order to conduct student hearings and to discuss a personnel issue.

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

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
REGULAR BOARD MEETING, SEPTEMBER 13, 2016**

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 Rena Olmstead | X | | |
| Trustee Shaffer | X | | |
| Trustee Tim Skubitz | X | | X |
| Trustee Brian Wallace | | | |

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 Dr. Becky Meyer and Clerk Brook Cunningham.

Athol Elementary Principal Kathy Thomas was present for the student hearing.

1. Student 2016-I

Student 2016-I and mother entered Executive Session at 5:01 p.m.

Student 2016-I and mother exited Executive Session at 5:06 p.m.

Principal Kathy Thomas exited at 5:07 p.m.

2. Personnel

The Board began the personnel discussion at 5:09 p.m. and adjourned from Executive Session at 5:51 p.m.

C. **Board Work Session 5:45 p.m.**

This item was tabled to next meeting.

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

At 6:00 p.m. Chairman Brown gave welcome and led in the pledge.

E. **Approve Agenda**

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

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
REGULAR BOARD MEETING, SEPTEMBER 13, 2016**

F. Consent Agenda

1. Minutes of Previous Meeting(s) -Regular Board meeting 08/08/2016
2. Regular and Special Bills

Motion made by TRUSTEE WALLACE and seconded by TRUSTEE SHAFFER to approve the Consent Agenda as presented.

Chairman Brown questioned the city fee for the permit regarding the flag pole at John Brown Elementary. McDowell responded that JBE received a new flag pole and was required by the city to have a permit.

Brian Wallace asked if the crosswalk issue had been resolved at Lakeland High School. Dr. Meyer commented that we would be paying for additional crossing guard at that spot.

Chairman Brown called for a vote of approval on the consent agenda. Hearing all ayes, motion carried.

G. Report and Presentation Agenda

1. LEA

LEA President Jason Bradbury was present. He informed that the first Executive Council meeting of the LEA is tomorrow night and he is trying to recruit more members. He is excited to be meeting with Dr. Meyer and Lisa Sexton every Monday to discuss LEA business.

Dr. Meyer added a thank you to Jason's comments. She feels this is a proactive approach that will help create a bond and interest based bargaining.

Jason Bradbury also commented on how wonderful it was to see all Board members attend the General Meeting this year.

2. Visitor Presentations

Timberlake High School and Timberlake Junior High music teacher, Jeff Gambrino was asked to introduce himself.

3. Staff Reports
 - a. Dr. Becky Meyer

Dr. Meyer provided some quick bullet points. She informed that she and Lisa had gone to every single school classroom and all departments. Georgeanne ran the ship at the district office during those visits. They have received a lot of positive feedback from staff because of the visits.

Dr. Meyer also asked everyone to please follow her on Instagram.

***THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
REGULAR BOARD MEETING, SEPTEMBER 13, 2016***

Dr. Meyer informed that she started first district wide communication with staff last night. She will also do some podcasts for future communication to staff.

Administrators will start learning walks soon. The first learning walk will be at Lakeland Junior High School. Administrators will cover about 4 classroom visits for 6-12 minutes each.

Dr. Meyer asked the Board how they would like to see future principal presentations. Would they like to see them condensed or spread-out. The members agreed they liked last year's format and would like to see them spread out. Administration will work on scheduling the principals.

b. Dr. Meyer on behalf of Lisa Sexton

Dr. Meyer presented a Powerpoint on behalf of Lisa Sexton regarding the new early literacy intervention plan. Kindergarteners who score a 1 or 2 on their reading will be given the opportunity to participate in a full day of Kindergarten. The Powerpoint also reflected the budget of the program. Trustee Wallace questioned the numbers that did not make sense to him. Dr. Meyer stated there had been an update to the budget spreadsheet for this program in which it appeared the Powerpoint had not been updated yet. She will email the spreadsheet to the Board.

c. Dave McDowell
Financial Report

Dave McDowell provided a report has been made a part of these minutes herewith. Dave started with a maintenance update. After a few learning curves from the Lakeland High School art room project a Project Team will be set up going forward prior to any new projects involving all stakeholders of the project.

Maintenance did some curb cuts. All 11 schools were looked at as well as striping the parking lots. Dave spoke on unexpected damage at the LJHS building; he further commented Lakeland Junior High continues to be hard to maintain and costly. The roof project is completed at Timberlake High School and Lakeland High School is still in the process of finishing.

A budget correction was necessary for the current budget year. The final levy amount reported on the amended budget will also include the emergency levy.

Dave applauded Dr. Meyer for her oversight of the budget. He stated it was a breath of fresh air. He appreciates the budget team that was created this year and feels like the District is headed in the right direction. Within the amended budget there will also be a contingency in the revision.

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
REGULAR BOARD MEETING, SEPTEMBER 13, 2016**

Dave informed we repaid our ERATE dollars. \$193,000 was repaid for the phone portion. Dave said we were trying to come up with payment terms and that is why the payment was late. The check has been received and applied to our account. Our appeal for the WAN is still in process. He also commented because we are in appeal cycle we are still have ERATE of \$160,000 for this year.

Fatbeam is getting project comments for the cities and other affected entities in order to move forward.

Quantum Energy is to install new lighting fixtures that are more efficient (LED's). Avista has a really good rebate thus being cost neutral to the District.

Food Service replaced hot/cold carts as well as other several items.

The Summer School Food Program went well. Additionally, Food Service was awarded a grant to replace milk cooler at Timberlake High School. Dave informed the District owns all equipment related to Food Service.

2) Moody Rating Report

Dave reported that for the 2nd year in a row the District's rating has been downgraded on the bonds.

H. **Action Agenda**

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

Motion made by TRUSTEE SHAFFER and seconded by TRUSTEE WALLACE to approve hiring new personnel as presented. Hearing all ayes, motion carried.

2. Approve/deny supplemental contracts (Please table this item to next month)

Motion made by TRUSTEE WALLACE and seconded by TRUSTEE SHAFFER to table this item to the next meeting. Hearing all ayes, motion carried.

3. Approve/deny transportation route changes/additions

There were no route changes, therefore no action was taken.

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

***THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
REGULAR BOARD MEETING, SEPTEMBER 13, 2016***

Motion made by TRUSTEE SHAFFER and seconded by TRUSTEE WALLACE to approve the athletic schedules as presented. Hearing all ayes, motion carried.

5. Approve/deny- Revised Policy #2700 & 2700P High School Graduation Requirements as presented

Georgeanne Griffith informed the policy cleans up language on the ISAT testing.

Motion made by TRUSTEE WALLACE and seconded by TRUSTEE OLMSTEAD to approve the policies as presented. Hearing all ayes, motion carried.

6. Approve/deny Policy #2125 K-3 Reading Intervention as presented

Motion made by TRUSTEE SHAFFER and seconded by TRUSTEE WALLACE to approve the policy as presented. Hearing all ayes, motion carried.

7. Approve/deny to transfer Kootenai Tribe of Idaho donation of \$3,000 to the Lakeland Education Foundation

Motion made by TRUSTEE SHAFFER and seconded by TRUSTEE WALLACE to approve transferring the money to the Lakeland Education Foundation as presented. Hearing all ayes, motion carried.

8. Approve/deny recommended fund transfers

Chairman Brown asked for clarification on what this means. Dave provided an explanation regarding bus depreciation. Wallace commented that really bus depreciation should have it's own fund.

Motion made by TRUSTEE SHAFFER and seconded by TRUSTEE WALLACE to approve the recommended transfer as presented. Hearing all ayes, motion carried.

9. Approve/deny to Expel Student 2016-I

Motion made by TRUSTEE WALLACE and seconded by TRUSTEE SHAFFER to expel Student 2016-I for 1 calendar but modify the expulsion to allow the student to come back immediately with a behavior and academic plan provided by administration. Hearing all ayes, motion carried.

10. Approve/deny the 2016-17 Member Agreement with IDLA

Motion made by TRUSTEE WALLACE and seconded by TRUSTEE OLMSTEAD to approve the 2016-17 Member Agreement with IDLA as presented.

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
REGULAR BOARD MEETING, SEPTEMBER 13, 2016**

11. Approve/deny Special Service agreements as presented

Motion made by TRUSTEE WALLACE and seconded by TRUSTEE SHAFFER to approved the agreements as presented. Hearing all ayes, motion carried.

12. Approve/deny Athletic Trainer Job Description as presented

Dr. Meyer provided background leading up to this job description. She informed the intent was to hire this individual as an independent contractor but because of certain laws the District is not able to do that. This position is being established with as an hourly position with no cell phone or mileage. Both local Physical Therapists are donating funds to the District to assist with the District's portion for the employee's taxes and benefits. Concerns regarding Overtime and Comp. time were discussed.

Motion made by TRUSTEE SHAFFER and seconded by TRUSTEE WALLACE to approve the Athletic Trainer Job Description as presented. Hearing all ayes, motion carried.

I. **Discussion Agenda**

1. 1st Read on Policies #2425- Parental Rights & #2435- Advanced Opportunities

Georgeanne provide the background on both of the policies. The Advanced Opportunities policy had been brought to the table due to a major re-write of the law.

2. Field Experience Agreement with NIC for 2016

Information only.

3. LCSC Agreement

Information only.

4. Idaho Career Information System's Agreement (CIS) with the Department of Labor

Information only.

5. ISBA Conference

Discussion was had on when everyone would like to return.

6. Research Studies

Dr. Meyer informed that currently there are 3 research studies going on within the District. Those study project summaries are within in the Board's packet.

***THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
REGULAR BOARD MEETING, SEPTEMBER 13, 2016***

7. Hayden Canyon Charter Hearing with the Idaho Public Charter Commission-
October 13, 2016, 9:00 a.m.

Information only.

- 8. Correspondence
 - a. Board recognition letters

Meeting adjourned at 7:47.

Attest:

Respectfully Submitted:

Larry Brown, Chairman

Brook Cunningham, Clerk

Lakeland Joint School District No. 272

Office of the Superintendent

P.O. Box 39

Rathdrum, ID 83858

| | | | |
|--|---|--------------|-------|
| Board of Trustees | | | |
| Regular School Board Meeting 10-18-16 | | | |
| Gross Salaries | | 1,669,854.26 | |
| Gross Benefits | | 470,445.64 | |
| | | | |
| Flores, Ysidro | Advance for Fuel/Meals - Cross Country Meet in Boise | 599.00 | |
| Fox, Hilary | Advance for Fuel/Meals - Cross Country Meet in Missoula | 258.00 | |
| Idaho Department of Education | Fingerprints/ Alternative Authorization | 134.95 | |
| Idaho State Tax Commission | Sales Tax- Rotaty Sales, Computer Sales, Adult Meals | 62.92 | |
| Petty Cash | Petty Cash Replenishment - Courier | 461.84 | |
| State of ID Criminal History Unit | Fingerprints / Base | 195.00 | |
| | | | |
| | Total | 1,711.71 | |
| | | | |
| | | | |
| Air Tech Mechanical | Service (LHS AC Units) | 18,600.00 | 90852 |
| Alsco | Coverall Service | 140.46 | 90853 |
| Arthur, Don | Tran - CDL Skills Testing | 60.00 | 90854 |
| Arthur, Karen | Tran - CDL Skills Testing | 120.00 | 90855 |
| | | | |
| B & H Photo | Tech Supplies | 781.50 | 90856 |
| Bar Circle "S" Water | GE/ August 2016 Water | 2,027.32 | 90857 |
| Brooklyn Publishers | Instructional Supplies | 64.50 | 90858 |
| | | | |
| Certiport | Instructional Supplies | 1,346.00 | 90859 |
| Chartwells | August 2016 Food Service | 55,701.77 | 90927 |
| Clark, Ruth | Expense Claim Reimbursement | 65.00 | 90860 |
| Coeur d'Alene Garbage | Dumpster Dumping 8/1-8/31/16 | 67.00 | 90861 |
| Coeur d'Alene Press | District Newsletter | 1,600.00 | 90862 |
| | | | |
| DeLage Landen Financial Services | Copier Lease 8/15-9/14/16 | 862.79 | 90863 |
| Demco | Library Supplies | 685.21 | 90864 |
| | | | |
| EPS Literacy | Instructional Supplies | 30.15 | 90865 |
| | | | |
| Follett | Library Supplies | 103.60 | 90866 |
| Frontline Education | Aesop Subscription Startup (Substitutes) | 4,250.00 | 90867 |
| | | | |
| Gerstenberger, Judy | August 2016 Mileage | 39.55 | 90868 |
| Geyer Instructional Products | Instructional Supplies | 370.19 | 90869 |
| Gopher | Instructional Supplies | 685.61 | 90870 |
| Great Lakes Sports | Instructional Supplies | 293.84 | 90871 |
| | | | |
| Hansen, Debbie | August 2016 Mileage | 114.70 | 90872 |
| Harding, Michele | August 2016 Mileage | 22.40 | 90873 |
| Houghton Mifflin Harcourt | Instructional Supplies 20 | 560.50 | 90874 |

| | | | |
|----------------------------------|---|-----------|-------|
| Hutson, Lindsay | August 2016 Mileage | 20.30 | 90875 |
| Intermountain Security | Maint Supplies | 828.00 | 90876 |
| Interstate Office Supply | Office Supplies | 10.13 | 90877 |
| Isbell, Lee | August 2016 Mileage | 109.90 | 90878 |
| JW Pepper | Instructional Supplies | 647.99 | 90879 |
| Larsen, Solar | IDLA Refund | 225.00 | 90880 |
| Les Schwab | Maint Supples/ Service | 50.79 | 90881 |
| Library Store | Library Supplies | 212.81 | 90882 |
| Lowe's | Maint Supplies | 2,434.41 | 90883 |
| MacBride, Carrie | Expense Claim Reimbursement | 65.00 | 90884 |
| McDowell, David | Expense Claim Reimbursement | 159.99 | 90885 |
| McGraw Hill Education | Instructional Supplies | 497.18 | 90886 |
| Nasco | Instructional Supplies | 193.31 | 90887 |
| New Management, Inc. | Office Supplies | 346.50 | 90888 |
| Oxarc | Maint - Cylinder Rental | 91.74 | 90889 |
| Parson, Chad | August 2016 Mileage | 40.70 | 90890 |
| Pearson Education | Instructional Supplies | 683.74 | 90891 |
| Powerschool | Subscription Renewal | 20,335.00 | 90892 |
| Progressive Printing, Inc. | Office Supplies | 766.00 | 90893 |
| Provantage | District Wide Toner | 707.73 | 90894 |
| Rathdrum Chamber of Commerce | September 2016 Chamber Lunches | 240.00 | 90896 |
| Rathdrum, City of | August 2016 Water/ Sewer | 6,024.24 | 90895 |
| Ricoh | Aug/Sept Group Charges - New Copy Machine, Supplies | 16,270.81 | 90897 |
| Riddell All American | Sports Equipment | 4,542.66 | 90898 |
| Riverside Hotel | Lodging (Becky Meyer) 8/3-8/5/16 IASA Conference | 297.00 | 90899 |
| Rochester 100 Inc. | Instructional Supplies | 937.50 | 90900 |
| S & S Worldwide | Instructional Supplies | 498.27 | 90901 |
| Sexton, Lisa | August 2016 Mileage | 19.20 | 90902 |
| Spirit Lake, City of | August 2016 Water/ Sewer | 2,683.83 | 90903 |
| Spokane Restaurant Equipment | Food Service Equipment | 1,267.48 | 90904 |
| Subscription Services of America | Library Supplies | 1,481.56 | 90905 |
| Summit Environmental, Inc. | Mold Remediation (Food Service) | 1,055.00 | 90906 |
| Supreme School Supply | Office Supplies | 57.67 | 90907 |
| Sweetwater | Sound System (Reimbursed by GE) | 1,268.72 | 90908 |
| Taormina, Terrin | Refund Food Service Payment | 14.60 | 90909 |
| TASB | Boardbook Membership Renewal | 2,000.00 | 90910 |
| Timberlake High School | Reimbursement for Cascade Relay | 500.00 | 90911 |
| Timberland Construction Services | | 3,630.00 | |
| Time Warner Cable | District Phone Service 9/8-10/7/16 | 14,740.00 | 90913 |
| Torgy Novus Windshield Repair | Tran - Windshield Repair | 88.00 | 90914 |
| Unity School Bus Parts | Tran - Supplies | 216.30 | 90915 |
| Verizon Wireless | Cell Usage 7/23-8/22/16 | 1,476.35 | 90916 |
| Virco | Furniture (LHS New Classroom) | 11,037.72 | 90917 |
| Visa Cardmember Services | Office Furniture, Assessment Services | 522.36 | 90918 |

| | | |
|----------------------------------|--|------------|
| Kepco LLC | Office Supplies | 62.52 |
| Kootenai County Solid Waste | August 2016 Refuse, Garbage Fee | 1,135.30 |
| Kootenai Electric Coop | AE/ GE Electric 8/15-9/15/16 | 2,500.67 |
| Lakeland Education Foundation | Kootenai Tribe of Idaho Donation | 3,000.00 |
| LaMotte | Instructional Supplies | 64.79 |
| Longwell + Trapp Architects | Architectural Services | 342.75 |
| Midway Parts | Maint Supplies, Equipment | 1,308.69 |
| Motor Electric Works | Maint - Equipment | 1,318.04 |
| Mountain Consulting Services | Asbestos Inspection, TEM Clearance (LJH) | 1,100.00 |
| Napa Auto Parts | Maint/ Trans Supplies | 214.34 |
| O'Reilly Auto Parts | Tran Supplies | 215.00 |
| Pearson Education | Textbooks, Test Scoring Forms | 1,417.40 |
| Perma-Bound | Library Materials | 1,383.96 |
| PlumbMaster | Maint Supplies | 1,118.04 |
| Post Falls Glass & Screen | Maint Supplies | 430.00 |
| Positive Promotions | Instructional Supplies | 333.01 |
| Pro-Ed | Instructional Supplies | 61.60 |
| Scholastic Books | Instructional Supplies | 2,527.14 |
| Seattle Pottery Supply, Inc. | Maint Supplies (LHS Art Room) | 566.00 |
| SmileMakers | Instructional Supplies | 100.42 |
| Spokane Restaurant Supply | Food Service Equipment | 5,277.04 |
| Spokesman Review | Library Materials | 60.00 |
| Subscription Services of America | Library Materials | 1,192.62 |
| Summit Environmental, Inc | Maint - Asbestos Abatement | 2,485.00 |
| Sun Rental Post Falls | Maint -Fork Lift Rental | 530.49 |
| Time For Kids | Library subsription | 133.80 |
| TLI Sewer | October 2016 Sewer (TLE) | 676.00 |
| Vowac | Instructional Supplies | 215.04 |
| Wayfair | Office Equipment | 1,139.99 |
| Western Mountain Bus Sales | Tran Supplies | 72.38 |
| Western Records Destruction | Maint - On Site Shredding | 295.00 |
| | Total 9/30/16 | 114,108.97 |
| Alsco | Coverall Services | 46.82 |
| Arthur, Don | Tran - CDL Skills Testing | 60.00 |
| Auch, Connor | Expense Claim Reimbursement | 42.00 |
| Avriett, Tara | Food Service Refund | 7.00 |
| Carey, Sarah | Expense Claim Reimbursement | 15.00 |
| CDW Government, Inc | Tech/ Equipment, License | 11,476.28 |
| Carey, Amanda | Expense Claim Reimbursement | 112.00 |
| Coeur d'Alene Press | District Legal Ads | 113.41 |

| | | |
|-------------------------------|--------------------------------------|--------------|
| Duncan, Terri | Expense Claim Reimbursement | 5.50 |
| Flores, Ysidro | Expense Claim Reimbursement | 25.00 |
| Fox, Hilary | Expense Claim Reimbursement | 15.00 |
| Frasu, Colleen | Expense Claim Reimbursement | 65.00 |
| Gordon, Erik | Stipend for Professional Development | 500.00 |
| Holmes, Victor | Expense Claim Reimbursement | 15.00 |
| Hunteman, Genie | Stipend for Professional Development | 452.00 |
| Idaho Department of Education | Fingerprinting | 510.75 |
| Lakeland High School | Reimb/ Connor Auch CIS Workshop | 20.00 |
| Lowe's | Equipment | 89.24 |
| McHatton | Expense Claim Reimbursement | 10.00 |
| North Kootenai Water District | TLE Water/ Fire 8/16 - 9/15/2016 | 2,526.54 |
| O'Meara, William | Expense Claim Reimbursement | 20.00 |
| Peters, Jessie | Expense Claim Reimbursement | 6.50 |
| Petty Cash | Petty Cash Replenishment - Courier | 117.54 |
| Prather, Barbara | Expense Claim Reimbursement | 15.00 |
| Promotions Plus, LLC | Instructional Supplies | 495.00 |
| Reed, Patricia | Expense Claim Reimbursement | 5.00 |
| Rhoades, Brian | Expense Claim Reimbursement | 83.00 |
| Rice, DeeAnn | Expense Claim Reimbursement | 92.69 |
| Rucker, Paula | Expense Claim Reimbursement | 35.00 |
| Sines, Margaret | Expense Claim Reimbursement | 5.00 |
| Somerlot, Dawn | Expense Claim Reimbursement | 65.00 |
| Sommers, Mollie | Expense Claim Reimbursement | 5.00 |
| Tanner, Diana | Expense Claim Reimbursement | 5.00 |
| | Expense Claim Reimbursement | 10.00 |
| Woolley, Trina | | |
| | Total | 17,066.27 |
| | | |
| | | |
| | Totals | |
| | (Checks paid off-cycle) | 1,711.71 |
| | 9/15/2016 | 194,083.53 |
| | 9/22/2016 | 177,615.53 |
| | 9/30/2016 | 114,108.97 |
| | 10/7/2016 | 17,066.27 |
| | | |
| | Gross Salaries | 1,669,854.26 |
| | Gross Benefits | 470,445.64 |
| | | |
| | Grand Total (9/16/2016 - 10/7/2016) | 2,644,885.91 |

Lakeland Joint School District No. 272

Office of the Superintendent

P.O. Box 39

Rathdrum, ID 83858

| | | | |
|-------------------------------------|--|--|-----------|
| Board of Trustees | | | |
| Regular School Board Meeting | | | |
| 10/18/2016 | | | |
| Additional Bills | | | |
| A-L Compressed Gas | Instructional Supplies | | 1,080.84 |
| AlSCO | Coverall Services | | 93.64 |
| American Express | Instructional supplies, Equipment, Tech Supplies, Travel | | 27,093.94 |
| American Time | Maint Equipment | | 549.78 |
| Amos, Kelly | Expense Claim Reimbursement/ Sept 2016 Mileage | | 359.00 |
| Anderson, Julian & Hull | Legal Expenses | | 605.00 |
| Athol, City of | AE Water 8/23 - 9/26/16 | | 506.70 |
| Avista | September 2016 Electricity/ Natural Gas | | 29,117.66 |
| Bar Circle "S" | GE Water Sept 2016 | | 441.66 |
| Bio Corporation | Instructional Supplies | | 79.79 |
| Capital One | Instructional Supplies | | 1,218.69 |
| Cass, Tammy | Expense Claim Reimbursement/ Aug & Sept 2016 Mileage | | 169.40 |
| Certiport | Practice Test License | | 1,346.00 |
| Classroom Direct | Instructional Supplies | | 57.74 |
| Coeur d'Alene Garbage | Dumpster Dumping Sept 2016 | | 67.00 |
| Columbia Bank (VISA) | Instructional Supplies/ Equipment | | 2,373.87 |
| Cronnelly, Tim | | | 212.00 |
| DeAustin, BJ | Expense Claim Reimbursement/ Sept 2016 Mileage | | 68.60 |
| Demco | Instructional Supplies | | 207.69 |
| Eagle Manufacturing, Inc. | Maint Supplies | | 127.50 |
| Ednetics | Equipment | | 1,575.00 |
| Erickson, Sharon | Sept 2016 - In-Lieu of Transportation Payment | | 25.30 |
| Evco sound & Electronics | Maint - Service Fire System | | 127.00 |
| Forsythe, Sara | Expense Claim Reimbursement | | 183.74 |
| Harding, Michele | Expense Claim Reimbursement/ Sept 2016 Mileage | | 191.57 |
| Hubert Company | Food Service Supplies | | 437.52 |
| Idaho School Boards Association | ISBA Convention | | 4,065.00 |
| Johnson, Troy | Expense Claim Reimbursement/ Sept 2016 Mileage | | 13.10 |
| McDowell, Dave | Expense Claim Reimbursement/ Sept 2016 Mileage | | 38.30 |
| NCS Pearson | SPED Supplies | | 185.50 |
| North Kootenai Water District | TLE Fire/ Water 8/15 - 9/7/16 | | 2,395.67 |
| North Star Child Development Center | Services (SPED) 9/6 - 9/30/16 | | 4,127.00 |
| Pote, Sheila | Expense Claim Reimbursement/ Sept 2016 Mileage | | 86.55 |
| Rachel's Challenge | Instructional Supplies 26 | | 106.00 |

| | | |
|--------------------------|--|--------------|
| Rathdrum, City of | Water/ Sewer 9/1 - 9/30/16 | 8,025.20 |
| Really Good Stuff | Instructional Supplies | 403.00 |
| Reigel, Lorraine | Expense Claim Reimbursement/ Sept 2016 Mileage | 52.35 |
| Rocket Math | Instructional Supplies | 98.00 |
| | | |
| Scholastic | Instructional Supplies | 443.70 |
| Shilo Inn | All State Music Conference | 276.00 |
| Sexton, Lisa | Expense Claim Reimbursement/ Sept 2016 Mileage | 51.35 |
| Simpson, Jim | Expense Claim Reimbursement/ Sept 2016 Mileage | 390.00 |
| Spirit Lake, City of | SLE Water/ Sewer August 2016 | 2,771.74 |
| | | |
| Time Warner Cable | District Internet Access 10/8 - 11/7/16 | 13,440.10 |
| | | |
| Verizon Wireless | Cell Usage 8/23 - 9/22/16 | 1,478.82 |
| VoWac Publishing Company | SPED Supplies | 93.78 |
| Voyager Sopris | Instructional Supplies | 232.03 |
| | | |
| WalMart | Instructional Supplies | 451.57 |
| Walter E Nelson Co. | Custodial Supplies | 167.60 |
| WCP Solutions | Maint Supplies | 278.33 |
| | | |
| | Total 10/15/16 | 107,987.32 |
| | | |
| | (Checks paid off-cycle) | 1,711.71 |
| | 9/15/2016 | 194,083.53 |
| | 9/22/2016 | 177,615.53 |
| | 9/30/2016 | 114,108.97 |
| | 10/7/2016 | 17,066.27 |
| | 10/15/2016 | 107,987.32 |
| | | |
| | Gross Salaries | 1,669,854.26 |
| | Gross Benefits | 470,445.64 |
| | | |
| | Grand Toalt (9/16/2016 - 10/15/2016) | 2,752,873.23 |

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 | 62964800 | 27.43 | 3122100 | 27.43 | 54.86 | 12/11/2015 | NOV 15 WATER |
| Jan 2013 | 62964800 | 27.43 | 3122100 | 27.43 | 54.86 | 1/15/2016 | DEC 15 WATER |
| Feb 2013 | 62964800 | 27.43 | 3122100 | 27.43 | 54.86 | 2/12/2016 | JAN 16 WATER |
| Mar 2013 | 62964800 | 27.43 | 3216600 | 139.66 | 167.09 | 3/15/2016 | FEB 16 WATER |
| April 2013 | 62964800 | 27.43 | 3245800 | 65.19 | 92.62 | 4/8/2016 | MAR 16 WATER |
| May 2013 | 62970300 | 27.43 | 3275400 | 65.88 | 93.31 | 5/13/2016 | APR 16 WATER |
| June 2013 | 63109700 | 256.94 | 3304300 | 64.67 | 321.61 | 6/15/2016 | MAY 16 WATER |
| | includes adjustment for double credit on 10/1 bill | | | | 7,804.86 | | |
| July 2013 | 63420100 | 554.48 | 3318700 | 39.44 | 593.92 | 7/15/2016 | JUNE 16 WATER |
| Aug 2013 | 64766000 | 2,356.25 | 3321800 | 27.43 | 2,383.68 | 8/15/2016 | JULY 16 WATER |
| Sept 2013 | 65907100 | 1,999.89 | 3324900 | 27.43 | 2,027.32 | 9/15/2016 | AUG 16 WATER |
| Oct 2013 | 66112200 | 371.25 | 3357100 | 70.41 | 441.66 | 10/14/2016 | SEPT 15 WATER |
| Nov 2013 | | | | | | | |
| Dec 2013 | | | | | | | |
| Jan 2014 | | | | | | | |
| Feb 2014 | | | | | | | |
| Mar 2014 | | | | | | | |
| April 2014 | | | | | | | |
| May 2014 | | | | | | | |
| June 2014 | | | | | | | |
| | | | | | 4,852.66 | | |
| 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 (Water 100 661000 331 ??? 000) (Sewer 100 661000 335 080 000) 687-0261

| 2016-17 | | WATER | SEWER | WATER | SEWER | WATER | SEWER | WATER | SEWER | WATER | SEWER | WATER | SEWER |
|------------------|----------|---------------------|-----------------|------------------------|-------------------|------------|-------------------|--------|---------------|--------|---------------|-------|---------------|
| DO (001) | 7.1640.1 | 24.50 | 51.50 | 24.50 | 51.50 | 24.50 | 51.50 | | | | | | |
| TRAN (002) | 7.1660.1 | 28.50 | 51.50 | 28.50 | 60.06 | 28.50 | 51.50 | | | | | | |
| Food Serv | 7.1610.1 | 46.50 | 51.50 | 48.45 | 111.54 | 54.30 | 188.76 | | | | | | |
| JBE (101) | 7.1620.1 | 60.15 | 265.98 | 67.30 | 360.36 | 107.60 | 892.32 | | | | | | |
| JBE Annex(101) | 7.1630.1 | 46.50 | 51.50 | 46.50 | 51.50 | 46.50 | 51.50 | | | | | | |
| BKE (104) | 7.1580.1 | 103.50 | 600.60 | 64.50 | 51.50 | 69.70 | 154.44 | | | | | | |
| BKE Irrig (104) | 4.1585.1 | 817.80 | | 1,125.90 | | 1,094.05 | | | | | | | |
| LJHS (201) | 7.1670.1 | 119.10 | 806.52 | 150.30 | 1,218.36 | 236.75 | 2,359.50 | | | | | | |
| LJHS Field (013) | 4.1650.1 | 418.05 | | 558.45 | | 288.70 | | | | | | | |
| LHS (301) | 7.1570.1 | 84.65 | 351.78 | 71.00 | 171.60 | 91.80 | 446.16 | | | | | | |
| LHS Irrig (007) | 4.0616.1 | 346.15 | | 821.30 | | 662.70 | | | | | | | |
| LHS Field (008) | 4.1600.1 | 715.10 | | 488.90 | | 566.90 | | | | | | | |
| LHS FBF RR | 7.0002.1 | | 51.50 | | 51.50 | | 51.50 | | | | | | |
| MVAS (491) | 7.1590.1 | 95.25 | 128.70 | 154.40 | 163.02 | 173.90 | 205.92 | | | | | | |
| Soccer Fld (005) | 4.0000.1 | 92.40 | | 83.30 | | 126.20 | | | | | | | |
| | | 2,998.15 | 2,411.08 | \$3,733.30 | \$2,290.94 | \$3,572.10 | \$4,453.10 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00 | \$0.00 |
| | | | 5,409.23 | | \$6,024.24 | | \$8,025.20 | | \$0.00 | | \$0.00 | | \$0.00 |
| invoice # | | JULY 16 WATER/SEWER | | AUGUST 16 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 | | | | | | | | | | | | 30 |
| LHS (301) | 7.1570.1 | | | | | | | | | | | | |
| LHS Irrig (007) | 4.0616.1 | | | | | | | | | | | | |
| LHS Field (008) | 4.1600.1 | | | | | | | | | | | | |
| LHS FBF RR | 7.0002.1 | | | | | | | | | | | | |
| MVAS (491) | 7.1590.1 | | | | | | | | | | | | |
| Soccer Fld (005) | 4.0000.1 | | | | | | | | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | |
| | | | 0.00 | | 0.00 | | 0.00 | | | | | | |
| invoice # | | | | | | | | | | | | | |

Food Serv Water Account #290 710000 331 000 000 Sewer Account #290 710000 335 000 000 inv # is June ?? water/sewer

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- | 10/15- | 11/15- | 12/15/2015- | 1/15- | 2/15- | 3/15- | 4/15- | 5/15- |
|--------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | 7/15/2015 | 8/15/2015 | 9/14/2015 | 10/15/2015 | 11/15/2015 | 12/15/2015 | 1/15/2016 | 2/15/2016 | 3/15/2016 | 4/15/2016 | 5/15/2016 | 6/15/2016 |
| 103 AE | 885.07 | 928.08 | 1,247.27 | 1,810.38 | 2,462.65 | 3,049.75 | 3,418.25 | 3,180.63 | 2,640.88 | 2,475.36 | 1,997.00 | 1,740.84 |
| Mtr 95801833 | 64.58 | 71.47 | 75.80 | 89.57 | 100.45 | 93.40 | 91.70 | 95.10 | 80.05 | 65.43 | 52.60 | 49.88 |
| Mtr 83699138 | 806.96 | 843.08 | 1,157.94 | 1,701.06 | 2,342.45 | 2,936.60 | 3,306.80 | 3,065.78 | 2,541.08 | 2,390.18 | 1,924.65 | 1,671.21 |
| Sec Light | 13.53 | 13.53 | 13.53 | 19.75 | 19.75 | 19.75 | 19.75 | 19.75 | 19.75 | 19.75 | 19.75 | 19.75 |
| 105 GE | 776.00 | 776.00 | 942.98 | 1,322.18 | 1,743.38 | 2,315.06 | 2,509.46 | 2,516.90 | 2,013.38 | 1,800.98 | 1,437.38 | 1,536.26 |
| PAID | 1,661.07 | 1,704.08 | 2,190.25 | 3,132.56 | 4,206.03 | 5,364.81 | 5,927.71 | 5,697.53 | 4,654.26 | 4,276.34 | 3,434.38 | 3,277.10 |
| ck date | 7/31/2015 | 8/31/2015 | 9/30/2015 | 10/30/2015 | 11/30/2015 | 12/31/2015 | 1/29/2016 | 2/29/2016 | 3/31/2016 | 4/29/2016 | 5/31/2016 | 6/30/2016 |

FY 2016-17

| | 6/15- | 7/15- | 8/15- | | | | | | | | | |
|--------------|-----------------|-----------------|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 7/15/2016 | 8/15/2016 | 9/15/2016 | | | | | | | | | |
| 103 AE | 1,050.96 | 1,024.90 | 1,335.02 | | | | | | | | | |
| Mtr 5968959 | 49.11 | 50.81 | 56.76 | | | | | | | | | |
| Mtr 83699138 | 982.1 | 954.34 | | | | | | | | | | |
| Sec Light | 19.75 | 19.75 | 19.75 | | | | | | | | | |
| 105 GE | 765.68 | 672.80 | 1,089.14 | | | | | | | | | |
| PAID | 1,816.64 | 1,697.70 | 2,500.67 | 0.00 |
| ck date | 7/29/2016 | 8/31/2016 | 9/14/2016 | | | | | | | | | |

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 2016 | 299027 | 307479 | 8452 | 1,986.15 | 40.00 | 2,026.15 | 8/5/2016 |
| Aug 2016 | 307479 | 318324 | 10845 | 2,486.54 | 40.00 | 2,526.54 | 10/7/2016 |
| Sept 2016 | 318324 | 328600 | 10276 | 2,355.67 | 40.00 | 2,395.67 | 10/14/2016 |
| Oct 2016 | | | | | | | |
| Nov 2016 | | | | | | | |
| Dec 2016 | | | | | | | |
| Jan 2017 | | | | | | | |
| Feb 2017 | | | | | | | |
| Mar 2017 | | | | | | | |
| April 2017 | | | | | | | |
| May 2017 | | | | | | | |
| June 2017 | | | | | | | |
| | | | | | | | |
| July 2017 | | | | | | | |
| Aug 2017 | | | | | | | |
| Sept 2017 | | | | | | | |
| Oct 2017 | | | | | | | |
| Nov 2017 | | | | | | | |
| Dec 2017 | | | | | | | |
| Jan 2018 | | | | | | | |
| Feb 2018 | | | | | | | |
| Mar 2018 | | | | | | | |
| Apr 2018 | | | | | | | |
| May 2018 | | | | | | | |
| June 2018 | | | | | | | |
| | | | | | | | |
| July 2018 | | | | | | | |
| Aug 2018 | | | | | | | |
| Sept 2018 | | | | | | | |
| Oct 2018 | | | | | | | |
| Nov 2018 | | | | | | | |
| Dec 2018 | | | | | | | |
| Jan 2019 | | | | | | | |
| Feb 2019 | | | | | | | |
| Mar 2019 | | | | | | | |
| Apr 2019 | | | | | | | |
| May 2019 | | | | | | | |
| June 2019 | | | | | | | |
| | | | | | | | 0 |

LAKELAND JOINT SCHOOL DISTRICT No. 272

Rathdrum, Idaho

**Audited Financial Statements
For the Year Ended June 30, 2016**

DRAFT

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

**Audited Financial Statements
For the Year Ended June 30, 2016**

DRAFT

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

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LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

MANAGEMENT DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2016

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, 2016.

Financial Highlights

- The 2015-16 fiscal year saw a continuing increase in student enrollment. Start of the year enrollment was up 36 students from the year before. However, over the course of the year, enrollment stayed flat for the majority of the year with a slight drop towards the end. This positive sign allowed the District to budget stable enrollment rather than making budget reductions. The increase was sufficient to allow the District to levy an "emergency levy." The unexpected levy dollars combined with additional state funding allowed the district to balance the budget without continuing to utilize unreserved fund balance. Additionally, the School Board approved a fund balance policy that will help manage the fund balance to appropriate levels on an ongoing basis.
- After two years of not reaching agreement with the teachers association, an agreement has been reached for the 2016-17 contract year. The District issued teacher contracts for FY 2015-2016 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 another large increase in "discretionary funding". This increase allowed the District to fully fund textbooks, library materials, and support staffing. The District also was able to provide salary increases to support staff and administrators.
- In March of 2014 the District passed a two year supplemental levy in the amount of \$4,795,000. It passed with 69% approval. This amount is \$155,000 less than the expiring levy. A new supplemental levy was passed in March of 2016 for the coming year for \$5,300,000 which includes \$300,000 for safety improvements to our schools.
- The building market in Rathdrum has picked up dramatically in a large part due the opening of the new North Idaho Career Technical Center. Accordingly, we anticipate school enrollment to continue rising as evidenced by the 161 student increase for FY2016-2017.

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 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 22-40 of this report.

Required Supplementary Information. The net pension liability schedules provide additional information required by GASB 68.

Required supplementary information can be found on page 41 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 42-60 of this report.

**Government -Wide financial Analysis
Statement of Net Position**

| | <u>2015 - 2016</u> | <u>2014 - 2015</u> | <u>Change</u> |
|--|----------------------------|----------------------------|--------------------------|
| Assets | | | |
| Current and other assets | 13,086,611 | 12,831,053 | 255,558 |
| Capital assets, net | <u>27,318,557</u> | <u>28,353,987</u> | <u>(1,035,430)</u> |
| Total Assets | <u>40,405,168</u> | <u>41,185,040</u> | <u>(779,872)</u> |
| Deferred Outflows of Resources | <u>5,577,862</u> | <u>2,483,015</u> | <u>3,094,847</u> |
| Liabilities | | | |
| Accounts payable and other current liabilities | 5,155,259 | 5,146,429 | 8,830 |
| Long-term liabilities Outstanding | <u>19,486,455</u> | <u>16,792,170</u> | <u>2,694,285</u> |
| Total Liabilities | <u>24,641,714</u> | <u>21,938,599</u> | <u>2,703,115</u> |
| Deferred Inflows of Resources | <u>13,181,383</u> | <u>13,731,301</u> | <u>(549,918)</u> |
| Net Position | | | |
| Net investment in capital assets | 15,178,050 | 15,171,487 | 6,563 |
| Restricted | 1,940,993 | 1,805,571 | 135,422 |
| Unrestricted | <u>(8,959,110)</u> | <u>(8,978,903)</u> | <u>19,793</u> |
| Total Net Position | <u>\$ 8,159,933</u> | <u>\$ 7,998,155</u> | <u>\$ 161,778</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, 2016 was \$8,159,933.

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.

Government- Wide Financial Analysis
Changes in Net Position

| | <u>2015 - 2016</u> | <u>2014 - 2015</u> | <u>Change</u> |
|---|---------------------|---------------------|-------------------|
| Revenues | | | |
| Program Revenues: | | | |
| Charges for services | 409,365 | 416,846 | (7,481) |
| Operating grants and contributions | 4,013,186 | 4,160,971 | (147,785) |
| Capital grants and contributions | 39,418 | 39,418 | - |
| Property taxes | 7,459,710 | 7,399,179 | 60,531 |
| Federal and state revenues | 20,166,086 | 19,066,858 | 1,099,228 |
| Sale or compensation for disposal of fixed assets | 4,665 | - | 4,665 |
| Interest and investment earnings | 4,597 | 54,867 | (50,270) |
| Other | 433,318 | 461,398 | (28,080) |
| Total Revenues | <u>32,530,345</u> | <u>31,599,537</u> | <u>930,808</u> |
| Expenses | | | |
| Program Expenses: | | | |
| Instruction | 17,834,639 | 16,459,001 | 1,375,638 |
| Support services | | | |
| Pupil support | 1,643,851 | 1,478,190 | 165,661 |
| Staff support | 1,460,230 | 1,468,196 | (7,966) |
| District administration | 608,933 | 534,451 | 74,482 |
| School/business administration | 2,489,595 | 2,324,438 | 165,157 |
| Operations/maintenance | 2,890,523 | 2,759,957 | 130,566 |
| Transportation | 1,480,037 | 1,529,466 | (49,429) |
| | <u>2015 - 2016</u> | <u>2014 - 2015</u> | <u>Change</u> |
| Other | 26,796 | 44,202 | (17,406) |
| Child Nutrition | 1,392,143 | 1,416,151 | (24,008) |
| Capital Outlay | 597,384 | 218,524 | 378,860 |
| Debt Service | 419,217 | 432,130 | (12,913) |
| Depreciation, unallocated | 1,331,340 | 1,367,327 | (35,987) |
| Total Expenses | <u>32,174,688</u> | <u>30,032,033</u> | <u>2,178,642</u> |
| Change in Net Position | 355,657 | 1,567,504 | (1,211,847) |
| Net Position – Beginning | 7,998,155 | 17,524,108 | (9,525,953) |
| Net Position – Prior Period Adjustment | (193,879) | (11,093,457) | 10,899,578 |
| Net Position – Ending | <u>\$ 8,159,933</u> | <u>\$ 7,998,155</u> | <u>\$ 161,778</u> |

District Funds

General fund. The General Fund is the chief operating fund of the District. At the end of the current fiscal year the ending fund balance was \$(12,666). The unassigned fund balance decreased by \$64,858 during the current fiscal year.

Expenditures for general District purposes totaled \$26,647,914 a net increase of 1.12% 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.

| | Governmental Activities | | |
|------------------|---|----------------------|-----------------------|
| | Capital Assets Net of Accumulated Depreciation | | |
| | <u>2015 - 2016</u> | <u>2014 - 2015</u> | <u>Change</u> |
| Sites | 1,353,484 | 1,353,484 | - |
| Buildings | 24,803,367 | 25,782,694 | (979,327) |
| Equipment | 486,689 | 564,305 | (77,616) |
| Transportation | 675,017 | 653,503 | 21,514 |
| Total Net Assets | <u>\$ 27,318,557</u> | <u>\$ 28,353,986</u> | <u>\$ (1,035,429)</u> |

At year end, the capital projects fund has a total fund balance of \$118,468.

Long-term Debt. The Debt Service Fund has a total fund balance of \$1,426,373, all of which is reserved for the payment of debt service on general obligation bonds. The fund balance increased by \$32,015.

At year end the District had \$11,955,000 in general obligation bonds outstanding. The debt of the District is secured by an annual tax levy authorized in past years by the patrons.

During the end of the year to meet cash flow needs, the District obtained a short term note of \$400,000 of which \$200,000 was payable at the end of the year.

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

DRAFT

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

STATEMENT OF NET POSITION

June 30, 2016

ASSETS

Current assets

| | | |
|-----------------------------------|-------------------|--|
| Cash | 1,455,921 | |
| Investments | 10,270 | |
| Taxes receivable | 198,024 | |
| Unbilled taxes receivable | 7,621,527 | |
| Other receivables: | | |
| Due from other governmental units | 3,744,297 | |
| Other | 9,227 | |
| Prepaid expenses | 4,333 | |
| Inventory | 43,012 | |
| Total current assets | <u>13,086,611</u> | |

Noncurrent assets

| | | |
|--------------------------------|---------------------|--|
| Non-depreciated capital assets | 1,353,484 | |
| Depreciated capital assets | 50,481,732 | |
| Less: accumulated depreciation | <u>(24,516,659)</u> | |
| Total noncurrent assets | <u>27,318,557</u> | |

Total Assets 40,405,168

DEFERRED OUTFLOWS OF RESOURCES

Pension related items 5,577,862

LIABILITIES

Current liabilities

| | | |
|--|------------------|--|
| Accounts payable and other current liabilities | 3,720,007 | |
| Other post employment benefit payable | 155,252 | |
| Current portion of long-term debt | <u>1,280,000</u> | |
| Total current liabilities | <u>5,155,259</u> | |

Noncurrent liabilities

| | | |
|--------------------------------------|-------------------|--|
| Noncurrent portion of long-term debt | 10,875,000 | |
| Net pension liability | <u>8,611,455</u> | |
| Total noncurrent liabilities | <u>19,486,455</u> | |

Total Liabilities 24,641,714

DEFERRED INFLOWS OF RESOURCES

| | | |
|----------------------------------|-------------------|--|
| Deferred revenue | 5,345 | |
| Unavailable property tax revenue | 7,621,527 | |
| Pension related items | <u>5,554,511</u> | |
| | <u>13,181,383</u> | |

NET POSITION

| | | |
|----------------------------------|--------------------|--|
| Net investment in capital assets | 15,178,050 | |
| Restricted for: | | |
| Debt service | 1,455,035 | |
| Capital projects | 134,548 | |
| Grant programs | 351,410 | |
| Unrestricted | <u>(8,959,110)</u> | |

Total net position \$ 8,159,933

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2016

| | <u>Expenses</u> | <u>Program Revenues</u> | | | <u>Net (Expense)</u> |
|--------------------------------|----------------------|-----------------------------|---|---|--|
| | | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | <u>Capital Grants and Contributions</u> | <u>Revenue and Changes in Net Position</u> |
| | | | | | <u>Governmental Activities</u> |
| FUNCTIONS/PROGRAMS | | | | | |
| Governmental activities: | | | | | |
| Preschool - 12 Instruction | 17,834,639 | - | 1,651,192 | - | (16,183,447) |
| Support Services: | | | | | |
| Pupil support | 1,643,851 | - | 272,532 | - | (1,371,319) |
| Staff support | 1,460,230 | - | - | - | (1,460,230) |
| General Administration | 608,933 | - | - | - | (608,933) |
| School/Business Administration | 2,489,595 | - | - | - | (2,489,595) |
| Maintenance/Custodial | 2,890,523 | - | - | - | (2,890,523) |
| Transportation | 1,480,037 | - | 1,072,990 | - | (407,047) |
| Other services | 26,796 | - | - | - | (26,796) |
| Child Nutrition | 1,392,143 | 409,365 | 1,016,472 | - | 33,694 |
| Capital Outlay | 597,384 | - | - | - | (597,384) |
| Debt Services | 419,217 | - | - | 39,418 | (379,799) |
| Depreciation, unallocated | 1,331,340 | - | - | - | (1,331,340) |
| Total School District | <u>\$ 32,174,688</u> | <u>\$ 409,365</u> | <u>\$ 4,013,186</u> | <u>\$ 39,418</u> | <u>(27,712,719)</u> |
| General Revenues | | | | | |
| Taxes | | | | | |
| | | | | | 5,165,288 |
| | | | | | 49,519 |
| | | | | | 1,433,478 |
| | | | | | 811,425 |
| | | | | | 20,166,086 |
| | | | | | 4,665 |
| | | | | | 433,318 |
| | | | | | 4,597 |
| | | | | | <u>28,068,376</u> |
| | | | | | 355,657 |
| | | | | | 7,998,155 |
| | | | | | <u>(193,879)</u> |
| | | | | | <u>\$ 8,159,933</u> |

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2016

| | General | Debt Service | Capital Projects | Other Governmental Funds | Total Governmental Funds |
|---|---------------------|---------------------|---------------------|--------------------------|--------------------------|
| ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| Assets: | | | | | |
| Cash | 1,455,921 | - | - | - | 1,455,921 |
| Investments | 10,270 | - | - | - | 10,270 |
| Due from other funds | - | 879,946 | - | 369,906 | 1,249,852 |
| Taxes receivable | 137,449 | 38,799 | 21,776 | - | 198,024 |
| Unbilled taxes receivable | 5,348,345 | 1,473,182 | 800,000 | - | 7,621,527 |
| Other receivables: | | | | | |
| Due from other governmental units | 2,612,180 | 536,290 | 300,772 | 295,055 | 3,744,297 |
| Other | 9,227 | - | - | - | 9,227 |
| Prepaid expenses | 4,333 | - | - | - | 4,333 |
| Inventory | - | - | - | 43,012 | 43,012 |
| Total assets | 9,577,725 | 2,928,217 | 1,122,548 | 707,973 | 14,336,463 |
| Deferred outflows of resources | | | | | |
| | - | - | - | - | - |
| TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | \$ 9,577,725 | \$ 2,928,217 | \$ 1,122,548 | \$ 707,973 | \$ 14,336,463 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Due to other funds | 907,849 | - | 160,703 | 181,300 | 1,249,852 |
| Accounts payable | 316,767 | - | 27,297 | 76,638 | 420,702 |
| Accrued payroll and benefits | 2,911,759 | - | - | 97,453 | 3,009,212 |
| Total liabilities | 4,136,375 | - | 188,000 | 355,391 | 4,679,766 |
| Deferred inflows of resources: | | | | | |
| Deferred revenue | 105,671 | 28,662 | 16,080 | 1,172 | 151,585 |
| Unavailable property tax revenue | 5,348,345 | 1,473,182 | 800,000 | - | 7,621,527 |
| Total deferred inflows of resources | 5,454,016 | 1,501,844 | 816,080 | 1,172 | 7,773,112 |
| Fund balances: | | | | | |
| Nonspendable | 4,333 | - | - | 43,012 | 47,345 |
| Restricted | - | 1,426,373 | 118,468 | 308,398 | 1,853,239 |
| Unassigned | (16,999) | - | - | - | (16,999) |
| Total fund balances | (12,666) | 1,426,373 | 118,468 | 351,410 | 1,883,585 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ 9,577,725 | \$ 2,928,217 | \$ 1,122,548 | \$ 707,973 | \$ 14,336,463 |

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

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

June 30, 2016

Total Fund Balances - Governmental Funds 1,883,585

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 51,835,216
Accumulated depreciation (24,516,659)

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. 146,240

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. (104,586)

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 5,577,862
Deferred inflow of resources (5,554,511)

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. (185,507)

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. These liabilities consisted of the following:
General obligation bonds (11,955,000)
Note payable (200,000)
Net pension liability (8,611,455)

Total Net Position - Governmental Activities \$ 8,159,933

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, 2016

| | <u>General</u> | <u>Debt Service</u> | <u>Capital Projects</u> | <u>Other Governmental Funds</u> | <u>Total Governmental Funds</u> |
|---|--------------------|-------------------------|-----------------------------|---|---|
| REVENUES | | | | | |
| Local | 5,430,236 | 1,453,771 | 806,767 | 685,891 | 8,376,665 |
| State | 20,981,191 | 39,418 | - | 347,888 | 21,368,497 |
| Federal | 231,087 | - | - | 2,619,106 | 2,850,193 |
| Total revenues | <u>26,642,514</u> | <u>1,493,189</u> | <u>806,767</u> | <u>3,652,885</u> | <u>32,595,355</u> |
| EXPENDITURES | | | | | |
| Instruction | 15,953,195 | - | - | 2,179,066 | 18,132,261 |
| Support | 10,494,683 | - | - | 238,107 | 10,732,790 |
| Non-instruction | - | - | - | 1,408,448 | 1,408,448 |
| Capital objects | - | - | 791,831 | - | 791,831 |
| Debt service | 200,036 | 1,461,174 | - | - | 1,661,210 |
| Total expenditures | <u>26,647,914</u> | <u>1,461,174</u> | <u>791,831</u> | <u>3,825,621</u> | <u>32,726,540</u> |
| Excess (deficiency) of revenue over/under expenditures | <u>(5,400)</u> | <u>32,015</u> | <u>14,936</u> | <u>(172,736)</u> | <u>(131,185)</u> |
| Other financing sources (uses): | | | | | |
| Transfer in | 10 | - | 103,532 | 166,722 | 270,264 |
| Transfer out | (270,254) | - | - | (10) | (270,264) |
| Loan proceeds | 400,000 | - | - | - | 400,000 |
| Sale or compensation on disposal of fixed assets | 4,665 | - | - | - | 4,665 |
| Total other financing sources (uses) | <u>134,421</u> | <u>-</u> | <u>103,532</u> | <u>166,712</u> | <u>404,665</u> |
| Net change in fund balance | 129,021 | 32,015 | 118,468 | (6,024) | 273,480 |
| Fund balance-Beginning of year | 52,192 | 1,394,358 | - | 357,434 | 1,803,984 |
| Prior period adjustment | (193,879) | - | - | - | (193,879) |
| Fund balance-End of year | <u>\$ (12,666)</u> | <u>\$ 1,426,373</u> | <u>\$ 118,468</u> | <u>\$ 351,410</u> | <u>\$ 1,883,585</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, 2016**

Net change in fund balances - total governmental funds 273,480

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 | 295,911 | |
| Depreciation expense | <u>(1,331,340)</u> | (1,035,429) |

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. (69,674)

Net pension liability adjustments:

| | | |
|--|----------------|---------|
| Fiscal year 2015 employer PERSI contributions recognized as pension expense in the current year. | (2,080,363) | |
| Fiscal year 2016 employer PERSI contributions deferred to subsequent year | 2,094,991 | |
| Pension related amortization expense | <u>410,362</u> | 424,990 |

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. (79,702)

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. 16,992

Loan proceeds are revenues in the governmental funds, but increase the long-term liabilities in the statement of net position and do not affect the statement of activities (400,000)

Repayment of the principal on general bonded indebtedness is an expenditure in the governmental funds, but they reduce long-term liabilities in the statement of net position and do not affect the statement of activities. 1,225,000

Net change in net position of governmental activities \$ 355,657

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, 2016

| | Original Budget | Amended Budget | Actual | Variances | |
|---|--------------------|-------------------|-------------|--|----------------------|
| | | | | Favorable (Unfavorable) Original to Actual | Amended to Actual |
| REVENUES | | | | | |
| Local: | | | | | |
| Taxes | 4,932,300 | 4,932,300 | 5,268,927 | 336,627 | 336,627 |
| Earnings on investments | 35,000 | 35,000 | 4,500 | (30,500) | (30,500) |
| Other | 181,000 | 181,000 | 156,809 | (24,191) | (24,191) |
| Total local | 5,148,300 | 5,148,300 | 5,430,236 | 281,936 | 281,936 |
| State: | | | | | |
| Base program | 16,606,552 | 16,606,552 | 16,609,206 | 2,654 | 2,654 |
| Transportation | 1,150,000 | 1,150,000 | 1,072,990 | (77,010) | (77,010) |
| Tuition equivalency | 52,500 | 52,500 | 68,059 | 15,559 | 15,559 |
| Benefit apportionment | 2,575,000 | 2,575,000 | 2,218,953 | (356,047) | (356,047) |
| Other state support | 679,390 | 679,390 | 643,066 | (36,324) | (36,324) |
| Lottery/additional state maintenance | 247,000 | 247,000 | 247,629 | 629 | 629 |
| Revenue in lieu of taxes | 85,000 | 85,000 | 63,977 | (21,023) | (21,023) |
| Other state revenue | - | - | 57,311 | 57,311 | 57,311 |
| Total state | 21,395,442 | 21,395,442 | 20,981,191 | (414,251) | (414,251) |
| Federal: | | | | | |
| Unrestricted | 135,000 | 135,000 | 231,087 | 96,087 | 96,087 |
| Total revenues | 26,678,742 | 26,678,742 | 26,642,514 | (36,228) | (36,228) |
| EXPENDITURES | | | | | |
| Instruction: | | | | | |
| Salaries | 11,806,840 | 11,806,840 | 11,629,411 | 177,429 | 177,429 |
| Benefits | 3,463,996 | 3,463,996 | 3,436,455 | 27,541 | 27,541 |
| Purchased services | 97,000 | 97,000 | 81,090 | 15,910 | 15,910 |
| Supplies-materials | 685,500 | 685,500 | 806,239 | (120,739) | (120,739) |
| Total instruction | 16,053,336 | 16,053,336 | 15,953,195 | 100,141 | 100,141 |
| Support: | | | | | |
| Salaries | 6,263,362 | 6,263,362 | 6,216,821 | 46,541 | 46,541 |
| Benefits | 1,872,626 | 1,872,626 | 1,864,198 | 8,428 | 8,428 |
| Purchased services | 1,317,300 | 1,317,300 | 1,653,036 | (335,736) | (335,736) |
| Supplies-materials | 755,000 | 755,000 | 626,516 | 128,484 | 128,484 |
| Capital outlay | - | - | 150 | (150) | (150) |
| Insurance | 133,537 | 133,537 | 133,962 | (425) | (425) |
| Total support | 10,341,825 | 10,341,825 | 10,494,683 | (152,858) | (152,858) |
| Debt service: | | | | | |
| Principal | - | - | 200,000 | (200,000) | (200,000) |
| Interest | - | - | 36 | (36) | (36) |
| Total debt service | - | - | 200,036 | (200,036) | (200,036) |
| Total expenditures | 26,395,161 | 26,395,161 | 26,647,914 | (252,753) | (252,753) |
| Excess (deficiency) of revenues other expenditures | 283,581 | 283,581 | (5,400) | (288,981) | (288,981) |
| Other financing sources (uses): | | | | | |
| Transfer in | - | - | 10 | 10 | 10 |
| Transfer out | (283,581) | (283,581) | (270,254) | 13,327 | 13,327 |
| Loan proceeds | - | - | 400,000 | 400,000 | 400,000 |
| Sale or compensation on disposal of fixed assets | - | - | 4,665 | 4,665 | 4,665 |
| Total other financing sources (uses) | (283,581) | (283,581) | 134,421 | 418,002 | 418,002 |
| Net change in fund balance | \$ - | \$ - | 129,021 | \$ 129,021 | \$ 129,021 |
| Fund balance-Beginning of year | | | 52,192 | | |
| Prior period adjustment (See Note 12) | | | (193,879) | | |
| Fund balance-End of year | | | \$ (12,666) | | |

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, 2016

| | Original Budget | Amended Budget | Actual | Variances | |
|--------------------------------|--------------------|-------------------|--------------|--|----------------------|
| | | | | Favorable (Unfavorable) Original to Actual | Amended to Actual |
| REVENUES | | | | | |
| Local: | | | | | |
| Taxes | 1,460,425 | 1,460,425 | 1,453,745 | (6,680) | (6,680) |
| Earnings on investments | 500 | 500 | 26 | (474) | (474) |
| Total local | 1,460,925 | 1,460,925 | 1,453,771 | (7,154) | (7,154) |
| State: | | | | | |
| Other state revenue | 38,500 | 38,500 | 39,418 | 918 | 918 |
| Total revenues | 1,499,425 | 1,499,425 | 1,493,189 | (6,236) | (6,236) |
| EXPENDITURES | | | | | |
| Debt service: | | | | | |
| Principal | 1,025,000 | 1,025,000 | 1,025,000 | - | - |
| Interest | 435,425 | 435,425 | 436,174 | (749) | (749) |
| Total expenditures | 1,460,425 | 1,460,425 | 1,461,174 | (749) | (749) |
| Net change in fund balance | \$ 39,000 | \$ 39,000 | 32,015 | \$ (6,985) | \$ (6,985) |
| Fund balance-Beginning of year | | | 1,394,358 | | |
| Fund balance-End of year | | | \$ 1,426,373 | | |

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

CAPITAL PROJECTS FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Year Ended June 30, 2016

| | Original Budget | Amended Budget | Actual | Variances | |
|--|--------------------|-------------------|-------------------|--|----------------------|
| | | | | Favorable (Unfavorable) Original to Actual | Amended to Actual |
| REVENUES | | | | | |
| Local: | | | | | |
| Taxes | 800,000 | 800,000 | 806,713 | 6,713 | 6,713 |
| Earnings on investments | 150 | 150 | 54 | (96) | (96) |
| Total revenues | <u>800,150</u> | <u>800,150</u> | <u>806,767</u> | <u>6,617</u> | <u>6,617</u> |
| EXPENDITURES | | | | | |
| Capital objects | <u>917,009</u> | <u>917,009</u> | <u>791,831</u> | <u>125,178</u> | <u>125,178</u> |
| Total expenditures | <u>917,009</u> | <u>917,009</u> | <u>791,831</u> | <u>125,178</u> | <u>125,178</u> |
| Excess (deficiency) of revenues over/under expenditures | (116,859) | (116,859) | 14,936 | 131,795 | 131,795 |
| Other financing sources (uses): | | | | | |
| Transfer in | <u>116,859</u> | <u>116,859</u> | <u>103,532</u> | <u>(13,327)</u> | <u>(13,327)</u> |
| Net change in fund balance | <u>\$ -</u> | <u>\$ -</u> | <u>118,468</u> | <u>\$ 118,468</u> | <u>\$ 118,468</u> |
| Fund balance-Beginning of year | | | - | | |
| Fund balance-End of year | | | <u>\$ 118,468</u> | | |

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

FIDUCIARY FUNDS AND COMPONENT UNIT
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2016

| | <u>Agency Funds</u> | <u>Component Unit Lakeland Education Foundation, Inc.</u> |
|--|-------------------------|---|
| ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | | |
| Assets: | | |
| Cash | 76,580 | 96,708 |
| Investments | 316,500 | - |
| Total assets | 393,080 | 96,708 |
| Deferred outflows of resources | - | - |
| Total assets and deferred outflows of resources | \$ 393,080 | \$ 96,708 |
| LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | | |
| Liabilities: | | |
| Due to student groups | 393,080 | - |
| Deferred inflows of resources | - | - |
| Total liabilities and deferred inflows of resources | 393,080 | - |
| NET POSITION | | |
| Restricted | - | 96,708 |
| Total net position | \$ - | \$ 96,708 |

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

COMPONENT UNIT - LAKELAND EDUCATION FOUNDATION, INC.
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FIDUCIARY NET POSITION
June 30, 2016

| | | |
|---------------------------------|---------------|-------------------------|
| REVENUES | | |
| Net investment income | 394 | |
| Restricted donations | <u>35,103</u> | |
| Total revenues | | <u>35,497</u> |
| EXPENSES | | |
| Administrative expenses | 1,114 | |
| Scholarship awards | <u>11,625</u> | |
| Total expenses | | <u>12,739</u> |
| Change in Net Position | | 22,758 |
| Net Position - Beginning | | <u>73,950</u> |
| Net Position - Ending | | <u><u>\$ 96,708</u></u> |

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2016

NOTE 1 Summary of Significant Account Policies

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

Reporting Entity

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

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

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

NOTE 1 Summary of Significant Account Policies (Continued)

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 (excepting agency funds) 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. State support for grant revenues are susceptible to accrual.

NOTE 1 Summary of Significant Account Policies (Continued)

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 savings 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

NOTE 1 Summary of Significant Account Policies (Continued)

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

NOTE 1 Summary of Significant Account Policies (Continued)

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, 2016 there were 155.89 days of sick leave for classified employees, and 103 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 sixty 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 2016 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.

NOTE 1 Summary of Significant Account Policies (Continued)

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 other than the item discussed in Note 13.

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, 2015 upon which the 2015 levy was based was \$2,278,378,175.

The District's actual levy was 0.20756% per \$100 of market valuation for tort liability insurance and claims, 3.51127% per \$100 for school plant facilities, and 6.32561% 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, 2016 was 22.06144% per \$100, which means the District was required to pass an override levy in the amount of 21.8538% per \$100. The total tax levy for the year ended June 30, 2015 was \$7,256,634 with total tax collections being \$7,091,892.

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, 2016 were 97.73% of the tax levy. Property taxes levied for 2015 are recorded as receivables if uncollected and a deferred revenue amount is recorded to the extent of taxes not estimated to be collected within sixty 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 2016 property tax levy as an asset. This levy is an enforceable legal claim created during the fiscal year. The total property taxes levy for 2016 of \$7,621,527 is recorded as uncollected but are not considered available at June 30, 2016. The entire receivable is considered a deferred inflow of resources.

| | <u>General Fund</u> | <u>Debt Service Fund</u> | <u>Capital Projects Fund</u> | <u>Other Governmental Funds</u> | <u>Total</u> |
|--|---------------------|------------------------------|----------------------------------|---|------------------|
| Total taxes receivable at June 30, 2016 | 137,449 | 38,799 | 21,776 | - | 198,024 |
| Less: Taxes estimated to be collected by the County Treasurer by August 31, 2016 | 35,951 | 10,137 | 5,696 | - | 51,784 |
| Other deferred amounts | 4,173 | - | - | 1,172 | 5,345 |
| Deferred revenue | <u>\$ 105,671</u> | <u>\$ 28,662</u> | <u>\$ 16,080</u> | <u>\$ 1,172</u> | <u>\$151,585</u> |

NOTE 3 Cash and Investments

Deposits

| | <u>Carrying Amount</u> | <u>Bank Balance</u> |
|-------------------------------|------------------------|---------------------|
| Cash | | |
| Checking and Savings Accounts | \$ 1,532,501 | \$ 2,035,391 |

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, 2016 are as follows:

| | <u>Rate</u> | <u>General Fund</u> | <u>Agency</u> | <u>Total</u> |
|------------------------|-------------|---------------------|------------------|-------------------|
| State Treasurer's Pool | Variable | \$ - | \$ 316,500 | \$ 316,500 |
| Money Market | Variable | \$ 10,270 | \$ - | \$ 10,270 |
| Total | | <u>\$10,270</u> | <u>\$316,500</u> | <u>\$ 326,770</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 | \$ 316,500 | \$ 316,500 | \$ 316,500 | \$ - |

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.

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.

NOTE 3 Deposits and Investments (Continued)

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:

| | Balance | | | Balance |
|---|----------------------|------------------|------------------|----------------------|
| | June 30, 2015 | Additions | Deletions | June 30, 2016 |
| Capital assets not being depreciated | | | | |
| Land | 1,353,484 | - | - | 1,353,484 |
| Total capital assets not being depreciated | 1,353,484 | - | - | 1,353,484 |

NOTE 4 Changes in Capital Assets (Continued)

| | <u>Balance</u> <u>June 30, 2015</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance</u> <u>June 30, 2016</u> |
|---|--|----------------------|------------------|--|
| Capital assets being depreciated | | | | |
| Buildings | 45,001,266 | 79,734 | - | 45,081,000 |
| Equipment | 1,625,695 | 42,921 | - | 1,668,616 |
| Transportation | 3,656,360 | 173,256 | (97,500) | 3,732,116 |
| Total depreciated assets | <u>50,283,321</u> | <u>295,911</u> | <u>(97,500)</u> | <u>50,481,732</u> |
| Less: Accumulated Depreciation | | | | |
| Buildings | (19,218,571) | (1,059,062) | - | (20,277,633) |
| Equipment | (1,061,390) | (120,537) | - | (1,181,927) |
| Transportation | (3,002,858) | (151,741) | 97,500 | (3,057,099) |
| Total accumulated depreciation | <u>(23,282,819)</u> | <u>(1,331,340)</u> | <u>97,500</u> | <u>(24,516,659)</u> |
| Governmental Activities Assets | <u>\$ 28,353,986</u> | <u>\$(1,035,429)</u> | <u>\$ -</u> | <u>\$ 27,318,557</u> |

NOTE 5 Long Term Debt

The following is a summary of bond transactions of the District for the year ended June 30, 2016:

| | |
|-------------------------------|---------------------|
| Bonds payable @ June 30, 2015 | 12,980,000 |
| Debt retired | <u>(1,025,000)</u> |
| Bonds payable @ June 30, 2016 | <u>\$11,955,000</u> |

Bonds payable at June 30, 2016, 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%

3,565,000

Total

\$11,955,000

NOTE 5 Long Term Debt (Continued)

The annual requirements to amortize all debt outstanding as of June 30, 2016 including interest payments are as follows:

| <u>2012 Refunding Series</u> | | | | |
|-------------------------------------|-----------------------------|------------------------------|------------------------------------|---------------------------------|
| <u>Date of Redemption</u> | <u>Interest Rate</u> | <u>Bond Principal</u> | <u>Interest Requirement</u> | <u>Total Requirement</u> |
| 8/15/2016 | 3.00 | 400,000 | 53,475 | 453,475 |
| 2/15/2017 | 0.00 | - | 47,475 | 47,475 |
| 8/15/2017 | 3.00 | 415,000 | 47,475 | 462,475 |
| 2/15/2018 | 0.00 | - | 41,250 | 41,250 |
| 8/15/2018 | 3.00 | 425,000 | 41,250 | 466,250 |
| 2/15/2019 | 0.00 | - | 34,875 | 34,875 |
| 8/15/2019 | 3.00 | 440,000 | 34,875 | 474,875 |
| 2/15/2020 | 0.00 | - | 28,275 | 28,275 |
| 8/15/2020 | 3.00 | 455,000 | 28,275 | 483,275 |
| 2/15/2021 | 0.00 | - | 21,450 | 21,450 |
| 8/15/2021 | 3.00 | 460,000 | 21,450 | 481,450 |
| 2/15/2022 | 0.00 | - | 14,550 | 14,550 |
| 8/15/2022 | 3.00 | 480,000 | 14,550 | 494,550 |
| 2/15/2023 | 0.00 | - | 7,350 | 7,350 |
| 8/15/2023 | 3.00 | 490,000 | 7,350 | 497,350 |
| Total | | <u>\$ 3,565,000</u> | <u>\$ 443,925</u> | <u>\$ 4,008,925</u> |

| <u>2013 Refunding Series</u> | | | | |
|-------------------------------------|-----------------------------|------------------------------|------------------------------------|---------------------------------|
| <u>Date of Redemption</u> | <u>Interest Rate</u> | <u>Bond Principal</u> | <u>Interest Requirement</u> | <u>Total Requirement</u> |
| 8/15/2016 | 4.00 | 680,000 | 153,375 | 833,375 |
| 2/15/2017 | 0.00 | - | 139,775 | 139,775 |
| 8/15/2017 | 4.00 | 705,000 | 139,775 | 844,775 |
| 2/15/2018 | 0.00 | - | 125,675 | 125,675 |
| 8/15/2018 | 4.00 | 760,000 | 125,675 | 885,675 |
| 2/15/2019 | 0.00 | - | 110,475 | 110,475 |
| 8/15/2019 | 4.00 | 790,000 | 110,475 | 900,475 |
| 2/15/2020 | 0.00 | - | 94,675 | 94,675 |
| 8/15/2020 | 4.00 | 825,000 | 94,675 | 919,675 |
| 2/15/2021 | 0.00 | - | 78,175 | 78,175 |
| 8/15/2021 | 4.00 | 855,000 | 78,175 | 933,175 |

NOTE 5 Long Term Debt (Continued)

2013 Refunding Series (Continued)

| <u>Date of Redemption</u> | <u>Interest Rate</u> | <u>Bond Principal</u> | <u>Interest Requirement</u> | <u>Total Requirement</u> |
|---------------------------|----------------------|-----------------------|-----------------------------|--------------------------|
| 2/15/2022 | 0.00 | - | 61,075 | 61,075 |
| 8/15/2022 | 4.00 | 890,000 | 61,075 | 951,075 |
| 2/15/2023 | 0.00 | - | 43,275 | 43,275 |
| 8/15/2023 | 3.00 | 925,000 | 43,275 | 968,275 |
| 2/15/2024 | 0.00 | - | 29,400 | 29,400 |
| 8/15/2024 | 3.00 | 975,000 | 29,400 | 1,004,400 |
| 2/15/2025 | 0.00 | - | 14,775 | 14,775 |

Combined Totals

| <u>Date of Redemption</u> | <u>Bond Principal</u> | <u>Interest Requirement</u> | <u>Total Requirement</u> |
|---------------------------|-----------------------|-----------------------------|--------------------------|
| 2016 | 1,080,000 | 206,850 | 1,286,850 |
| 2017 | 1,120,000 | 374,500 | 1,494,500 |
| 2018 | 1,185,000 | 333,850 | 1,518,850 |
| 2019 | 1,230,000 | 290,700 | 1,520,700 |
| 2020 | 1,280,000 | 245,900 | 1,525,900 |
| 2021 | 1,315,000 | 199,250 | 1,514,250 |
| 2022 | 1,370,000 | 151,250 | 1,521,250 |
| 2023 | 1,415,000 | 101,250 | 1,516,250 |
| 2024 | 975,000 | 58,800 | 1,033,800 |
| 2025 | 985,000 | 29,550 | 1,014,550 |
| Totals | <u>\$ 11,955,000</u> | <u>\$ 1,991,900</u> | <u>\$ 13,946,900</u> |

Changes in long-term bond obligations: During the year ended June 30, 2016, the following changes occurred in liabilities:

| | <u>Balance June 30, 2015</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance June 30, 2016</u> | <u>Due Within One Year</u> |
|-----------------------|------------------------------|------------------|--------------------|------------------------------|----------------------------|
| 2012 Refunding series | 3,955,000 | - | 390,000 | 3,565,000 | 400,000 |
| 2013 Refunding series | 8,390,000 | - | - | 8,390,000 | 680,000 |
| Series 2005 | 635,000 | - | 635,000 | - | - |
| Totals | <u>\$ 12,980,000</u> | <u>\$ -</u> | <u>\$1,025,000</u> | <u>\$ 11,955,000</u> | <u>\$1,080,000</u> |

NOTE 5 Long Term Debt (Continued)

The District's Legal Debt Margin is calculated at 5% of the fair market value of property located within the District. At June 30, 2016 the Legal Debt Margin was:

| | |
|-----------------------------------|-----------------------|
| Market Value at January 1, 2015 | 2,278,378,175 |
| Percentage allowed | 5% |
| Debt Limitation | 113,918,909 |
| Less Bonded debt at June 30, 2016 | 11,955,000 |
| Legal Debt Margin | <u>\$ 101,963,909</u> |

As of June 30, 2016, \$1,426,373 was available in the debt service fund to service the general obligation bonds.

In June 2016, the District obtained a Revenue Anticipation Note, 2016A, in the amount of \$400,000 at an interest rate of 3.25% per annum. \$200,000 was paid in June and a remaining balance of \$200,000 is due and payable in fiscal year 2017.

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, 2015. All amounts are as of June 30, 2015 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.

NOTE 6 PENSION PLAN (Continued)

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 \$2,094,991, \$2,073,479, and \$2,002,195 for the three years ended June 30, 2016, 2015, and 2014, respectively.

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

At June 30, 2016, the District reported a liability for its proportionate share of the net pension liability as of June 30, 2015. The net pension liability was measured as of July 1, 2015, 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, 2015, the District's proportion was 0.6539498 percent.

NOTE 6 PENSION PLAN (Continued)

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 \$1,716,039.

At June 30, 2016, 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 | - | 1,032,328 |
| Changes in assumptions or other inputs | 313,616 | - |
| Net difference between projected and actual earning on pension plan investments | 3,169,255 | 4,522,183 |
| Employer contributions subsequent to the measurement date | <u>2,094,991</u> | <u>-</u> |
| Total | <u>\$5,577,862</u> | <u>\$5,554,511</u> |

\$2,094,991 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, 2017.

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:

| <u>For the Year Ending June 30:</u> | <u>Amount to be Recognized</u> |
|--|---|
| 2017 | (883,354) |
| 2018 | (883,354) |
| 2019 | (883,354) |
| 2020 | 641,159 |
| 2021 | (62,738) |

NOTE 6 PENSION PLAN (Continued)

Actuarial Assumptions

The total pension liability in the July 1, 2015 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, 2015 is based on the results of an actuarial valuation date of June 30, 2015.

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 Callan Associates 2014 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 per Callan Associates investment consulting as of January 1, 2014.

NOTE 6 PENSION PLAN (Continued)

| <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 Long-Term Expected Rate of Return | | | 7.50% |
| Assumed Investment Expenses | | | .40% |
| Long-Term Expected Rate of Return, Net Investment Expenses | | | 7.10% |

Discount Rate

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

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

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

| | 1% Decrease (6.10%) | Current Discount Rate (7.10%) | 1% Increase (8.10%) |
|---|--------------------------------|--|--------------------------------|
| Employer's proportionate share of the net pension liability (asset) | 20,974,376 | 8,611,455 | (1,666,674) |

Pension plan fiduciary net position

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

NOTE 6 PENSION PLAN (Continued)

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, 2015, 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.

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, 2016:

| Fund | Excess |
|--|---------------|
| General | 425,168 |
| Debt Service | 749 |
| Title I-A, ESEA – Improving Basic Programs Before and After School Enrichment | 40,782 |
| IDEA Part B – School Age | 3,494 |
| IDEA Part B – Preschool Age | 465 |
| State Professional Technical | 18 |
| Title II-A ESEA - Improving Teacher Quality | 4,839 |
| Gifted and Talented | 9,348 |
| Miscellaneous Grant | 830 |
| | 18,700 |

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 Child Nutrition Fund from the General Fund to provide a matching contribution. Total transfers are as follows:

| | <u>Out</u> | <u>In</u> |
|--------------------------------|-------------------|-------------------|
| General | 270,254 | 10 |
| Gifted and talented | 7 | - |
| Miscellaneous grant | 3 | - |
| Professional Technical Academy | - | 166,722 |
| School Plant Facility Fund | - | 103,532 |
| Total | <u>\$ 270,264</u> | <u>\$ 270,264</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.

The District is currently in the appeals process with the Federal Communications Commission (FCC) related to E-Rate reimbursements received by the District for fiscal years ending June 30, 2012, 2013, and 2014. The results of the appeal process will finalize the amount, if any, the District would be responsible to repay for previously received reimbursements. As of the date of the audit report, there has been no resolution to the matter nor liability accrued.

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

The District was required to repay \$193,879 of E-Rate reimbursements received in prior years. The amount has been recorded as a prior period adjustment and is included as part of accounts payable balance as of June 30, 2016.

NOTE 13 Revenue Anticipation Note (2016B)

In July 2016, the District received revenue anticipation note, 2016B, in the amount of \$1,100,000 at an interest rate of 3.25% per annum to cover short term cash flow needs of the District. The note was paid in full in August 2016 upon the receipt of revenue in the month.

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REQUIRED SUPPLEMENTARY INFORMATION

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LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

REQUIRED SUPPLEMENTARY INFORMATION

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

PERSI - Base Plan

As of June 30,

| | 2015 | 2014 |
|--|-------------|-------------|
| Employer's portion of the net pension liability | 0.6539498% | 0.6570844% |
| Employer's proportionate share of the net pension liability | 8,611,455 | 4,837,170 |
| Employer's covered employee payroll | 18,316,951 | 17,801,274 |
| Employer's proportional share of the net pension liability as a percentage of its covered employee payroll | 47.01% | 27.17% |
| Plan fiduciary net position as a percentage of the total | 91.38% | 94.95% |

Schedule of the District's Contributions*

PERSI - Base Plan

As of June 30,

| | 2015 | 2014 |
|--|-------------|-------------|
| Statutorily required contribution | 2,073,479 | 2,015,105 |
| Contributions in relation to the statutorily required contribution | (2,073,479) | (2,015,105) |
| Contribution (deficiency) excess | - | - |
| Employer's covered employee payroll | 18,316,951 | 17,801,274 |
| Contributions as a percentage of covered employee payroll | 11.32% | 11.32% |

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

Data is reported is measured as of June 30, 2015.

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

As of June 30, 2015 and 2014

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.

SUPPLEMENTARY INFORMATION

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LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

GENERAL FUND
 SCHEDULE OF EXPENDITURES BY FUNCTION - BUDGET AND ACTUAL
 For the Year Ended June 30, 2016

| | Actual | Budget | Variance Favorable (Unfavorable) |
|---------------------------|------------------|------------------|--|
| INSTRUCTION: | | | |
| Elementary school | | | |
| Salaries | 4,717,869 | 4,730,942 | 13,073 |
| Benefits | 1,426,239 | 1,396,093 | (30,146) |
| Purchased services | 4,830 | 9,000 | 4,170 |
| Supplies-materials | 400,768 | 326,500 | (74,268) |
| Capital outlay | - | - | - |
| Total elementary school | <u>6,549,706</u> | <u>6,462,535</u> | <u>(87,171)</u> |
| Secondary school | | | |
| Salaries | 4,880,235 | 5,049,910 | 169,675 |
| Benefits | 1,464,381 | 1,463,727 | (654) |
| Purchased services | 17,191 | 47,500 | 30,309 |
| Supplies-materials | 383,355 | 333,500 | (49,855) |
| Capital outlay | - | - | - |
| Total secondary school | <u>6,745,162</u> | <u>6,894,637</u> | <u>149,475</u> |
| Alternative School | | | |
| Salaries | 399,837 | 407,406 | 7,569 |
| Benefits | 111,404 | 110,827 | (577) |
| Purchased services | 150 | 2,500 | 2,350 |
| Supplies-materials | 3,234 | 14,500 | 11,266 |
| Total alternative school | <u>514,625</u> | <u>535,233</u> | <u>20,608</u> |
| Special education | | | |
| Salaries | 1,041,442 | 989,293 | (52,149) |
| Benefits | 309,712 | 304,905 | (4,807) |
| Purchased services | 15,425 | - | (15,425) |
| Supplies-materials | 10,073 | 6,500 | (3,573) |
| Total special education | <u>1,376,652</u> | <u>1,300,698</u> | <u>(75,954)</u> |
| Gifted and talented | | | |
| Salaries | 60,496 | 61,039 | 543 |
| Benefits | 16,173 | 22,599 | 6,426 |
| Purchased services | 1,728 | 6,250 | 4,522 |
| Supplies-materials | 6,766 | 4,250 | (2,516) |
| Total gifted and talented | <u>85,163</u> | <u>94,138</u> | <u>8,975</u> |
| Interscholastic | | | |
| Salaries | 481,761 | 512,500 | 30,739 |
| Benefits | 99,138 | 154,622 | 55,484 |
| Purchased services | 41,766 | 31,750 | (10,016) |
| Supplies-materials | 2,043 | - | (2,043) |
| Total interscholastic | <u>624,708</u> | <u>698,872</u> | <u>74,164</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, 2016

| | Actual | Budget | Variance Favorable (Unfavorable) |
|--|----------------------|----------------------|--|
| INSTRUCTION (Continued): | | | |
| Summer School | | | |
| Salaries | 47,295 | 55,250 | 7,955 |
| Benefits | 9,369 | 11,185 | 1,816 |
| Supplies-materials | - | 250 | 250 |
| Total summer school | <u>56,664</u> | <u>66,685</u> | <u>10,021</u> |
| Adult School | | | |
| Salaries | 476 | 500 | 24 |
| Benefits | 39 | 38 | (1) |
| Total adult school | <u>515</u> | <u>538</u> | <u>23</u> |
| TOTAL INSTRUCTION: | | | |
| Salaries | 11,629,411 | 11,806,840 | 177,429 |
| Benefits | 3,436,455 | 3,463,996 | 27,541 |
| Purchased services | 81,090 | 97,000 | 15,910 |
| Supplies-materials | 806,239 | 685,500 | (120,739) |
| Total Instruction | <u>\$ 15,953,195</u> | <u>\$ 16,053,336</u> | <u>\$ 100,141</u> |
| SUPPORT: | | | |
| Attendance, guidance and health | | | |
| Salaries | 735,519 | 747,949 | 12,430 |
| Benefits | 217,290 | 227,893 | 10,603 |
| Purchased services | 2,771 | 2,500 | (271) |
| Supplies-materials | 3,064 | 3,750 | 686 |
| Total attendance, guidance and health | <u>958,644</u> | <u>982,092</u> | <u>23,448</u> |
| Special education support services | | | |
| Salaries | 402,439 | 423,431 | 20,992 |
| Benefits | 119,337 | 126,990 | 7,653 |
| Purchased services | 153,139 | 92,500 | (60,639) |
| Supplies-materials | 6,494 | 7,500 | 1,006 |
| Total special education support services | <u>681,409</u> | <u>650,421</u> | <u>(30,988)</u> |
| Instruction improvement program | | | |
| Salaries | 231,600 | 215,000 | (16,600) |
| Benefits | 67,022 | 57,378 | (9,644) |
| Purchased services | 79,059 | 90,000 | 10,941 |
| Supplies-materials | 423 | 500 | 77 |
| Total instruction improvement program | <u>378,104</u> | <u>362,878</u> | <u>(15,226)</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, 2016

| | Actual | Budget | Variance Favorable (Unfavorable) |
|--------------------------------------|-----------|-----------|--|
| SUPPORT (Continued): | | | |
| Educational media | | | |
| Salaries | 355,196 | 364,190 | 8,994 |
| Benefits | 122,946 | 117,643 | (5,303) |
| Supplies-materials | 48,099 | 49,900 | 1,801 |
| Total educational media | 526,241 | 531,733 | 5,492 |
| Instruction related technology | | | |
| Salaries | 246,843 | 275,950 | 29,107 |
| Benefits | 74,252 | 81,649 | 7,397 |
| Purchased services | 608 | 250 | (358) |
| Supplies-materials | 73,106 | 92,000 | 18,894 |
| Total instruction related technology | 394,809 | 449,849 | 55,040 |
| Board of education | | | |
| Purchased services | 51,737 | 43,750 | (7,987) |
| Supplies-materials | 2,045 | 750 | (1,295) |
| Insurance | 31,276 | 31,307 | 31 |
| Total board of education | 85,058 | 75,807 | (9,251) |
| District administration | | | |
| Salaries | 380,721 | 384,140 | 3,419 |
| Benefits | 107,657 | 109,927 | 2,270 |
| Purchased services | 33,265 | 31,750 | (1,515) |
| Supplies-materials | 9,619 | 9,500 | (119) |
| Total district administration | 531,262 | 535,317 | 4,055 |
| School administration | | | |
| Salaries | 1,645,362 | 1,626,086 | (19,276) |
| Benefits | 488,679 | 482,385 | (6,294) |
| Purchased services | 9,219 | 11,500 | 2,281 |
| Supplies-materials | 23,114 | 27,100 | 3,986 |
| Total school administration | 2,166,374 | 2,147,071 | (19,303) |
| Business operations | | | |
| Salaries | 214,728 | 213,500 | (1,228) |
| Benefits | 65,028 | 65,536 | 508 |
| Purchased services | 2,411 | 3,500 | 1,089 |
| Supplies-materials | - | 500 | 500 |
| Total business operations | 282,167 | 283,036 | 869 |
| Administrative technology | | | |
| Salaries | 17,104 | - | (17,104) |
| Benefits | 5,097 | - | (5,097) |
| Purchased services | 5,791 | 5,075 | (716) |
| Supplies-materials | 48,838 | 55,250 | 6,412 |
| Total administrative technology | 76,830 | 60,325 | (16,505) |

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, 2016

| | Actual | Budget | Variance Favorable (Unfavorable) |
|--|----------------------|----------------------|--|
| SUPPORT (Continued): | | | |
| Buildings-care program (custodial) | | | |
| Salaries | 606,751 | 615,116 | 8,365 |
| Benefits | 189,219 | 194,138 | 4,919 |
| Purchased services | 1,070,638 | 828,975 | (241,663) |
| Supplies-materials | 41,658 | 47,500 | 5,842 |
| Insurance | 76,564 | 76,639 | 75 |
| Total buildings-care program (custodial) | <u>1,984,830</u> | <u>1,762,368</u> | <u>(222,462)</u> |
| Maintenance - non-student occupied | | | |
| Purchased services | 40,197 | 42,500 | 2,303 |
| Supplies-materials | 13,584 | 25,000 | 11,416 |
| Total maintenance - non-student occupied | <u>53,781</u> | <u>67,500</u> | <u>13,719</u> |
| Maintenance - student occupied | | | |
| Salaries | 463,442 | 452,500 | (10,942) |
| Benefits | 153,316 | 153,262 | (54) |
| Purchased services | 141,126 | 93,000 | (48,126) |
| Supplies-materials | 118,614 | 115,000 | (3,614) |
| Total maintenance - student occupied | <u>876,498</u> | <u>813,762</u> | <u>(62,736)</u> |
| Pupil-to-school transportation | | | |
| Salaries | 914,137 | 942,500 | 28,363 |
| Benefits | 253,285 | 254,850 | 1,565 |
| Purchased services | 61,469 | 59,000 | (2,469) |
| Supplies-materials | 206,290 | 310,750 | 104,460 |
| Capital outlay | 150 | - | (150) |
| Insurance | 13,043 | 12,500 | (543) |
| Total pupil-to-school transportation | <u>1,448,374</u> | <u>1,579,600</u> | <u>131,226</u> |
| General transportation: | | | |
| Salaries | 2,979 | 3,000 | 21 |
| Benefits | 1,070 | 975 | (95) |
| Purchased services | 1,606 | 13,000 | 11,394 |
| Supplies-materials | 31,568 | 10,000 | (21,568) |
| Insurance | 13,079 | 13,091 | 12 |
| Total general transportation | <u>50,302</u> | <u>40,066</u> | <u>(10,236)</u> |
| TOTAL SUPPORT: | | | |
| Salaries | 6,216,821 | 6,263,362 | 46,541 |
| Benefits | 1,864,198 | 1,872,626 | 8,428 |
| Purchased services | 1,653,036 | 1,317,300 | (335,736) |
| Supplies-materials | 626,516 | 755,000 | 128,484 |
| Capital outlay | 150 | - | (150) |
| Insurance | 133,962 | 133,537 | (425) |
| Total Support | <u>\$ 10,494,683</u> | <u>\$ 10,341,825</u> | <u>\$ (152,858)</u> |

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

NONMAJOR 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.

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LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2016

| | 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: | | | | | | | | |
| Due from other funds | 228,168 | 9,276 | - | 61,308 | - | - | - | - |
| Other receivables: | | | | | | | | |
| State reimbursements | - | - | - | 2,060 | - | - | 22,752 | - |
| Federal reimbursements | 8,951 | - | 62,163 | - | 147,095 | - | - | 32,222 |
| Inventory | 43,012 | - | - | - | - | - | - | - |
| Total assets | <u>280,131</u> | <u>9,276</u> | <u>62,163</u> | <u>63,368</u> | <u>147,095</u> | <u>-</u> | <u>22,752</u> | <u>32,222</u> |
| Deferred outflows of resources | - | - | - | - | - | - | - | - |
| TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | <u>\$ 280,131</u> | <u>\$ 9,276</u> | <u>\$ 62,163</u> | <u>\$ 63,368</u> | <u>\$ 147,095</u> | <u>\$ -</u> | <u>\$ 22,752</u> | <u>\$ 32,222</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | | | | | |
| Liabilities: | | | | | | | | |
| Due to other funds | - | - | 62,163 | - | 72,135 | - | 17,461 | 13,189 |
| Accounts payable | 67,889 | - | - | 941 | - | - | 5,291 | - |
| Accrued payroll and benefits | - | - | - | - | 74,960 | - | - | 19,033 |
| Total liabilities | <u>67,889</u> | <u>-</u> | <u>62,163</u> | <u>941</u> | <u>147,095</u> | <u>-</u> | <u>22,752</u> | <u>32,222</u> |
| Deferred inflows of resources | | | | | | | | |
| Deferred revenue | - | - | - | 1,172 | - | - | - | - |
| Fund balances: | | | | | | | | |
| Nonspendable | 43,012 | - | - | - | - | - | - | - |
| Restricted | 169,230 | 9,276 | - | 61,255 | - | - | - | - |
| Total fund balances | <u>212,242</u> | <u>9,276</u> | <u>-</u> | <u>61,255</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | <u>\$ 280,131</u> | <u>\$ 9,276</u> | <u>\$ 62,163</u> | <u>\$ 63,368</u> | <u>\$ 147,095</u> | <u>\$ -</u> | <u>\$ 22,752</u> | <u>\$ 32,222</u> |

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (Continued)
June 30, 2016

| | State Substance Abuse | Technology Grant | Perkins III Professional Technical Act | Gifted and Talented | Professional Technical Academy | Idaho Reading Initiative Grant | Miscellaneous Grant | Combining Total |
|---|-----------------------------|---------------------|--|---------------------------|--------------------------------------|---|------------------------|--------------------|
| ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | |
| Assets: | | | | | | | | |
| Due from other funds | 57,690 | - | - | - | - | 7,179 | 6,285 | 369,906 |
| Other receivables: | | | | | | | | |
| State reimbursements | - | - | - | - | - | - | - | 24,812 |
| Federal reimbursements | - | - | 19,812 | - | - | - | - | 270,243 |
| Inventory | - | - | - | - | - | - | - | 43,012 |
| Total assets | 57,690 | - | 19,812 | - | - | 7,179 | 6,285 | 707,973 |
| Deferred outflows of resources | - | - | - | - | - | - | - | - |
| TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | \$ 57,690 | \$ - | \$ 19,812 | \$ - | \$ - | \$ 7,179 | \$ 6,285 | \$ 707,973 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | | | | | |
| Liabilities: | | | | | | | | |
| Due to other funds | - | - | 16,352 | - | - | - | - | 181,300 |
| Accounts payable | 1,323 | - | - | - | - | 1,194 | - | 76,638 |
| Accrued payroll and benefits | - | - | 3,460 | - | - | - | - | 97,453 |
| Total liabilities | 1,323 | - | 19,812 | - | - | 1,194 | - | 355,391 |
| Deferred inflows of resources | | | | | | | | |
| Deferred revenue | - | - | - | - | - | - | - | 1,172 |
| Fund balances: | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | 43,012 |
| Restricted | 56,367 | - | - | - | - | 5,985 | 6,285 | 308,398 |
| Total fund balances | 56,367 | - | - | - | - | 5,985 | 6,285 | 351,410 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ 57,690 | \$ - | \$ 19,812 | \$ - | \$ - | \$ 7,179 | \$ 6,285 | \$ 707,973 |

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
June 30, 2016

| | 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 | 17 | - | - | - | - | - | - | - |
| Lunch sales | 409,365 | - | - | - | - | - | - | - |
| Other | - | - | - | 259,968 | - | - | - | - |
| Total local | 409,382 | - | - | 259,968 | - | - | - | - |
| State: | | | | | | | | |
| Restricted | - | - | - | - | - | - | 75,843 | - |
| Other state revenue | 100 | - | - | - | - | - | - | - |
| Total state | 100 | - | - | - | - | - | 75,843 | - |
| Federal: | | | | | | | | |
| School lunch reimbursement | 922,751 | - | - | - | - | - | - | - |
| Unrestricted | - | 30,647 | - | - | - | - | - | - |
| Restricted | 93,721 | - | 634,969 | - | 719,394 | 18,904 | - | 150,502 |
| Total federal | 1,016,472 | 30,647 | 634,969 | - | 719,394 | 18,904 | - | 150,502 |
| Total revenues | 1,425,954 | 30,647 | 634,969 | 259,968 | 719,394 | 18,904 | 75,843 | 150,502 |
| EXPENDITURES | | | | | | | | |
| Instruction: | | | | | | | | |
| Salaries | - | - | 451,153 | 181,188 | 549,804 | 16,270 | - | 116,613 |
| Benefits | - | - | 142,589 | 43,983 | 167,426 | 2,634 | - | 33,443 |
| Purchased services | - | - | 3,103 | 5,562 | 451 | - | 8,236 | 446 |
| Supplies-materials | - | - | 38,124 | 4,261 | 1,713 | - | 62,989 | - |
| Capital objects | - | - | - | - | - | - | - | 4,618 |
| Total instruction | - | - | 634,969 | 234,994 | 719,394 | 18,904 | 75,843 | 150,502 |
| Support: | | | | | | | | |
| Salaries | - | - | - | - | - | - | - | - |
| Benefits | - | - | - | - | - | - | - | - |
| Purchased services | - | 22,476 | - | - | - | - | - | - |
| Supplies-materials | - | 4,320 | - | - | - | - | - | - |
| Total support | - | 26,796 | - | - | - | - | - | - |
| Non-instruction: | | | | | | | | |
| Salaries | 404 | - | - | - | - | - | - | - |
| Benefits | 128 | - | - | - | - | - | - | - |
| Purchased services | 721,924 | - | - | - | - | - | - | - |
| Supplies-materials | 652,879 | - | - | - | - | - | - | - |
| Capital objects | 16,271 | - | - | - | - | - | - | - |
| Insurance | 16,842 | - | - | - | - | - | - | - |
| Total non-instruction | 1,408,448 | - | - | - | - | - | - | - |
| Total expenditures | 1,408,448 | 26,796 | 634,969 | 234,994 | 719,394 | 18,904 | 75,843 | 150,502 |
| Excess (deficiency) of revenues over/under expenditures | 17,506 | 3,851 | - | 24,974 | - | - | - | - |
| Other financing sources (uses): | | | | | | | | |
| Transfers in | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - |
| Net change in fund balance | 17,506 | 3,851 | - | 24,974 | - | - | - | - |
| Fund balance-beginning of year | 194,736 | 5,425 | - | 36,281 | - | - | - | - |
| Fund balance-end of year | \$ 212,242 | \$ 9,276 | \$ - | \$ 61,255 | \$ - | \$ - | \$ - | \$ - |

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (Continued)
June 30, 2016

| | State Substance Abuse | Technology Grant | Perkins III Professional Technical Act | Gifted and Talented | Professional Technical Academy | Idaho Reading Initiative Grant | Miscellaneous Grant | Combining Total |
|--|-----------------------------|---------------------|--|---------------------------|--------------------------------------|---|------------------------|--------------------|
| REVENUES | | | | | | | | |
| Local: | | | | | | | | |
| Earnings on investments | - | - | - | - | - | - | - | 17 |
| Lunch sales | - | - | - | - | - | - | - | 409,365 |
| Other | - | - | - | - | - | - | 16,541 | 276,509 |
| Total local | - | - | - | - | - | - | 16,541 | 685,891 |
| State: | | | | | | | | |
| Restricted | - | 186,523 | - | - | - | - | - | 262,366 |
| Other state revenue | 55,362 | - | - | - | - | 26,798 | 3,262 | 85,522 |
| Total state | 55,362 | 186,523 | - | - | - | 26,798 | 3,262 | 347,888 |
| Federal: | | | | | | | | |
| School lunch reimbursement | - | - | - | - | - | - | - | 922,751 |
| Unrestricted | - | - | - | - | - | - | - | 30,647 |
| Restricted | - | - | 48,218 | - | - | - | - | 1,665,708 |
| Total federal | - | - | 48,218 | - | - | - | - | 2,619,106 |
| Total revenues | 55,362 | 186,523 | 48,218 | - | - | 26,798 | 19,803 | 3,652,885 |
| EXPENDITURES | | | | | | | | |
| Instruction: | | | | | | | | |
| Salaries | - | - | 37,071 | - | - | 106,253 | 762 | 1,459,114 |
| Benefits | - | - | 11,147 | - | - | 811 | - | 402,033 |
| Purchased services | - | - | - | 823 | 166,722 | 2,936 | 6,593 | 194,872 |
| Supplies-materials | - | - | - | - | - | - | 10,619 | 117,706 |
| Capital objects | - | - | - | - | - | - | 723 | 5,341 |
| Total instruction | - | - | 48,218 | 823 | 166,722 | 110,000 | 18,697 | 2,179,066 |
| Support: | | | | | | | | |
| Salaries | - | 83,787 | - | - | - | - | - | 83,787 |
| Benefits | 76 | 25,873 | - | - | - | - | - | 25,949 |
| Purchased services | 24,490 | 4,749 | - | - | - | - | - | 51,715 |
| Supplies-materials | 222 | 72,114 | - | - | - | - | - | 76,656 |
| Total support | 24,788 | 186,523 | - | - | - | - | - | 238,107 |
| Non-instruction: | | | | | | | | |
| Salaries | - | - | - | - | - | - | - | 404 |
| Benefits | - | - | - | - | - | - | - | 128 |
| Purchased services | - | - | - | - | - | - | - | 721,924 |
| Supplies-materials | - | - | - | - | - | - | - | 652,879 |
| Capital objects | - | - | - | - | - | - | - | 16,271 |
| Insurance | - | - | - | - | - | - | - | 16,842 |
| Total non-instruction | - | - | - | - | - | - | - | 1,408,448 |
| Total expenditures | 24,788 | 186,523 | 48,218 | 823 | 166,722 | 110,000 | 18,697 | 3,825,621 |
| Excess (deficiency) of revenues over/under expenditures | 30,574 | - | - | (823) | (166,722) | (83,202) | 1,106 | (172,736) |
| Other financing sources (uses): | | | | | | | | |
| Transfers in | - | - | - | - | 166,722 | - | - | 166,722 |
| Transfer out | - | - | - | (7) | - | - | (3) | (10) |
| Total other financing sources (uses) | - | - | - | (7) | 166,722 | - | (3) | 166,712 |
| Net change in fund balance | 30,574 | - | - | (830) | - | (83,202) | 1,103 | (6,024) |
| Fund balance-beginning of year | 25,793 | - | - | 830 | - | 89,187 | 5,182 | 357,434 |
| Fund balance-end of year | \$ 56,367 | \$ - | \$ - | \$ - | \$ - | \$ 5,985 | \$ 6,285 | \$ 351,410 |

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the Year Ended June 30, 2016

| | <u>Revenues</u> | <u>Budget</u> | <u>Variance</u> | <u>Expenses</u> | <u>Budget</u> | <u>Variance</u> |
|---|------------------|------------------|-----------------|------------------|------------------|-----------------|
| Special Revenue Fund: | | | | | | |
| Child Nutrition | 1,425,954 | 1,462,426 | (36,472) | 1,408,448 | 1,462,426 | 53,978 |
| Federal Forest | 30,647 | 29,500 | 1,147 | 26,796 | 29,500 | 2,704 |
| Title I-A - ESEA Improving Basic Programs | 634,969 | 594,187 | 40,782 | 634,969 | 594,187 | (40,782) |
| Before and After School Enrichment | 259,968 | 231,500 | 28,468 | 234,994 | 231,500 | (3,494) |
| IDEA Part B School-Age | 719,394 | 718,929 | 465 | 719,394 | 718,929 | (465) |
| IDEA Part B Pre-School | 18,904 | 18,886 | 18 | 18,904 | 18,886 | (18) |
| State Professional Technical | 75,843 | 71,004 | 4,839 | 75,843 | 71,004 | (4,839) |
| Title II-A ESEA - Improving Teacher Quality | 150,502 | 141,154 | 9,348 | 150,502 | 141,154 | (9,348) |
| State Substance Abuse | 55,362 | 52,500 | 2,862 | 24,788 | 52,500 | 27,712 |
| Technology Grant | 186,523 | 190,900 | (4,377) | 186,523 | 190,900 | 4,377 |
| Perkins III Professional Technical Act | 48,218 | 48,218 | - | 48,218 | 48,218 | - |
| Gifted and Talented | - | - | - | 830 | - | (830) |
| Professional Technical Academy | 166,722 | 166,722 | - | 166,722 | 166,722 | - |
| Idaho Reading Initiative Grant | 26,798 | 85,000 | (58,202) | 110,000 | 85,000 | (25,000) |
| Miscellaneous Grant | 19,803 | - | 19,803 | 18,700 | - | (18,700) |
| Total | <u>3,819,607</u> | <u>3,810,926</u> | <u>8,681</u> | <u>3,825,631</u> | <u>3,810,926</u> | <u>(14,705)</u> |

SINGLE AUDIT SECTION

DRAFT

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2016

| | Federal CFDA Number | Pass Through Grantor's Number | Federal Grant Number | Expenditures |
|---|---------------------------|--|----------------------------|---------------------|
| U. S. Department of Agriculture | | | | |
| Passed through State Department of Education | | | | |
| Child Nutrition Cluster | | | | |
| School Lunch | 10.555 | 15-272 | 201616N109947 | 680,831 |
| School Lunch - Commodities | 10.555 | 15-272 | 201616N109948 | 93,721 |
| Breakfast Program | 10.553 | 15-272 | 201616N109949 | 165,034 |
| Summer Food | 10.559 | 15-272 | 2015IN109947 | 20,711 |
| Total Child Nutrition Cluster | | | | <u>960,297</u> |
| Other Programs | | | | |
| Fresh Fruit and Vegetable | 10.582 | 15-272 | 201616L160347 | 17,815 |
| Child and Adult Care Food Program | 10.558 | 15-272 | 201616N109947 | 39,007 |
| Child Nutrition Discretionary Grants | 10.579 | 15-272 | 20140L430330 | 4,947 |
| Total Other Programs | | | | <u>61,769</u> |
| Direct through U.S. Department of Agriculture | | | | |
| Federal Forest | 10.665 | 15-272 | | <u>26,796</u> |
| Total U.S. Department of Agriculture | | | | <u>1,048,862</u> |
| U.S. Department of Education | | | | |
| Passed through State Department of Education | | | | |
| Special Education (IDEA) Cluster | | | | |
| Part B, IDEA - School Age | 84.027 | 15-272 | H027A150088 | 719,394 |
| Part B, IDEA - Preschool | 84.173 | 15-272 | H173A150030 | 18,904 |
| Total Special Education Cluster | | | | <u>738,298</u> |
| Other Programs | | | | |
| Title I-A, ESEA - Improving Basic Programs | 84.010 | 15-272 | S010A150012 | 634,969 |
| Perkins III, Professional Technical | 84.048 | 15-272 | V048A150012 | 48,218 |
| Title II-A, ESEA - Improving Teacher Quality | 84.367 | 15-272 | S367A150011 | 150,502 |
| Total Other Programs | | | | <u>833,689</u> |
| Total U.S. Department of Education | | | | <u>1,571,987</u> |
| Total Expenditures | | | | <u>\$ 2,620,849</u> |

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2016

NOTE 1 Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Lakeland Joint School District No. 272 under programs of the federal government for the year ended June 30, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Lakeland Joint School District No. 272, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Lakeland Joint School District No. 272

NOTE 2 Summary of Significant Accounting Policies

- (1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (2) Lakeland Joint School District No. 272 has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 Food Distribution

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities received and disbursed. At June 30, 2016, the School District had received food commodities totaling \$93,721.

| LAKELAND JOINT SCHOOL DISTRICT #272 | | | | | | FY 2016 | | | | |
|--|----------------------|----------------------|--------------|------------------------|---------------|-------------------------------|---------------------|--------------|------------------------|----------------|
| FY17 - GENERAL FUND BUDGET SUMMARY INFORMATION | | | | | | GF BUDGET SUMMARY INFORMATION | | | | |
| July, 2016 - September, 2016 | | | | | | | | | | |
| REVENUE | | | | | | REVENUE | | | | |
| REVENUE | BUDGET | RECEIPTS TO DATE | % Received | Remaining Budget | % Remaining | BUDGET | YTD ACTIVITY | % Received | Remaining Budget | % Remaining |
| M&O Levy | - | | | - | | | | | - | |
| Supplemental Levy | 5,300,000.00 | 46,353.80 | 0.9% | (5,253,646.20) | -99.1% | 4,795,000.00 | 95,709.37 | 2.0% | (4,699,290.63) | -98.00% |
| Emergency Levy | 20,000.00 | (10,002.77) | | (30,002.77) | | 20,000.00 | 5,129.27 | | (14,870.73) | |
| Tort Levy | 50,000.00 | 508.20 | 1.0% | (49,491.80) | -99.0% | 50,000.00 | 1,189.69 | 2.4% | (48,810.31) | -97.62% |
| Other Local Tax | - | | | - | | - | | | - | |
| Penalty/Int Delinquent Taxes | 69,000.00 | 21,521.93 | 31.2% | (47,478.07) | -68.8% | 67,300.00 | 13,178.62 | 19.6% | (54,121.38) | |
| Investments | 5,000.00 | 2,112.84 | 42.3% | (2,887.16) | -57.7% | 35,000.00 | 155.68 | 0.4% | (34,844.32) | -99.56% |
| Community Ed. | 500.00 | | | (500.00) | | 500.00 | | 0.0% | (500.00) | |
| Other Local Revenue | 111,400.00 | 6,036.85 | 5.4% | (105,363.15) | -94.6% | 180,500.00 | 36,171.62 | 20.0% | (144,328.38) | -79.96% |
| Base State Support | 17,442,801.00 | 10,146,675.00 | 58.2% | (7,296,126.00) | -41.8% | 16,606,552.00 | 9,592,515.00 | 57.8% | (7,014,037.00) | -42.24% |
| Transportation | 1,100,000.00 | | 0.0% | (1,100,000.00) | -100.0% | 1,150,000.00 | | 0.0% | (1,150,000.00) | -100.00% |
| Tuition Equiv | - | | #DIV/0! | - | #DIV/0! | 52,500.00 | | 0.0% | (52,500.00) | -100.00% |
| State Paid Benefits | 2,289,095.00 | | 0.0% | (2,289,095.00) | -100.0% | 2,575,000.00 | | 0.0% | (2,575,000.00) | -100.00% |
| Other State Support | 1,394,051.00 | (500.00) | 0.0% | (1,394,551.00) | -100.0% | 679,390.00 | (1,066.00) | -0.2% | 680,456.00 | |
| Other State Support - PFP | - | | | - | | - | | | - | |
| Lottery/Additional St Maint | 248,000.00 | 257,798.00 | | 9,798.00 | | 247,000.00 | 247,629.00 | 100.3% | 629.00 | 0.25% |
| Property Tax Replace. | 63,977.00 | | 0.0% | (63,977.00) | -100.0% | 85,000.00 | | 0.0% | (85,000.00) | -100.00% |
| Other State Revenue | - | | | - | | - | | #DIV/0! | - | #DIV/0! |
| Other Fed Rev-E-Rate | - | 1,980.00 | | 1,980.00 | | - | (8,252.80) | | 8,252.80 | |
| Unrestricted Grants | 165,000.00 | (25,000.00) | -15.2% | (190,000.00) | -115.2% | 135,000.00 | 2,778.62 | 2.1% | (132,221.38) | -97.94% |
| Other Indirect Restricted | - | | | - | | - | | | - | |
| Loan Proceeds | | 1,099,250.00 | #DIV/0! | 1,099,250.00 | #DIV/0! | | | | | |
| Sale/Com for Loss Fixed Asset | | | #DIV/0! | - | #DIV/0! | | | | | |
| Transfers | - | | | - | | - | | | - | |
| TOTALS | 28,258,824.00 | 11,546,733.85 | 40.9% | (16,712,090.15) | -59.1% | 26,678,742.00 | 9,985,138.07 | 37.4% | (16,693,603.93) | -62.57% |
| Beginning Balance | | | | | | | | | | |
| Budgeted Amount | 28,258,824.00 | | | | | 26,678,742.00 | | | | |

| LAKELAND JOINT SCHOOL DISTRICT #272 | | | | | | FY16 GENERAL FUND BUDGET SUMMARY INFORMATION | | | | |
|--|----------------------|---------------------|--------------|----------------------|--------------|--|---------------------|--------------|----------------------|--------------|
| FY17 GENERAL FUND BUDGET SUMMARY INFORMATION | | | | | | EXPENSES | | | | |
| July, 2016 - September, 2016 | | | | | | | | | | |
| EXPENDITURES | BUDGET | FYTD ACTIVITY | % Expended | BALANCE | % Remaining | BUDGET | YTD ACTIVITY | % | BALANCE | % |
| Elementary | 6,641,074.00 | 633,436.26 | 9.5% | 6,007,637.74 | 90.5% | 6,462,535.00 | 857,065.05 | 13.3% | 5,605,469.95 | 86.7% |
| Secondary | 7,036,370.00 | 591,035.05 | 8.4% | 6,445,334.95 | 91.6% | 6,894,637.00 | 845,374.53 | 12.3% | 6,049,262.47 | 87.7% |
| Alternative | 546,519.00 | 58,926.35 | 10.8% | 487,592.65 | 89.2% | 535,233.00 | 62,201.98 | 11.6% | 473,031.02 | 88.4% |
| Except. Child | 1,359,525.00 | 177,213.81 | 13.0% | 1,182,311.19 | 87.0% | 1,300,698.00 | 183,049.80 | 14.1% | 1,117,648.20 | 85.9% |
| Gifted/Talented | 92,423.00 | 10,831.90 | 11.7% | 81,591.10 | 88.3% | 94,138.00 | 5,364.38 | 5.7% | 88,773.62 | 94.3% |
| Ex Curr | 721,032.00 | 80,936.88 | 11.2% | 640,095.12 | 88.8% | 698,872.00 | 73,106.45 | 10.5% | 625,765.55 | 89.5% |
| Summer School | 69,223.00 | 53,255.60 | 76.9% | 15,967.40 | 23.1% | 66,685.00 | 56,297.53 | 84.4% | 10,387.47 | 15.6% |
| Adult Ed | 538.00 | 2.51 | 0.5% | 535.49 | 99.5% | 538.00 | 3.04 | 0.6% | (534.96) | |
| Guidance/Health | 1,076,318.00 | 91,314.37 | 8.5% | 985,003.63 | 91.5% | 982,092.00 | 85,221.27 | 8.7% | 896,870.73 | 91.3% |
| Ancillary | 691,155.00 | 56,829.13 | 8.2% | 634,325.87 | 91.8% | 650,421.00 | 64,015.30 | 9.8% | 586,405.70 | 90.2% |
| Personnel Support | 418,593.00 | 36,374.36 | 8.7% | 382,218.64 | 91.3% | 362,878.00 | 130,363.57 | 35.9% | 232,514.43 | 64.1% |
| Ed Media | 557,236.00 | 53,780.07 | 9.7% | 503,455.93 | 90.3% | 531,733.00 | 50,133.17 | 9.4% | 481,599.83 | 90.6% |
| Instruct. Related Technology | 561,087.00 | 195,998.04 | 34.9% | 365,088.96 | 65.1% | 449,849.00 | 206,952.80 | 46.0% | 242,896.20 | 54.0% |
| Board | 93,585.00 | 54,838.18 | 58.6% | 38,746.82 | 41.4% | 75,807.00 | 45,904.98 | 60.6% | 29,902.02 | 39.4% |
| District Admin | 588,984.00 | 149,976.70 | 25.5% | 439,007.30 | 74.5% | 535,317.00 | 128,568.24 | 24.0% | 406,748.76 | 76.0% |
| School Admin | 2,203,643.00 | 346,608.35 | 15.7% | 1,857,034.65 | 84.3% | 2,147,071.00 | 360,719.94 | 16.8% | 1,786,351.06 | 83.2% |
| Business Operations | 291,271.00 | 77,363.10 | 26.6% | 213,907.90 | 73.4% | 283,036.00 | 72,257.91 | 25.5% | 210,778.09 | 74.5% |
| Admin Tech Services | 88,310.00 | 58,757.88 | 66.5% | 29,552.12 | 33.5% | 60,325.00 | 71,066.06 | 117.8% | (10,741.06) | -17.8% |
| Bldg Custodial | 1,911,678.00 | 423,714.46 | 22.2% | 1,487,963.54 | 77.8% | 1,762,368.00 | 432,801.07 | 24.6% | 1,329,566.93 | 75.4% |
| General Maint Non-Student Occ | 67,500.00 | 2,862.23 | 4.2% | 64,637.77 | 95.8% | 67,500.00 | 13,737.22 | 20.4% | 53,762.78 | 79.6% |
| General Maint Student Occ | 930,834.00 | 335,326.25 | 36.0% | 595,507.75 | 64.0% | 813,762.00 | 345,783.61 | 42.5% | 467,978.39 | 57.5% |
| Pupil Trans. | 1,608,809.00 | 227,397.36 | 14.1% | 1,381,411.64 | 85.9% | 1,579,600.00 | 244,552.05 | 15.5% | 1,335,047.95 | 84.5% |
| Dist. Trans. | 36,395.00 | 19,312.33 | 53.1% | 17,082.67 | 46.9% | 40,066.00 | 14,791.44 | 36.9% | 25,274.56 | 63.1% |
| Capital Assets | | | | - | | | | | - | |
| Debt Services/Princ & Interest | | 1,304,911.12 | #DIV/0! | (1,304,911.12) | #DIV/0! | | | | | |
| Transfers | 416,722.00 | | 0.0% | 416,722.00 | 100.0% | 283,581.00 | | 0.0% | 283,581.00 | 100.0% |
| Reserve | 250,000.00 | | 0.0% | 250,000.00 | 100.0% | | | #DIV/0! | - | #DIV/0! |
| TOTAL | 28,258,824.00 | 5,041,002.29 | 17.8% | 23,217,821.71 | 82.2% | 26,678,742.00 | 4,349,331.39 | 16.3% | 22,329,410.61 | 83.7% |
| Balances Equal Revenue less Expenses | - | 6,505,731.56 | | | | - | 5,635,806.68 | | | |

Lakeland Joint School District
Board of Trustees
Finance Report Highlights

October 18, 2016

Maintenance –

- 92 open work orders – 149 completed last month
- Summer projects still lingering
 - LHS art rooms are in service - but still we are still working on air circulation and ventilation
 - Roofing at THS and LJHS are complete, and the LHS project – is still in progress
 - Working on an RFP for snow plowing services

Budget –

- The amended budget goes through the hearing process tonight
- Emergency levy funds of \$802,585 are included in the budget amendment
- Finance oversight committee has reviewed the budget – with recommendations for use of the emergency levy funding
- E-rate appeal for WAN services – waiting on the FCC – based on recent conversations a hearing is still about two months out
- The project for light fixture replacements to reduce energy costs has begun with a survey of our schools, and a project report is forth coming with the timeline. This will be cost neutral to the District with the rebates on the light fixtures being sufficient to cover both the new fixtures and installation.

Food Service –

- New frozen yogurt machines – LJHS, LHS & THS are in operation
- Fresh Fruit and Vegetables grant received for JBE – has begun
- The current position for the food program is a deficit of (\$39,008) which is the normal pattern for operations, and this will decrease over the course of the year.
- A program review has been scheduled for January 2017, preparations are in progress including on site review of meal count and financial transactions occurring at each school for both breakfast and lunch services.



New Hires Oct BOD meeting

Kat Gilmore <kgilmore@lakeland272.org>

Thu, Oct 13, 2016 at 2:40 PM

To: Brook Cunningham <bcunningham@lakeland272.org>

Certified

Taylor Graves-Industrial Arts-(THS)

Melissa Johnson-Counselor-(MTV)

Subs

Bill O'Meara

Alyssa Gersdorf

Dianne Moen

Robyn Polley

Carolyn Toropoulos

Amanda Knight

Clayton Ward

Tony Vandever

Drue Cecil

Liz Hutchison

Staci Wright-Huffman

Melody Puller

Candace Vanderhoef

Andrea Dorr

Spencer St Mars

Genesee Posch

Patricia Montemayor

Caleb Jones

Staci Wright-Huffman

Carrie Paquette

Debbie Farris

Diane Williams-cust sub

Kat Gilmore

HR Admin/Sub Coordinator

Lakeland School District

[208-687-4371](tel:208-687-4371) (direct line)

[208-687-0431](tel:208-687-0431) (D.O)



LAKELAND JOINT SCHOOL DISTRICT #272

15506 N Washington Street P.O. Box 39

Rathdrum, Idaho 83858

Phone: 208.687.0431 Fax: 208.687.1884 Web: lakeland272.org

MEMORANDUM

TO: Board of Trustees

FROM: Heidi Herndon, Human Resource Specialist

DATE: October 14, 2016

RE: Classified New Hires

The following individuals are recommended for hire:

Regular Positions

- Ahrnsbrak, Anna, TLE, Paraprofessional
- Belles, Randall, LJHS, Custodian
- Bilski, Summer, LHS, Paraprofessional
- Borja, SLE, Paraprofessional
- Buchanan, David, BKE, Custodian
- Corey, Katie, AE, Paraprofessional
- Faias, Lisa, BKE, Custodian
- Fus, Kimberly, TLE, BASE
- Goncalves, Kristi, GE, Paraprofessional
- Graham, Jennifer, AE, Custodian
- Hammond, Georgia, GE, BASE, Paraprofessional
- Herbst, Jennifer, LJHS, Paraprofessional
- Hughes, Michael, SLE, Paraprofessional
- Kubetz, Patricia, SLE, Custodian
- McHatton, Patricia, Transportation, Bus Aide
- Newby, Mindy, LHS/THS, Athletic Trainer
- Price, Hannah, BKE, BASE
- Price, Kayleen, GE, Paraprofessional
- Quintana, Alicia, AE, Paraprofessional
- Thweat, Kjerstin, LJHS, Custodian
- Venera, Teri, District Wide, Physical Therapist

Relief Positions

Allen, Russell, Transportation, Relief Driver
Clary, Amanda, Transportation, Relief Driver
Frasu, Colleen, Transportation, Relief Driver
Nuttall, Susan, Transportation, Relief Driver
Witter, Bradly, Transportation, Relieve Driver

Coaching

DeSouza, Reginaldo, LHS, Volleyball
Starchman, Holly, LHS, Cheerleading
Weil, Jennifer, THS, Volleyball

EXTRA DUTY PAY SCHEDULE

LAKELAND HIGH SCHOOL

TIMBERLAKE HIGH SCHOOL

| POSITION | EMPLOYEE | EXP. STEP | PERCENT | PAY |
|-------------------------|----------------------|-----------|---------|------------|
| HEAD FOOTBALL | TIM KIEFER | 10 | 15.5% | \$ 5,890 |
| ASST. FOOTBALL | RYAN SCAGGS | 10 | 11.0% | \$ 4,180 |
| ASST. FOOTBALL | JENS JACOBSEN | 4 | 11.0% | \$ 3,315 |
| ASST. FOOTBALL | TERRY KIEFER | 10 | 11.0% | \$ 4,180 |
| ASST. FOOTBALL | AL BEVAQUA | 3 | 11.0% | \$ 3,171 |
| ASST. FOOTBALL | MICHAEL DALY | 17 | 11.0% | \$ 4,180 |
| ASST. FOOTBALL | CORT MILKS | 5 | 11.0% | \$ 3,460 |
| ASST. FOOTBALL | R. ANDERSON | 10 | 11.0% | \$ 4,180 |
| ASST. FOOTBALL | MATT ALLISON | 3 | 11.0% | \$ 3,171 |
| ASST. FOOTBALL | HARRISON BERTSCH | 9 | 11.0% | \$ 4,036 |
| HEAD SWIM | BRITANY URBANIAK | 2 | 15.5% | \$ 4,265 |
| HEAD VOLLEYBALL | R. DESOUZA | 1 | 15.5% | \$ 4,062 |
| ASST. VOLLEYBALL | KELSIE BADGER | 7 | 11.0% | \$ 3,748 |
| 9TH or"C" VOLLEYBALL | ALYANA SOUTH | 3 | 11.0% | \$ 3,171 |
| HEAD BOYS BASKETBALL | STOCKWELL | 10 | 15.5% | \$ 5,890 |
| ASST. BOYS BASKETBALL | BILL RYAN | 10 | 11.0% | \$ 4,180 |
| 9TH or"C" BOYS BASKETB. | J. MUNYAR | 10 | 11.0% | \$ 4,180 |
| HEAD GIRLS BASKETBALL | SEYMOUR | 10 | 15.5% | \$ 5,890 |
| ASST. GIRLS BASKETBALL | LANGE | 10 | 11.0% | \$ 4,180 |
| ASST. GIRLS BASKETBALL | OPEN | 10 | 11.0% | \$ - |
| "C" GIRLS BASKETBALL | NOVAK | 2 | 11.0% | \$ 3,027 |
| HEAD WRESTLING | EDELBLUTE | 10 | 15.5% | \$ 5,890 |
| ASST. WRESTLING | OPEN | 0 | 11.0% | \$ - |
| ASST. WRESTLING | MARK JOHNSON | 10 | 11.0% | \$ 4,180 |
| HEAD TRACK | LIBERA | 10 | 15.5% | \$ 5,890 |
| ASST. TRACK | LEVI CUSHMAN | 4 | 11.0% | \$ 3,315 |
| ASST. TRACK | HENDRICKSON | 10 | 11.0% | \$ 4,180 |
| ASST. TRACK | JACOB MUNYAR | 8 | 11.0% | \$ 3,892 |
| ASST. TRACK | M.GORTON | 10 | 11.0% | \$ 4,180 |
| ASST. TRACK | SEYMOUR | 10 | 11.0% | \$ 4,180 |
| HEAD BASEBALL | BRADBURY | 10 | 15.5% | \$ 5,890 |
| ASST. BASEBALL | J. WAY (1/2 STIP) | 2 | 5.5% | \$ 1,514 |
| JV BASEBALL | KEN BUSCH | 10 | 11.0% | \$ 4,180 |
| "C" BASEBALL | OPEN | 1 | 5.5% | \$ 1,441 |
| HEAD SOFTBALL | C BEVAQUA | 10 | 15.5% | \$ 5,890 |
| ASST. SOFTBALL | J HARMS (1/2 STIP) | 3 | 11.0% | \$ 1,586 |
| ASST. SOFTBALL | OPEN | 10 | 11.0% | \$ - |
| ASST. SOFTBALL | OPEN | 10 | 11% | \$ - |
| HEAD GOLF | MARIO MADDY (1/2 ST) | 10 | 15.5% | \$ 2,945 |
| | DARRELL HULL (1/2 S | 10 | 15.5% | \$ 2,945 |
| CROSS COUNTRY CO-HEA | S. HALL | 2 | 13.25% | \$ 3,646 |
| CROSS COUNTRY CO-HEA | S. MATTILLA | 2 | 13.25% | \$ 3,646 |
| HEAD BOYS SOCCER | DYLAN STIEGEMEIER | 1 | 15.5% | \$ 4,062 |
| ASST. BOYS SOCCER | CONNOR AUCH | 1 | 11.0% | \$ 2,883 |
| HEAD GIRLS SOCCER | MADDY | 10 | 15.5% | \$ 5,890 |
| ASST. GIRLS SOCCER | K MALONEY (1/2 STIP | 3 | 11.0% | \$ 1,586 |
| | J.BECKETT (1/2 STIP) | 3 | 11.0% | \$ 1,586 |
| TENNIS | R. SCAGGS | 2 | 15.5% | \$ 4,265 |
| ASST. TENNIS | OPEN | 0 | 11.0% | \$ - |
| CHEERLEADER ADVISOR | RUSO | 1 | 15.5% | \$ 4,062 |
| 9TH/ASST CHLDR ADV | CASHMAN (1/2 STIP) | 3 | 13.0% | \$ 1,874 |
| | H. STARCHMAN (1/2 S | 1 | 13.0% | \$ 1,704 |
| HEAD DANCE | J. MOFFETT | 2 | 15.50% | \$ 4,265 |
| ANNUAL ADVISOR | BEAN | 10 | 5.7% | \$ 2,166 |
| NEWSPAPER ADVISOR | BEAN | 10 | 5.7% | \$ 2,166 |
| SPEECH ARTS | HALL-HEADLEY,C | 10 | 5.7% | \$ 2,166 |
| DRAMA | KNOLL | 4 | 9.2% | \$ 2,773 |
| MUSIC-BAND | SESCILLA | 10 | 10.5% | \$ 3,990 |
| -CHORAL | SESCILLA | 10 | 6.2% | \$ 2,356 |
| ASB/STUDENT COUN | T. YOUNGDELL | 2 | 3.5% | \$ 963 |
| B.P.A. ADVISOR | NELSON, JODY | 1 | 5.5% | \$ 1,441 |
| FCCLA. ADVISOR | YOUNGDELL | 1 | 2.75% | \$ 721 |
| | M. MARVEL | 1 | 2.75% | \$ 721 |
| JR. STATESMAN ADVISOR | KEATING | 1 | 3.5% | \$ 917 |
| PROM ADVISOR | YOUNGDELL | 1 | 1.5% | \$ 393 |
| I.D.F.Y. ADVISOR | K. MCBRIDE | 1 | 3.0% | \$ 786 |
| QUIZ TEAM ADVISOR | KIMBERLING, DEB | 1 | 4.5% | \$ 1,179 |
| T.S.A. ADVISOR | PETTIT | 1 | 3.5% | \$ 917 |
| HONOR SOCIETY | VIEIRA | 1 | 1.5% | \$ 393 |
| MTV ANNUAL ADV | GORTON | 1 | 3.5% | \$ 917 |
| | | | | \$ 208,899 |

| POSITION | EMPLOYEE | EXP. STEP | PERCENT | PAY |
|------------------------|----------------|-----------|---------|------------|
| HEAD FOOTBALL | ALBERTSON | 10 | 15.5% | \$ 5,890 |
| ASST. FOOTBALL | MIKE MENTI | 10 | 11.0% | \$ 4,180 |
| ASST. FOOTBALL | BILL RIDER | 8 | 11.0% | \$ 3,892 |
| ASST. FOOTBALL | BRIAN KLUSS | 10 | 11.0% | \$ 4,180 |
| ASST. FOOTBALL | CURRAN JOHNSON | 4 | 11.0% | \$ 3,315 |
| ASST. FOOTBALL | KELLY AMOS | 10 | 11.0% | \$ 4,180 |
| ASST. FOOTBALL | RANNEY | 10 | 11.0% | \$ 4,180 |
| HEAD VOLLEYBALL | GARWOOD | 10 | 15.5% | \$ 5,890 |
| ASST. VOLLEYBALL | BEYER | 10 | 11.0% | \$ 4,180 |
| 9TH or"C" VOLLEYBALL | JENNIFER WEIL | 1 | 11.0% | \$ 2,883 |
| HEAD BOYS BASKETBALL | MICHAEL SCOTT | 1 | 15.5% | \$ 4,062 |
| ASST. BOYS BASKETBALL | ANDREW WILEY | 2 | 11.0% | \$ 3,027 |
| 9TH or"C" BOYS BASKET | C. KNIGGE | 6 | 11.0% | \$ 3,604 |
| HEAD GIRLS BASKETBALL | MATT MILLER | 10 | 15.5% | \$ 5,890 |
| ASST. GIRLS BASKETBALL | K. RHODES | 10 | 11.0% | \$ 4,180 |
| "C" GIRLS BASKETBALL | MOLLY MILLER | 10 | 11.0% | \$ 4,180 |
| HEAD WRESTLING | K. AMOS | 10 | 15.5% | \$ 5,890 |
| ASST. WRESTLING | J. JEROME | 2 | 11.0% | \$ 3,027 |
| HEAD TRACK | BRIAN KLUSS | 10 | 15.5% | \$ 5,890 |
| ASST. TRACK | SHAWN LAWLER | 10 | 11.0% | \$ 4,180 |
| ASST. TRACK | KELLY AMOS | 6 | 11.0% | \$ 3,604 |
| ASST. TRACK | ALBERTSON | 10 | 11.0% | \$ 4,180 |
| ASST. TRACK | RANNEY | 10 | 11.0% | \$ 4,180 |
| ASST. TRACK | K. RHODES | 10 | 11.0% | \$ 4,180 |
| HEAD BASEBALL | C. KNIGGE | 1 | 15.5% | \$ 4,062 |
| ASST. BASEBALL | V. LUPINACCI | 1 | 11.0% | \$ 2,883 |
| HEAD SOFTBALL | C REISENAUER | 2 | 15.5% | \$ 4,265 |
| ASST. SOFTBALL | OPEN | 1 | 11.0% | \$ 2,883 |
| HEAD GOLF | MATT MILLER | 7 | 15.5% | \$ 5,281 |
| CROSS COUNTRY | SHAWN LAWLER | 10 | 15.5% | \$ 5,890 |
| ASST. CROSS COUNTRY | MOLLY MILLER | 1 | 11.0% | \$ 2,883 |
| HEAD BOYS SOCCER | BERT BENTLEY | 3 | 15.5% | \$ 4,469 |
| ASST. BOYS SOCCER | OPEN | 0 | 0.0% | \$ - |
| HEAD GIRLS SOCCER | S. MICHAEL | 9 | 15.5% | \$ 5,687 |
| ASST. GIRLS SOCCER | OPEN | 0 | 0.0% | \$ - |
| CHEERLEADER ADVISOR | CYNTHIA PECK | 3 | 15.5% | \$ 4,469 |
| 9TH/ASST CHEER ADV | | | 11.0% | \$ - |
| ANNUAL ADVISOR | JENSON | 4 | 5.7% | \$ 1,718 |
| NEWSPAPER ADVISOR | NOT OFFERED | 0 | 5.7% | \$ - |
| SPEECH ARTS | DURAN | 10 | 5.7% | \$ 2,166 |
| DRAMA | DURAN | 10 | 9.2% | \$ 3,496 |
| MUSIC-BAND | J. GAMBRINO | 1 | 10.5% | \$ 2,752 |
| -CHORAL | J. GAMBRINO | 1 | 6.2% | \$ 1,625 |
| ASB/STUDENT COUN | RHODES | 4 | 3.5% | \$ 1,055 |
| B.P.A. ADVISOR | AMOS | 1 | 5.5% | \$ 1,441 |
| FCCLA. ADVISOR | MOLLY MILLER | 1 | 5.5% | \$ 1,441 |
| JR. STATESMAN ADVISOR | ZIMMERMAN | 1 | 3.5% | \$ 917 |
| PROM ADVISOR | K. RHODES | 1 | 1.5% | \$ 393 |
| I.D.F.Y. ADVISOR | VORDAHL | 1 | 3.0% | \$ 786 |
| QUIZ TEAM ADVISOR | KNIGGE | 1 | 4.5% | \$ 1,179 |
| T.S.A. ADVISOR | OPEN | 1 | 3.5% | \$ 917 |
| HONOR SOCIETY | HAUCK | 1 | 1.5% | \$ 393 |
| | | | | \$ 165,903 |

| POSITION | EMPLOYEE | EXP. STEP | PERCENT | PAY |
|------------------------|--------------------|-----------|---------|-----------|
| 8TH VOLLEYBALL | M. FERGUSON | 5 | 6.3% | \$ 1,981 |
| 8TH VOLLEYBALL | L. OLBERDING | 2 | 6.3% | \$ 1,734 |
| 7TH VOLLEYBALL | A. ASHER | 10 | 6.3% | \$ 2,394 |
| 7TH VOLLEYBALL | A. STRANGER | 2 | 6.3% | \$ 1,734 |
| 7TH & 8TH CROSS CTRY | M NEFF | 2 | 6.3% | \$ 1,734 |
| 8TH BOYS BASKETBALL | H. BERTSCH | 5 | 6.3% | \$ 1,981 |
| 8TH BOYS BASKETBALL | | | 6.3% | \$ - |
| 7TH BOYS BASKETBALL | G CHAPPEL | 10 | 6.3% | \$ 2,394 |
| 7TH INTRAMURALS | | | 4.00% | \$ - |
| 7TH INTRAMURALS | | | 4.00% | \$ - |
| 8TH GIRLS BASKETBALL | P. GORTON (B Team) | 5 | 6.3% | \$ 1,981 |
| 8TH GIRLS BASKETBALL | A. ASHER (A Team) | 10 | 6.3% | \$ 2,394 |
| 7TH GIRLS BASKETBALL | NO NEED | | 6.3% | \$ - |
| 7TH GIRLS BASKETBALL | | | 6.30% | \$ - |
| 7TH INTRAMURALS | | | 4.00% | \$ - |
| 7TH INTRAMURALS | | | 4.00% | \$ - |
| 7TH & 8TH WRESTLING | CUSHMAN | 10 | 6.3% | \$ 2,394 |
| 7TH & 8TH WRESTLING | M. JOHNSON | 10 | 6.3% | \$ 2,394 |
| 7TH & 8TH TRACK | M. NEFF | 2 | 6.3% | \$ 1,734 |
| 7TH & 8TH TRACK | K. HEGBLOOM | 1 | 6.3% | \$ 1,651 |
| 7TH & 8TH TRACK | G. CHAPPLE | 10 | 6.3% | \$ 2,394 |
| 7TH & 8TH TRACK | | | 6.3% | \$ - |
| 7/8 CHLDR ADVISOR | J. MOFFATT | 2 | 6.3% | \$ 1,734 |
| JHS ASB | T. HENDERSON | 9 | 3.5% | \$ 1,284 |
| ANNUAL/YR BOOK | K. DESJARDINS | 2 | 5.70% | \$ 1,569 |
| JHS MUSIC - BAND/CHOIR | L. HUTSON | 2 | 3.5% | \$ 963 |
| ***** | | | | |
| I.D.F.Y. ADVISOR | K. HEROLD | 1 | 3.0% | \$ 786 |
| MATHCOUNTS ADVISOR | E. VENEROSO | 1 | 2.5% | \$ 655 |
| T.S.A. ADVISOR | OPEN | 1 | 3.5% | \$ 917 |
| STRIVE ADVISOR | L. SPURWAY | 1 | 5.5% | \$ 1,441 |
| | | | | \$ - |
| | | | | \$ 38,245 |

| POSITION | EMPLOYEE | EXP. STEP | PERCENT | PAY |
|------------------------|----------------|-----------|---------|--------------|
| 7TH VOLLEYBALL | BARB ADAMS | 10 | 6.3% | \$ 2,394 |
| 8TH VOLLEYBALL | ROBYN ALLEN | 5 | 6.3% | \$ 1,981 |
| | | | 6.3% | \$ - |
| 7TH & 8TH CROSS CTRY | LAWLER, STACIE | 9 | 6.3% | \$ 2,312 |
| 8TH BOYS BASKETBALL | CURRAN JOHNSON | 2 | 6.3% | \$ 1,734 |
| 7TH BOYS BASKETBALL | MIKE MENTI | 10 | 6.3% | \$ 2,394 |
| 7TH BOYS BASKETBALL | | | 4.00% | \$ - |
| 7TH BOYS INTRAMURAL | | | 4.00% | \$ - |
| 8TH GIRLS BASKETBALL | BILL RIDER | 8 | 6.3% | \$ 2,229 |
| 7TH GIRLS BASKETBALL | ROB RANNEY | 10 | 6.3% | \$ 2,394 |
| 7TH GIRLS BASKETBALL | | | 4.00% | \$ - |
| 7TH GIRLS INTRAMURAL | | | 4.00% | \$ - |
| 7TH & 8TH WRESTLING | L. MOE | 10 | 6.3% | \$ 2,394 |
| 7TH & 8TH WRESTLING | J. JEROME | 2 | 6.3% | \$ 1,734 |
| 7TH & 8TH TRACK | STACIE LAWLER | 10 | 6.3% | \$ 2,394 |
| 7TH & 8TH TRACK | MOE | 10 | 6.3% | \$ 2,394 |
| 7TH & 8TH TRACK | RACHEL SMITH | 10 | 6.3% | \$ 2,394 |
| 7TH & 8TH TRACK | RIDER, SHANNON | 1 | 6.3% | \$ 1,651 |
| 7/8 CHLDR ADVISOR | D. CASTLETON | 9 | 6.30% | \$ 2,312 |
| JHS ASB | JULIA POTE | 6 | 3.50% | \$ 1,147 |
| | | | | \$ - |
| ANNUAL | WIRTH | 4 | 5.70% | \$ 1,718 |
| JHS MUSIC - BAND/CHOIR | OPEN | | 3.5% | \$ - |
| ***** | | | | |
| I.D.F.Y. ADVISOR | L. MCGRATH | 1 | 3.0% | \$ 786 |
| MATH COUNTS ADVISOR | K. NEUBERGER | 1 | 2.5% | \$ 655 |
| T.S.A. ADVISOR | OPEN | 1 | 3.5% | \$ 917 |
| | | 0 | 0.0% | \$ - |
| | | | | \$ 35,934.54 |

ELEMENTARY SCHOOLS

| POSITION | EMPLOYEE | EXP. STEP | PERCENT | PAY |
|-----------------|------------------|-----------|---------|-----------------|
| SLE YEARBOOK | DEBRA CASHMAN | 1 | 3.0% | \$ 786 |
| AE INTRAMURALS | LLOYD MOE | 1 | 5.0% | \$ 1,310 |
| AE YEARBOOK | LAURA BAUMAN | 1 | 3.0% | \$ 786 |
| BKE INTRAMURALS | CORY FRIIS | 1 | 5.0% | \$ 1,310 |
| BKE YEAR BOOK | MATTIE JORGENSON | 1 | 3.0% | \$ 786 |
| GE INTRAMURALS | BILL MILES | 1 | 2.5% | \$ 655 |
| GE INTRAMURALS | JOE SCHWALBACH | 1 | 2.5% | \$ 655 |
| GE YEARBOOK | T. WROTENBERY | 1 | 3.0% | \$ 786 |
| JBE YEARBOOK | J. HARMIS | 1 | 3.0% | \$ 786 |
| TLE YEARBOOK | TERRI MENTI | 1 | 3.0% | \$ 786 |
| | | | | \$ 8,648 |

EXTRA DAY PAYS

| POSITION | EMPLOYEE | EXP. STEP | PERCENT | PAY |
|--------------------|--------------------------|---------------|---------|------------------|
| COUNSELORS - THS | VORDAHL | 10 EXTRA DAYS | | \$ 2,974 |
| COUNSELORS - THS | REISENAUER | 10 EXTRA DAYS | | \$ 2,112 |
| COUNSELORS - LJHS | TINSLEY | 6 EXTRA DAYS | | \$ 2,011 |
| COUNSELORS - TJHS | NIEMAN | 6 EXTRA DAYS | | \$ 1,742 |
| COUNSELORS - LHS | VIEIRA | 10 EXTRA DAYS | | \$ 3,351 |
| COUNSELORS - LHS | SUKO | 10 EXTRA DAYS | | \$ 3,316 |
| COUNSELORS - LHS | RYAN, L | 10 EXTRA DAYS | | \$ 1,630 |
| COUNSELORS - SLE | GABRICK | 4 EXTRA DAYS | | \$ 1,138 |
| COUNSELORS - AE | M. ZIMMERMAN | 4 EXTRA DAYS | | \$ 850 |
| COUNSELORS - TLE | LITZKO | 4 EXTRA DAYS | | \$ 753 |
| COUNSELORS - GE | MARTINES | 4 EXTRA DAYS | | \$ 875 |
| COUNSELORS - BKE | MILLER | 4 EXTRA DAYS | | \$ 1,015 |
| COUNSELORS - JBE | CLAUSSEN | 4 EXTRA DAYS | | \$ 753 |
| THS AD/ADMIN | J. SIMPSON | 18 EXTRA DAYS | | \$ 6,587 |
| TJHS AD | M. MENTI | | | \$ 1,611 |
| NURSE | J. GERSTENBERGER | 10 EXTRA DAYS | | \$ 2,710 |
| NURSE | H. CHATTERTON | 10 EXTRA DAYS | | \$ 1,850 |
| NURSE | M. HARDING | 10 EXTRA DAYS | | \$ 1,801 |
| LIBRARIAN | P. ROGERS | 5 EXTRA DAYS | | \$ 1,669.11 |
| LIBRARIAN | M. WIRTH | 5 EXTRA DAYS | | \$ 505.90 |
| LIBRARIAN | T. YOUNG | 5 EXTRA DAYS | | \$ 1,657.79 |
| LIBRARIAN | M. MANNING | 5 EXTRA DAYS | | \$ 1,669.11 |
| | SUPPLEMENTAL MISC | | | |
| MORRISON, PATTY | TITLE 1 COORDINATOR | | | \$ 6,000 |
| BERTSCH, HARRISON | 23 EXTRA DAYS | | | \$ 5,671 |
| GRAUPMAN, KATIE | CORE TEACHER | | | \$ 2,571 |
| MANNING, MARYALICE | LIBRARY AIDE STIPEND | | | \$ 1,000 |
| GRAVATT, KRISTEN | DUAL CREDIT STIPEND | | | \$ 1,000 |
| | | | | \$ 58,823 |

LEADERSHIP STIPENDS 2016-17

| POSITION | NAME | SCHOOL | STIPEND |
|----------------------|-----------------|---------------|----------------|
| Building Facilitator | Amanda Leach | AE | \$1,000 |
| Building Facilitator | Julie Anderson | AE | \$1,000 |
| Building Facilitator | Shana Hostetler | BKE | \$2,000 |
| Building Facilitator | Kacy Williams | GWE | \$1,000 |
| Building Facilitator | Kristi Lawrie | GWE | \$1,000 |
| Building Facilitator | Kelsie Badger | JBE | \$1,000 |
| Building Facilitator | Renee Vanek | JBE | \$1,000 |
| Building Facilitator | Debbie Kimber | LHS | \$1,000 |
| Building Facilitator | Lynda Walter | LHS | \$1,000 |
| Building Facilitator | Mark Johnson | LHS | \$1,000 |
| Building Facilitator | Rebecca Hasz | LHS | \$1,000 |
| Building Facilitator | Amber Asher | LJHS | \$1,000 |
| Building Facilitator | Cherokee Gortch | LJHS | \$1,000 |
| Building Facilitator | Josh Baker | LJHS | \$1,000 |
| Building Facilitator | Kate Herold | LJHS | \$1,000 |
| Building Facilitator | Matt Neff | LJHS | \$1,000 |
| Building Facilitator | Krista Bullard | MTV | \$1,000 |
| Building Facilitator | Connie Wilkers | SLE | \$1,000 |
| Building Facilitator | Kim Hill | SLE | \$1,000 |
| Building Facilitator | Brian Kluss | THS | \$1,000 |
| Building Facilitator | Chris Jarstad | THS | \$1,000 |
| Building Facilitator | Jenn Jenson | THS | \$1,000 |
| Building Facilitator | Kellie Rhodes | THS | \$1,000 |
| Building Facilitator | Phil Zimmermann | THS | \$1,000 |
| Building Facilitator | Jennifer Emory | TJHS | \$1,000 |
| Building Facilitator | Mike Menti | TJHS | \$1,000 |
| Building Facilitator | Randy Boyd | TJHS | \$1,000 |
| Building Facilitator | Julie Kinzer | TLE | \$1,000 |
| Building Facilitator | Tona Koch | TLE | \$1,000 |
| College Prep Academy | John Keating | LHS | \$1,000 |
| College Prep Academy | Lorain Ryan | LHS | \$1,000 |
| College Prep Academy | Sara Teel | LHS | \$1,000 |
| College Prep Academy | Shannon Hall | LHS | \$1,000 |
| College Prep Academy | Shannon Mattil | LHS | \$1,000 |
| Core Coaches | Keri Murphy | AE | \$2,000 |
| Core Coaches | Jake Williamson | BKE | \$2,000 |
| Core Coaches | Charmaine Van | JBE | \$2,000 |
| Core Coaches | Cherokee Gortch | LJHS | \$2,000 |
| Core Coaches | Tammie Hende | LJHS | \$2,000 |
| Core Coaches | Connie Wilkers | SLE | \$2,000 |
| Core Leaders | Julie Anderson | AE | \$3,000 |
| Core Leaders | Laura Spurway | LJHS | \$3,000 |
| Core Leaders | Megan Ferguson | THS | \$3,000 |
| Core Participant | Holly Wuest | AE | \$900 |

| | | | |
|--------------------------|-------------------|-----------|---------|
| Core Participant | Sammi Curry | AE | \$900 |
| Core Participant | Chantelle Kirk | BKE | \$900 |
| Core Participant | Shynne Price | BKE | \$900 |
| Core Participant | Bill Miles | GWE | \$900 |
| Core Participant | Trish Miles | GWE | \$900 |
| Core Participant | Kayla Maloney | JBE | \$900 |
| Core Participant | Kelly Chaney | JBE | \$900 |
| Core Participant | Amy Shepard | LHS | \$900 |
| Core Participant | Karla Hegbloom | LJHS | \$900 |
| Core Participant | Lynnsie Olberd | LJHS | \$900 |
| Core Participant | Colleen Wells | THS | \$900 |
| Core Participant | Jenny Whaley | THS | \$900 |
| Core Participant | LuAnn Cummin | TLE | \$900 |
| Core Participant | Terri Menti | TLE | \$900 |
| District Facilitator | Shynne Price | 2nd grade | \$1,000 |
| District Facilitator | Shana Hostetler | 4th grade | \$1,000 |
| District Facilitator | Frank Vieira | counselor | \$1,000 |
| District Facilitator | Rebecca Miller | counselor | \$1,000 |
| District Facilitator | Kelsey Badger | SPED | \$1,000 |
| Extra Duty | Kelsie Badger | JBE | \$2,000 |
| GPS Team | Colleen Hall | LHS | \$1,000 |
| GPS Team | Denise Novak | LHS | \$1,000 |
| GPS Team | Nick Haynes | LHS | \$1,000 |
| Instructional Specialist | Keri Murphy | AE | \$2,000 |
| Instructional Specialist | Norma Needs | BKE | \$2,000 |
| Instructional Specialist | Lesley Dunbar | GE | \$2,000 |
| Instructional Specialist | Ana Schnepf | JBE | \$2,000 |
| Instructional Specialist | Rachel Smith | SLE | \$2,000 |
| Instructional Specialist | Ana Schnepf | TLE | \$2,000 |
| Music Dept. Facilitator | Mark Sescilla | LHS | \$1,000 |
| PBIS team member | Ashley Sapp | AE | \$1,000 |
| PBIS team member | Danielle Scott | AE | \$1,000 |
| PBIS team member | Jennifer Boots | AE | \$1,000 |
| PBIS team member | Jo-Dean Davis | AE | \$1,000 |
| PBIS team member | Sammi Curry | AE | \$1,000 |
| PBIS team member | Corey Friis | BKE | \$1,000 |
| PBIS team member | Kathy Peterson | BKE | \$1,000 |
| PBIS team member | Rebecca Miller | BKE | \$1,000 |
| PBIS team member | Sarah Howard | BKE | \$1,000 |
| PBIS team member | Shynne Price | BKE | \$1,000 |
| PBIS team member | Cassie Martinez | GE | \$1,000 |
| PBIS team member | Jan Hoyt | GE | \$1,000 |
| PBIS team member | Kacy Williams | GE | \$1,000 |
| PBIS team member | Lesley Dunbar | GE | \$1,000 |
| PBIS team member | Ana Schnepf | JBE | \$1,000 |
| PBIS team member | Cassandra Shelton | JBE | \$1,000 |
| PBIS team member | Fonda Stewart | JBE | \$1,000 |

| | | | |
|------------------|-----------------|------|---------|
| PBIS team member | Kelsie Badger | JBE | \$1,000 |
| PBIS team member | Trisha Claussen | JBE | \$1,000 |
| PBIS team member | Elaine Tobin | SLE | \$1,000 |
| PBIS team member | Kim Hill | SLE | \$1,000 |
| PBIS team member | Patti Gabrick | SLE | \$1,000 |
| PBIS team member | Rachel Smith | SLE | \$1,000 |
| PBIS team member | Shawn Stanfor | SLE | \$1,000 |
| PBIS team member | Jeri McDevitt | TLE | \$1,000 |
| PBIS team member | Jimmy Morriso | TLE | \$1,000 |
| PBIS team member | Justine Litzko | TLE | \$1,000 |
| PBIS team member | Rachel Gill | TLE | \$1,000 |
| Remediation | Jessica Fox-Lop | LHS | \$2,000 |
| Remediation | Katie McBride | LHS | \$2,000 |
| Remediation | Cameron Knigg | THS | \$1,000 |
| Remediation | Jenn Jenson | THS | \$1,000 |
| Remediation | Kim Hauck | THS | \$1,000 |
| Remediation | Laura Whitesitt | THS | \$1,000 |
| Remediation | Lynnette Wade | TJHS | \$1,000 |
| Remediation | Sandra Walling | TJHS | \$1,000 |
| Remediation | Scott Little | TJHS | \$1,000 |
| Remediation | Stacie Lawler | TJHS | \$1,000 |
| RTI team member | Alisa Rhead | AE | \$1,200 |
| RTI team member | Holly Wuest | AE | \$1,200 |
| RTI team member | Keri Murphy | AE | \$1,200 |
| RTI team member | Mikell Zimmerr | AE | \$1,200 |
| RTI team member | Roberta Yde | AE | \$1,200 |
| RTI team member | Carol Parrott | BKE | \$1,200 |
| RTI team member | Corey Friis | BKE | \$1,200 |
| RTI team member | Nara Spade | BKE | \$1,200 |
| RTI team member | Norma Needs | BKE | \$1,200 |
| RTI team member | Shana Hostetle | BKE | \$1,200 |
| RTI team member | Michelle Thorp | BKE | \$1,200 |
| RTI team member | Ann Rotz | GE | \$1,200 |
| RTI team member | Cassie Martines | GE | \$1,200 |
| RTI team member | Molly Johnson | GE | \$1,200 |
| RTI team member | Shynne Price | GE | \$1,200 |
| RTI team member | Trish Miles | GE | \$1,200 |
| RTI team member | Jamie Harms | JBE | \$1,200 |
| RTI team member | Jennifer Marsh | JBE | \$1,200 |
| RTI team member | Kelly Chaney | JBE | \$1,200 |
| RTI team member | Kelsie Badger | JBE | \$1,200 |
| RTI team member | Renee Vanek | JBE | \$1,200 |
| RTI team member | Trisha Claussen | JBE | \$1,200 |
| RTI team member | Amy Shepard | LHS | \$1,200 |
| RTI team member | Danielle Bean | LHS | \$1,200 |
| RTI team member | Katie McBride | LHS | \$1,200 |
| RTI team member | Kim Suko | LHS | \$1,200 |

| | | | |
|------------------|------------------|------|---------|
| RTI team member | Matt Allison | LHS | \$1,200 |
| RTI team member | Sherene Schilli | LHS | \$1,200 |
| RTI team member | Amber Asher | LJHS | \$1,200 |
| RTI team member | Cherokee Gortc | LJHS | \$1,200 |
| RTI team member | Honey Jean Tin | LJHS | \$1,200 |
| RTI team member | Francesca Gauv | LJHS | \$1,200 |
| RTI team member | MaryAlyce Man | LJHS | \$1,200 |
| RTI team member | Matt Neff | LJHS | \$1,200 |
| RTI team member | Ashley Rogers | SLE | \$1,200 |
| RTI team member | Brittany Brandt | SLE | \$1,200 |
| RTI team member | Jessica Kreysse | SLE | \$1,200 |
| RTI team member | Kerina Sanborn | SLE | \$1,200 |
| RTI team member | Linda Richman | SLE | \$1,200 |
| RTI team member | Patti Gabrick | SLE | \$1,200 |
| RTI team member | Casi Reisenauer | THS | \$1,200 |
| RTI team member | Catey Walton | THS | \$1,200 |
| RTI team member | Christine Sanda | THS | \$1,200 |
| RTI team member | Jenn Jenson | THS | \$1,200 |
| RTI team member | Megan Ferguson | THS | \$1,200 |
| RTI team member | Renee Vordahl | THS | \$1,200 |
| RTI team member | Bill Rider | TJHS | \$1,200 |
| RTI team member | Julia Potee | TJHS | \$1,200 |
| RTI team member | Karye Moore | TJHS | \$1,200 |
| RTI team member | Keith Neuberger | TJHS | \$1,200 |
| RTI team member | Robyn Allen | TJHS | \$1,200 |
| RTI team member | Shannon Rider | TJHS | \$1,200 |
| RTI team member | Julie Kinzer | TLE | \$1,200 |
| RTI team member | Justine Litzko | TLE | \$1,200 |
| RTI team member | LuAnn Cummin | TLE | \$1,200 |
| RTI team member | Terri Shovald | TLE | \$1,200 |
| RTI team member | Tona Koch | TLE | \$1,200 |
| School Psych | Jessica Kauffman | DO | \$4,000 |
| SPED Facilitator | Sheila Pote | DO | \$2,000 |

201,900

MENTOR PROTÉGÉ STIPENDS 2016-17

| | School | Protege | Mentor | Stipend |
|----|----------|-------------------------|-------------------|------------|
| 1 | SLE | AAron DePruis | Ann Matlock | \$750 |
| 2 | AE | Alisa Rhead | Keri Murphy | \$500 |
| 3 | THS | Amanda Kistler | Brian Kluss | \$500 |
| 4 | BKE | Ashley Jimerson | Shana Hostetler | \$500 |
| 5 | TLE | Brittney LaForce | Tona Koch | \$500 |
| 6 | AE | Camille Chappell | Julie Anderson | \$750 |
| 7 | district | Christine Ayers | Sheila Pote | \$500 |
| 8 | THS | Colleen Wells | Jenn Jensen | \$500 |
| 9 | AE | Cynthia DeSoto | Holly Wuest | \$750 |
| 10 | JBE | Deon Goodwin | Dave Jones | \$500 |
| 11 | LJHS | Elizabeth Veneroso | Liz Ross | \$500 |
| | | | Danielle Bean | \$500 |
| 12 | LHS | Emily Sarha | Mario Maddy | \$500 |
| 13 | TLE | Erin Smith | Terri Menti | \$500 |
| 14 | LJHS | Francesca Gauvin | Karla Hegbloom | \$500 |
| 15 | LJHS | Harrison Bertsch | Amber Asher | \$500 |
| 16 | LHS | Jared Forsythe | Lynda Walter | \$500 |
| 17 | TJHS | Jeff Gambrino | Mark Sescilla | \$500 |
| 18 | LJHS | Jennifer MacMillan | Greg Chapple | \$500 |
| 19 | THS | Jennifer Whaley | Megan Ferguson | \$500 |
| 20 | district | Jessica Kauffman | Amy Gabiou | \$500 |
| 21 | BKE | Kathy Johnson | Corey Friis | \$500 |
| 22 | GWE | Katie Leonard (Katelyn) | B Baker/S Vontill | \$250/each |
| 23 | JBE | Katrina Kirby | Kelsie Badger | \$500 |
| 24 | AE | Kendal Sterling | Holly Wuest | paid above |
| 25 | LHS | Kristin Gravatt | Sara Forsythe | \$500 |
| 26 | AE | Linda Pope | Julie Anderson | paid above |
| 27 | TLE | Lisa Fournier | Jeri McDevitt | \$500 |
| 28 | LJHS | Lynnsie Olberding | Kate Herold | \$500 |
| 29 | BKE | Marianne Darrow | Michelle Thorp | \$500 |
| 30 | GWE | Megan Barron | Alaina Donart | \$500 |
| 31 | BKE | Melissa Couch | Jenny Marsh | \$500 |
| 32 | LHS | Michelle Stanford | Sherene Schilling | \$500 |
| 33 | THS | new CTE tchr | Molly Miller | \$500 |
| 34 | SLE | Shawn Stanford | Ann Matlock | paid above |
| 35 | GE | Tina Wittenbrock | Gina Cooksey | \$500 |
| 36 | THS | Vincent Luppinnacci | Phil Zimmerman | \$500 |

JOB DESCRIPTION

TITLE: Facilities Director

QUALIFICATIONS:

1. Minimum of a high school diploma.
2. Demonstrated knowledge and expertise in the basic techniques of maintenance, carpentry, custodial and grounds keeping.
3. Demonstrated aptitude for successfully performing tasks of the kind listed below.
4. Leadership qualities that demonstrate an ability to build teamwork, accountability, and motivation within the department.
5. Proven experience and/or expertise in project management, including financial, time and personnel management.
6. Demonstrated character that models integrity, equity, visionary thinking, and a strong work ethic.
7. An ability to empower staff and lead from a strengths-focused, growth mindset.
8. Experience with effective use of technology to support efficiency and systematic management of the Facilities, or similar, department.
9. Such additional qualifications as the Board may find appropriate.

REPORTS TO: Superintendent (and/or designee(s))

SUPERVISES: All custodial, maintenance, and grounds keeping personnel

JOB GOAL: To maintain the school buildings and grounds in a condition of operating excellence, cleanliness, and safety, in order to provide a safe, supportive learning environment for every student and staff in the Lakeland Joint School District every day.

PERFORMANCE RESPONSIBILITIES: (Typical tasks shall include but not be limited to:)

- Assists in the recruitment, employment, assignment, supervision, transfer, promotion, demotion, or dismissal of custodial, maintenance, and grounds keeping personnel.
- Organizes and implements an orientation program on proper operation and maintenance of school facilities and grounds for department personnel.
- Assures that staff receive regular training on safety and skills enhancement subject to budget limitations.
- Oversees personnel and other necessary records as required.
- Schedules work routines for departmental personnel.
- Coordinates vacation schedules for departmental personnel.
- Prepares and administers the budget for maintenance, grounds, and custodial supplies, and equipment.
- Directs the maintenance of all buildings and grounds as to cleanliness and safety.
- Adheres to the preventative maintenance recommendations for all equipment and building systems to assure compliance with manufacturers recommended schedule for services and warranty requirements.
- Directs the preparation of playing fields, grounds, and other necessary facilities for athletics and other school activities. Maintains all school campuses in a manner that meets district standards as established and agreed to by the Superintendent (or designee) in conjunction with the Principals of each school and the School Board.
- Receives, stores, inventories, and issues all custodial, maintenance, and grounds, materials, supplies, and equipment. This also includes the assignment (or check out/in) of maintenance equipment/tools with an annual inventory of these items.
- Receives on a regular basis all security precautions and procedures, and recommends additions, changes, or reductions in service, as appropriate.
- Establishes and supervises acceptable project plans for all significant maintenance or improvement projects, including the setting of a timeline, estimated costs, and identification of staff resources or contractors needed to complete the plan and verifies that the terms of all such contracts have been fulfilled before authorizing final payment.
- Keeps informed of the latest trends, developments, and products in the areas of maintenance, repair, and upkeep, and encourages innovation and experimentation as appropriate.
- Inspects all school buildings, grounds, and installations on a regular basis to determine that high standards of workmanship, cleanliness, safety, and security are maintained and confers with principals regarding custodial work.
- Establishes consistent meeting schedule of the maintenance and/or custodial staff.
- Establishes and supervises summer cleaning and maintenance programs and schedules.
- Inspects and maintains or causes to have maintained fire alarm systems and fire extinguishers on a regularly scheduled basis.

- Develops a system for dealing with emergency repair problems with efficiency and financial considerations.
- Makes minor repairs and is available to address immediate heating, electrical, or plumbing problems. Supervises the maintenance of all bell and clock systems in the schools.
- Such other duties as may be assigned by the Superintendent (or designee(s)).

TERMS OF EMPLOYMENT: This position shall be considered in all respects "employment at will" and the employee is subject to discharge by the District at any time without cause. The "employment period" and other descriptions and terms set forth in this job description shall not create a property right in the employee and such are set forth only to advise the employee of when and what type of services will be required by the District so long as employment continues.

An employee working in this position shall at all times be subject to the direction of the person to whom said employee has primary responsibility or said person's designee(s) and at all times shall be subject to the rules, regulations and policies of the District as promulgated by the Board of Trustees. Each employee shall be held responsible for having knowledge of said school district rules, regulations and policies which have been reduced to writing and made available to the employee at the building principal's office and the district-wide administration office.

Twelve months per year. Salary range = \$46,682 to \$72,880, depending on experience and education.

EVALUATION: Performance of this job will be evaluated annually in accordance with provisions of the Board's policy on evaluation of administrative personnel.

The Certified Sick Leave Council members for this year are: Chris McDougall, Kathy Peterson, Rebecca Hasz, and Lisa Sexton.

Basketball
Boys Varsity

| | | | Place | Time |
|-----------------|-----------------|--------------------------------------|-------------|----------------|
| Tuesday | 11/29/16 | West Valley | Home | 7:00 PM |
| Friday | 12/02/16 | Colville | Home | 7:30 PM |
| Tuesday | 12/06/16 | Medical Lake HS | Away | 7:30 PM |
| Thursday | 12/08/16 | Post Falls | Away | 7:00 PM |
| Saturday | 12/10/16 | Bonnors Ferry | Home | 6:00 PM |
| Thursday | 12/15/16 | Kellogg | Away | 7:00 PM |
| Friday | 12/16/16 | Clarkston HS | Home | 7:00 PM |
| Tuesday | 12/20/16 | Cheney | Away | 6:00 PM |
| Wednesday | 12/28/16 | TBA (Lake City Christmas Tournament) | Away | TBA |
| Thursday | 12/29/16 | TBA (Lake City Christmas Tournament) | Away | TBA |
| Friday | 12/30/16 | TBA (Lake City Christmas Tournament) | Away | TBA |
| Tuesday | 01/03/17 | Lewiston | Home | 7:00 PM |
| Friday | 01/06/17 | Priest River | Away | 7:00 PM |
| Thursday | 01/12/17 | *Moscow | Home | 7:00 PM |
| Tuesday | 01/17/17 | *Coeur d'Alene | Away | 7:00 PM |
| Friday | 01/20/17 | *Sandpoint | Home | 8:00 PM |
| Thursday | 01/26/17 | *Lake City | Home | 7:00 PM |
| Tuesday | 01/31/17 | *Moscow | Away | 7:00 PM |
| Saturday | 02/11/17 | Timberlake | Home | 6:00 PM |
| Tuesday | 02/14/17 | Lake City | Away | 7:00 PM |
| Thursday | 02/16/17 | *Sandpoint | Away | 7:00 PM |

Assistant Coach: Jacob Munyer
 Volunteer Assistant Coach: Bill Ray
 Assistant Coach: Bill Ryan
 Head Coach: Dave Stockwell

Boys JV

| | | | Place | Time |
|-----------------|-----------------|----------------------|-------------|----------------|
| Tuesday | 11/29/16 | West Valley | Home | TBA |
| Friday | 12/02/16 | Colville | Home | 5:30 PM |
| Tuesday | 12/06/16 | Medical Lake HS | Away | 5:30 PM |
| Thursday | 12/08/16 | Post Falls | Away | 5:30 PM |
| Saturday | 12/10/16 | Bonnors Ferry | Home | 4:30 PM |
| Thursday | 12/15/16 | Kellogg | Away | 4:30 PM |
| Friday | 12/16/16 | Clarkston HS | Home | 5:30 PM |
| Tuesday | 12/20/16 | Cheney | Away | 4:30 PM |
| Tuesday | 01/03/17 | Lewiston | Home | 5:30 PM |

Superintendent
 Dr. Becky Meyer

Principal
 Trent Derrick

Vice Principal
 Jimmy Hoffman

Athletic Director
 Tim Cronnelly

Basketball

Boys JV

| | | | Place | Time |
|-----------------|-----------------|-------------------|-------------|----------------|
| Friday | 01/06/17 | Priest River | Away | 4:00 PM |
| Tuesday | 01/17/17 | *Coeur d'Alene | Away | 5:30 PM |
| Thursday | 01/19/17 | Sandpoint | Home | 6:30 PM |
| Thursday | 01/26/17 | *Lake City | Home | 5:30 PM |
| Tuesday | 01/31/17 | *Moscow | Away | 5:30 PM |
| Saturday | 02/11/17 | Timberlake | Home | 3:00 PM |
| Tuesday | 02/14/17 | Lake City | Away | 5:30 PM |
| Thursday | 02/16/17 | *Sandpoint | Away | 5:30 PM |

Boys C

| | | | Place | Time |
|-----------------|-----------------|----------------------|-------------|----------------|
| Tuesday | 11/29/16 | West Valley | Home | 4:00 PM |
| Tuesday | 12/06/16 | Medical Lake HS | Away | 4:00 PM |
| Thursday | 12/08/16 | Post Falls | Away | 4:00 PM |
| Saturday | 12/10/16 | Bonnors Ferry | Home | 3:00 PM |
| Thursday | 12/15/16 | Kellogg | Away | 6:00 PM |
| Friday | 12/16/16 | Clarkston HS | Home | 4:00 PM |
| Tuesday | 12/20/16 | Cheney | Away | 3:00 PM |
| Tuesday | 01/03/17 | Lewiston | Home | 4:00 PM |
| Tuesday | 01/17/17 | *Coeur d'Alene | Away | 4:00 PM |
| Thursday | 01/19/17 | Sandpoint | Home | 6:30 PM |
| Thursday | 01/26/17 | *Lake City | Home | 4:00 PM |
| Tuesday | 01/31/17 | *Moscow | Away | 4:00 PM |
| Saturday | 02/11/17 | Timberlake | Home | 4:30 PM |
| Tuesday | 02/14/17 | Lake City | Away | 4:00 PM |
| Thursday | 02/16/17 | *Sandpoint | Away | 4:00 PM |

Superintendent
 Dr. Becky Meyer

Principal
 Trent Derrick

Vice Principal
 Jimmy Hoffman

Athletic Director
 Tim Cronnelly

Basketball
Girls Varsity

| | | | Place | Time |
|-----------------|-----------------|--|-------------|----------------|
| Tuesday | 11/15/16 | Timberlake | Away | 7:00 PM |
| Tuesday | 11/22/16 | St. Maries | Away | 7:00 PM |
| Tuesday | 11/29/16 | West Valley | Home | 5:30 PM |
| Thursday | 12/01/16 | Rogers High | Home | 7:00 PM |
| Friday | 12/02/16 | Colville | Home | 5:45 PM |
| Tuesday | 12/06/16 | Medical Lake HS | Away | 5:45 PM |
| Thursday | 12/08/16 | Post Falls | Away | 5:30 PM |
| Saturday | 12/10/16 | Bonnors Ferry | Home | 4:30 PM |
| Thursday | 12/15/16 | Kellogg | Away | 5:30 PM |
| Friday | 12/16/16 | Clarkston HS | Home | 5:30 PM |
| Tuesday | 12/27/16 | TBA (West Valley Christmas Tournament) | Away | TBA |
| Wednesday | 12/28/16 | TBA (West Valley Christmas Tournament) | Away | TBA |
| Thursday | 12/29/16 | TBA (West Valley Christmas Tournament) | Away | TBA |
| Friday | 01/06/17 | Priest River | Away | 5:30 PM |
| Tuesday | 01/10/17 | Kellogg | Home | 7:00 PM |
| Thursday | 01/12/17 | *Moscow | Home | 5:30 PM |
| Tuesday | 01/17/17 | *Coeur d'Alene | Away | 5:30 PM |
| Friday | 01/20/17 | *Sandpoint | Home | 4:00 PM |
| Tuesday | 01/24/17 | *Moscow | Away | 7:00 PM |
| Thursday | 01/26/17 | *Lake City | Home | 5:30 PM |
| Tuesday | 01/31/17 | *Sandpoint | Away | 7:00 PM |

Assistant Coach: Deana Lange
 Assistant Coach: Denise Novak
 Head Coach: Steve Seymore

Girls JV

| | | | Place | Time |
|-----------------|-----------------|----------------------|-------------|----------------|
| Tuesday | 11/15/16 | Timberlake | Away | 5:30 PM |
| Tuesday | 11/22/16 | St. Maries | Away | 5:30 PM |
| Tuesday | 11/29/16 | West Valley | Home | 4:00 PM |
| Thursday | 12/01/16 | Rogers High | Home | 5:30 PM |
| Friday | 12/02/16 | Colville | Home | 4:00 PM |
| Tuesday | 12/06/16 | Medical Lake HS | Away | 4:00 PM |
| Thursday | 12/08/16 | Post Falls | Away | 4:00 PM |
| Saturday | 12/10/16 | Bonnors Ferry | Home | 3:00 PM |
| Thursday | 12/15/16 | Kellogg | Away | 4:00 PM |
| Friday | 12/16/16 | Clarkston HS | Home | 4:00 PM |

Superintendent
 Dr. Becky Meyer

Principal
 Trent Derrick

Vice Principal
 Jimmy Hoffman

Athletic Director
 Tim Cronnelly

Basketball

Girls JV

| | | | Place | Time |
|-----------------|-----------------|--|-------------|----------------|
| Tuesday | 12/27/16 | TBA (West Valley Christmas Tournament) | Away | TBA |
| Wednesday | 12/28/16 | TBA (West Valley Christmas Tournament) | Away | TBA |
| Thursday | 12/29/16 | TBA (West Valley Christmas Tournament) | Away | TBA |
| Friday | 01/06/17 | Priest River | Away | 4:00 PM |
| Tuesday | 01/10/17 | Kellogg | Home | 5:30 PM |
| Tuesday | 01/17/17 | *Coeur d'Alene | Away | 4:00 PM |
| Thursday | 01/19/17 | Sandpoint | Home | 5:00 PM |
| Tuesday | 01/24/17 | *Moscow | Away | 5:30 PM |
| Thursday | 01/26/17 | *Lake City | Home | 4:00 PM |
| Tuesday | 01/31/17 | *Sandpoint | Away | 5:30 PM |

Girls C

| | | | Place | Time |
|-----------------|-----------------|----------------------|-------------|----------------|
| Tuesday | 11/15/16 | Timberlake | Away | 4:00 PM |
| Tuesday | 11/29/16 | West Valley | Home | 7:00 PM |
| Thursday | 12/01/16 | Rogers High | Home | 4:00 PM |
| Tuesday | 12/06/16 | Medical Lake HS | Away | 7:00 PM |
| Thursday | 12/08/16 | Post Falls | Away | 7:00 PM |
| Saturday | 12/10/16 | Bonnors Ferry | Home | 6:00 PM |
| Friday | 12/16/16 | Clarkston HS | Home | 7:00 PM |
| Tuesday | 01/17/17 | *Coeur d'Alene | Away | 7:00 PM |
| Thursday | 01/19/17 | Sandpoint | Home | 5:00 PM |
| Tuesday | 01/24/17 | *Moscow | Away | 4:00 PM |
| Thursday | 01/26/17 | *Lake City | Home | 7:00 PM |
| Tuesday | 01/31/17 | *Sandpoint | Away | 4:00 PM |

Superintendent
 Dr. Becky Meyer

Principal
 Trent Derrick

Vice Principal
 Jimmy Hoffman

Athletic Director
 Tim Cronnelly

Lakeland High School

7006 W Highway 53 Rathdrum, ID 83858-0069

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



Superintendent
Dr. Becky Meyer

Principal
Trent Derrick

Vice Principal
Jimmy Hoffman

Athletic Director
Tim Cronnelly

Varsity Wrestling (Boys) 2016-2017

| <u>Day</u> | <u>Date</u> | <u>Opponent</u> | <u>Place</u> | <u>Time</u> |
|------------|-------------|---|-------------------------------------|-------------|
| Saturday | Dec. 03 | Green and Gold Match (Practice) | Lakeland High School | 3:00PM |
| Thursday | Dec. 08 | Post Falls (<i>Post Falls</i>) | LHS | 7:00PM |
| Friday | Dec. 09 | @ Inland Empire Classic | Central Valley | 4:30PM |
| Saturday | Dec. 10 | @ Inland Empire Classic | Central Valley | 9:00AM |
| Wednesday | Dec. 14 | LC/K/CDA | LHS | 6:00PM |
| Friday | Dec. 16 | @ TBA (<i>Tri State</i>) | NIC | 10:00AM |
| Saturday | Dec. 17 | @ TBA (<i>Tri State</i>) | NIC | 9:00AM |
| Wednesday | Dec. 28 | @ TBA (<i>Sierra Nevada Classic</i>) | RLEC (Reno Livestock Events Center) | 9:30AM |
| Thursday | Dec. 29 | @ TBA (<i>Sierra Nevada Classic (Reno, NV)</i>) | RLEC (Reno Livestock Events Center) | 9:30AM |
| Thursday | Jan. 05 | @ TBA (<i>Crooke County/Idaho Falls/LL Dbl Dual (@Meridian)</i>) | Centennial High School | 5:00PM |
| Friday | Jan. 06 | @ Nampa (<i>Rollie Lane WR Tourney (Nampa)</i>) | Nampa | TBA |
| Saturday | Jan. 07 | @ Nampa (<i>Rollie Lane WR Tourney (Nampa)</i>) | Nampa | TBA |
| Friday | Jan. 13 | @ River City Duals | River City Duals | 3:00PM |
| Saturday | Jan. 14 | @ River City Duals | PFHS | 9:00AM |
| Tuesday | Jan. 17 | Bonnors Ferry (<i>PR/BF/LL Double Dual</i>) | LHS | 5:00PM |
| Friday | Jan. 20 | * Sandpoint | LHS | 6:00PM |
| Thursday | Jan. 26 | @ TBA (<i>Middleton/Mt. Home/Moscow/LL</i>) | Bear Den - MJHS | 5:00PM |
| Friday | Jan. 27 | @ North Idaho Rumble | CHS | 4:00PM |
| Saturday | Jan. 28 | @ North Idaho Rumble | CHS | 9:00AM |
| Wednesday | Feb. 01 | LL/TLHS/Lew | LHS | 5:00PM |
| Friday | Feb. 03 | @ Bonners Ferry (<i>Bonnors Ferry Tournament</i>) | BFHS | 4:00PM |
| Saturday | Feb. 04 | @ Bonners Ferry (<i>Bonnors Ferry Tournament</i>) | BFHS | 10:00AM |
| Saturday | Feb. 18 | 3A, 4A, & 5A Regional Tournament | LHS | 9:00AM |
| Friday | Feb. 24 | @ TBA (<i>State Wrestling Tournament</i>) | Idaho Center - Nampa | TBA |
| Saturday | Feb. 25 | @ TBA (<i>State Wrestling Tournament</i>) | Idaho Center - Nampa | TBA |

Assistant Coach: Zach Horsely

Assistant Coach: Mark Johnson

**Volunteer Asst. Coach: Dave
Quimby**

**Volunteer Assistant Coach: Irwin
Williamson**

Basketball

Boys Varsity

| | | | Place | Time |
|------------------|-----------------|------------------------------------|-------------|----------------|
| Tuesday | 11/29/16 | Sandpoint High School | Away | 7:00 PM |
| Friday | 12/02/16 | Moscow High School | Home | 7:00 PM |
| Wednesday | 12/07/16 | Genesis Preparatory Academy | Home | 7:00 PM |
| Friday | 12/09/16 | Lakeside High School ID | Home | 7:00 PM |
| Tuesday | 12/13/16 | Sandpoint High School | Home | 7:00 PM |
| Saturday | 12/17/16 | East Valley High School | Away | 4:30 PM |
| Tuesday | 12/20/16 | Kellogg High School | Home | 7:30 PM |
| Saturday | 01/14/17 | *Priest River High School | Home | 7:30 PM |
| Tuesday | 01/17/17 | Bonnors Ferry High School | Away | 7:00 PM |
| Friday | 01/27/17 | Genesis Preparatory Academy | Away | 7:30 PM |
| Saturday | 01/28/17 | Coeur d'Alene Charter Aca | Away | TBA |
| Tuesday | 01/31/17 | Clark Fork Jr/Sr H. S. | Away | 7:30 PM |
| Wednesday | 02/01/17 | St. Maries High School | Away | 7:00 PM |
| Friday | 02/03/17 | Bonnors Ferry High School | Home | 7:30 PM |
| Wednesday | 02/08/17 | St. Maries High School | Home | 7:00 PM |
| Friday | 02/10/17 | Coeur d'Alene Charter Aca | Home | 7:00 PM |
| Saturday | 02/11/17 | Lakeland High School | Away | 6:00 PM |
| Tuesday | 02/14/17 | Moscow High School | Away | 7:00 PM |
| Thursday | 02/16/17 | Kellogg High School | Home | 7:00 PM |
| Friday | 02/17/17 | *Priest River High School | Away | 7:00 PM |

Boys JV

| | | | Place | Time |
|------------------|-----------------|------------------------------------|-------------|----------------|
| Tuesday | 11/29/16 | Sandpoint High School | Away | 5:30 PM |
| Friday | 12/02/16 | Moscow High School | Home | 5:30 PM |
| Wednesday | 12/07/16 | Genesis Preparatory Academy | Home | 5:30 PM |
| Friday | 12/09/16 | Lakeside High School ID | Home | 5:30 PM |
| Tuesday | 12/13/16 | Sandpoint High School | Home | 5:30 PM |
| Saturday | 12/17/16 | East Valley High School | Away | 3:00 PM |
| Tuesday | 12/20/16 | Kellogg High School | Home | 5:30 PM |
| Friday | 01/13/17 | *Priest River High School | Home | 7:30 PM |
| Tuesday | 01/17/17 | Bonnors Ferry High School | Away | TBA |
| Friday | 01/27/17 | Genesis Preparatory Academy | Away | 6:00 PM |
| Saturday | 01/28/17 | Coeur d'Alene Charter Aca | Away | TBA |
| Tuesday | 01/31/17 | Clark Fork Jr/Sr H. S. | Away | 6:00 PM |
| Wednesday | 02/01/17 | St. Maries High School | Away | 5:30 PM |

Superintendent
 Dr. Becky Meyer

Principal
 Kurt Hoffman

Vice Principal
 Brandi Johnson

Athletic Director
 Jim Simpson

Basketball

Boys JV

| | | | Place | Time |
|------------------|-----------------|----------------------------------|-------------|----------------|
| Friday | 02/03/17 | Bonnors Ferry High School | Home | TBA |
| Wednesday | 02/08/17 | St. Maries High School | Home | 5:30 PM |
| Friday | 02/10/17 | Coeur d'Alene Charter Aca | Home | 5:30 PM |
| Saturday | 02/11/17 | Lakeland High School | Away | 4:30 PM |
| Tuesday | 02/14/17 | Moscow High School | Away | 5:30 PM |
| Thursday | 02/16/17 | Kellogg High School | Home | 5:30 PM |
| Friday | 02/17/17 | *Priest River High School | Away | 5:30 PM |

Boys C Team

| | | | Place | Time |
|-----------------|-----------------|------------------------------|-------------|----------------|
| Tuesday | 11/29/16 | Sandpoint High School | Away | 4:00 PM |
| Friday | 12/02/16 | Moscow High School | Home | 4:00 PM |
| Tuesday | 12/13/16 | Sandpoint High School | Home | 4:00 PM |
| Saturday | 02/11/17 | Lakeland High School | Away | 3:00 PM |
| Thursday | 02/16/17 | Kellogg High School | Home | 4:00 PM |
| Friday | 02/17/17 | Priest River High School | Away | 4:00 PM |

Superintendent
 Dr. Becky Meyer

Principal
 Kurt Hoffman

Vice Principal
 Brandi Johnson

Athletic Director
 Jim Simpson

Basketball

Girls Varsity

| | | | Place | Time |
|------------------|-----------------|------------------------------------|-------------|----------------|
| Saturday | 11/12/16 | Sandpoint High School | Home | 5:30 PM |
| Tuesday | 11/15/16 | Lakeland High School | Home | 7:00 PM |
| Wednesday | 11/16/16 | Moscow High School | Away | 7:00 PM |
| Saturday | 11/19/16 | Lewiston Senior High School | Home | 4:00 PM |
| Tuesday | 11/29/16 | Post Falls High School | Away | 7:00 PM |
| Friday | 12/02/16 | Gonzaga Prep School | Away | 7:00 PM |
| Tuesday | 12/06/16 | Coeur d'Alene High School | Home | 7:00 PM |
| Friday | 12/09/16 | Sandpoint High School | Away | TBA |
| Saturday | 12/10/16 | Lapwai High School | Away | 7:30 PM |
| Saturday | 12/17/16 | East Valley High School | Away | 6:00 PM |
| Tuesday | 12/20/16 | Kellogg High School | Home | 5:30 PM |
| Tuesday | 01/03/17 | *Priest River High School | Away | 7:00 PM |
| Wednesday | 01/04/17 | Lapwai High School | Home | 7:00 PM |
| Friday | 01/06/17 | Kellogg High School | Away | 7:00 PM |
| Tuesday | 01/10/17 | Coeur d'Alene Charter Aca | Home | 7:00 PM |
| Saturday | 01/14/17 | *Priest River High School | Home | 6:00 PM |
| Tuesday | 01/17/17 | Bonnors Ferry High School | Away | 5:30 PM |
| Thursday | 01/26/17 | Moscow High School | Home | 7:00 PM |
| Saturday | 01/28/17 | Coeur d'Alene Charter Aca | Away | TBA |
| Friday | 02/03/17 | Bonnors Ferry High School | Home | 6:00 PM |
| Tuesday | 02/07/17 | District Tournament | Away | TBA |
| Thursday | 02/09/17 | District Tournament | Away | TBA |
| Saturday | 02/11/17 | District Tournament | Away | TBA |

Girls JV

| | | | Place | Time |
|-----------------|-----------------|------------------------------------|-------------|----------------|
| Saturday | 11/12/16 | Sandpoint High School | Home | 4:00 PM |
| Tuesday | 11/15/16 | Lakeland High School | Home | 5:30 PM |
| Wednesday | 11/16/16 | Moscow High School | Away | 5:30 PM |
| Saturday | 11/19/16 | Lewiston Senior High School | Home | 2:30 PM |
| Tuesday | 11/29/16 | Post Falls High School | Away | 5:30 PM |
| Friday | 12/02/16 | Gonzaga Prep School | Away | 5:30 PM |
| Tuesday | 12/06/16 | Coeur d'Alene High School | Home | 5:30 PM |
| Friday | 12/09/16 | Sandpoint High School | Away | TBA |
| Saturday | 12/10/16 | Lapwai High School | Away | 6:00 PM |
| Saturday | 12/17/16 | East Valley High School | Away | 1:30 PM |

Superintendent
 Dr. Becky Meyer

Principal
 Kurt Hoffman

Vice Principal
 Brandi Johnson

Athletic Director
 Jim Simpson

Team Schedule
Girls Basketball
 10/31/2016 to 3/5/2017

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

Jim Simpson
 School Phone: 208-623-6303
 Home Phone: 208-691-2649
 Fax: 208-623-6203
 jsimpson@lakeland272.org

Basketball

Girls JV

| | | | Place | Time |
|------------------|-----------------|----------------------------------|-------------|----------------|
| Tuesday | 12/20/16 | Kellogg High School | Home | 4:00 PM |
| Tuesday | 01/03/17 | *Priest River High School | Away | 5:30 PM |
| Wednesday | 01/04/17 | Lapwai High School | Home | 5:30 PM |
| Friday | 01/06/17 | Kellogg High School | Away | TBA |
| Tuesday | 01/10/17 | Coeur d'Alene Charter Aca | Home | TBA |
| Friday | 01/13/17 | Priest River Jr. High | Home | 6:00 PM |
| Tuesday | 01/17/17 | Bonnors Ferry High School | Away | TBA |
| Thursday | 01/26/17 | Moscow High School | Home | 5:30 PM |
| Saturday | 01/28/17 | Coeur d'Alene Charter Aca | Away | TBA |
| Friday | 02/03/17 | Bonnors Ferry High School | Home | TBA |

Girls C Team

| | | | Place | Time |
|---------|----------|------------------------|-------|---------|
| Tuesday | 11/29/16 | Post Falls High School | Away | 4:00 PM |

Superintendent
 Dr. Becky Meyer

Principal
 Kurt Hoffman

Vice Principal
 Brandi Johnson

Athletic Director
 Jim Simpson

Wrestling
Boys Varsity

| | | | Place | Time |
|-----------------|-----------------|---|-------------|----------------|
| Saturday | 12/10/16 | West Valley Duals | Away | 9:00 AM |
| Tuesday | 12/13/16 | Moscow/Pullman/Lewiston @ Moscow | Away | 4:00 PM |
| Friday | 12/16/16 | Eureka Invite | Away | 4:00 PM |
| Saturday | 12/17/16 | Eureka Invite | Away | 9:00 AM |
| Friday | 12/30/16 | Freeman Invitational | Away | 9:00 AM |
| Thursday | 01/05/17 | Fruitland/Vale Or. | Away | 5:00 PM |
| Friday | 01/06/17 | Rollie Lane Invitational @Nampa | Away | 9:00 AM |
| Saturday | 01/07/17 | Rollie Lane Invitational @Nampa | Away | TBA |
| Thursday | 01/12/17 | Priest River High School (Priest River) | Home | 6:00 PM |
| Friday | 01/13/17 | River City Duals @ Post Falls | Away | 4:00 PM |
| Saturday | 01/14/17 | River City Duals @ Post Falls | Away | 9:00 AM |
| Friday | 01/20/17 | Van Tuinstra Duals | Home | 3:00 PM |
| Saturday | 01/21/17 | Van Tuinstra Duals | Home | 9:00 AM |
| Thursday | 01/26/17 | American Fall @ Kellogg | Away | 5:00 PM |
| Friday | 01/27/17 | North Idaho Rumble CDA HS | Away | 3:00 PM |
| Saturday | 01/28/17 | North Idaho Rumble CDA HS | Away | 9:00 AM |
| Wednesday | 02/01/17 | Lakeland/Lewiston | Away | 6:00 PM |
| Tuesday | 02/07/17 | Kellogg High School (IML @ Kellogg) | Away | 6:00 PM |
| Thursday | 02/09/17 | Bonnors Ferry High School (IML @ Bonnors Ferry) | Away | 6:00 PM |

Boys JV

| | | | Place | Time |
|-----------------|-----------------|--|-------------|----------------|
| Saturday | 12/03/16 | Blizzard Tournament | Away | 9:00 AM |
| Friday | 12/09/16 | George Wilde Invitational: Kellogg | Away | 4:00 PM |
| Saturday | 12/10/16 | George Wilde Invitational: Kellogg | Away | 9:00 AM |
| Saturday | 12/17/16 | Lakeland High School (+Lakeland JV) | Away | 9:00 AM |
| Saturday | 01/07/17 | Priest River Tournament | Away | 9:00 AM |
| Monday | 01/09/17 | Wallace Jr./Sr. H.S. | Away | 6:00 PM |
| Thursday | 01/12/17 | Priest River High School (Priest River) | Home | 5:00 PM |
| Wednesday | 01/18/17 | Coeur d'Alene High School (Coeur d' Alene) | Away | 5:00 PM |
| Thursday | 01/26/17 | JV Mix and Match: Kellogg | Away | 5:00 PM |
| Wednesday | 02/01/17 | Lakeland/Lewiston | Away | 6:00 PM |
| Friday | 02/03/17 | Bonnors Ferry Invitational | Away | 4:00 PM |
| Saturday | 02/04/17 | Bonnors Ferry Invitational | Away | 9:00 AM |
| Tuesday | 02/07/17 | Kellogg High School (Kellogg) | Away | 6:00 PM |

Superintendent
 Dr. Becky Meyer

Principal
 Kurt Hoffman

Vice Principal
 Brandi Johnson

Athletic Director
 Jim Simpson

Team Schedule
Boys Wrestling
10/31/2016 to 3/5/2017

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

Jim Simpson
School Phone: 208-623-6303
Home Phone: 208-691-2649
Fax: 208-623-6203
jsimpson@lakeland272.org

Wrestling
Boys JV

| | | | Place | Time |
|----------|----------|---|-------|---------|
| Thursday | 02/09/17 | Bonnors Ferry High School (Bonnors Ferry) | Away | 6:00 PM |
| Saturday | 02/11/17 | Lake City High School (Lake City JV) | Away | 9:00 AM |

Superintendent
Dr. Becky Meyer

Principal
Kurt Hoffman

Vice Principal
Brandi Johnson

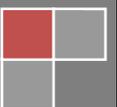
Athletic Director
Jim Simpson

2016-17

LAKELAND JOINT SCHOOL DISTRICT

NO. 272

STRATEGIC PLAN





A Message from the Superintendent, Dr. Becky Meyer

Thank you for taking the opportunity to review the Lakeland Joint School District Strategic Plan. It outlines the important work we do in the district on a daily basis. The foundation of the plan is the unilateral commitment our staff has to doing what is best for students in all classrooms and settings every day. This is the Lakeland Way. While the plan's foundation is built upon the district's mission, vision, and core operating beliefs, it also relays a working plan based on goals and activities collaboratively developed by the Strategic Planning committee and former Superintendents Dr. Ranells and Mr. Murray. I am honored to continue the work and welcome your feedback.



Thank you,
Dr. Becky W. Meyer
Superintendent of Schools

2016-17 School Board

Larry Brown, Chairman Zone 5- Term Ends 2017

Rena Olmstead, Trustee Zone 1- Term Ends 2019

John Shaffer, Trustee Zone 2- Term Ends 2019

Tim Skubitz, Trustee Zone 3- Term Ends 2019

Brian Wallace, Trustee Zone 4- Term Ends 2017

STUDENT LEADERSHIP

Payton Rhodes-THS Student
Daniel Buck-THS Student
Jordyn Kronenberg-THS Student
Shelby Senn-MVAS Student
Cameron Marsh-LHS Student
Kaidan Kelsey-LHS Student
Maria Schnepf-LHS Student
Tim Martin- LHS Student
Monica Higbee-LHS Student
Sierra Tancre-LHS Student
Teddy McCord-LHS Student
Sage See-LHS Student
Autumn Scornaienchi-MVAS Student

PARENTS

Lisa Green-Peterson-GE Parent
Katie Forsman-GE Parent
Travis Forsman-GE Parent
Coleen Messerschmidt-GE Parent
Lisa Green-Peterson-GE Parent
Samantha Tuskan-JBE Parent
Katie McCall-JBE Parent
Sara Rozewica-JBE Parent
Krystyn Durfee-LHS Parent
Halee Smithson-LHS Parent
Virginia Shawver-TJHS Parent
Alisa Mendenahll-TJHS Parent
Joni Borg-BKE Parent

CERTIFICATED STAFF

Todd Spear-LJHS Principal
Sarah Howard-BKE Certificated Staff
Julie Leonard-BKE Certificated Staff
Brittnee Naake-BKE Certificated Staff
Norma Needs-BKE Certificated Staff
Shynne Price-GE Certificated Staff
Megan Barron-GE Certificated Staff
Jason Bradbury-TLE Certificated Staff

Mary Havercroft- Retired TLE Principal
Tim Cronnelly-LHS Certificated Staff
Kurt Hoffman-THS Principal
Brandi Johnson-THS Asst. Principal
John Klingaman-Retired MVAS Certificated Staff
Paul Uzzi-MVAS Principal
Mark Gorton-MVAS Certificated Staff
Ana Schnepf-JBE Certificated Staff
Jenny March-JBE Certificated Staff
Charmaine VanBuskirk-JBE Certificated Staff
John Asher-JBE Principal
Debbie Kimberling-LHS Certificated Staff

NON-CERTIFICATED STAFF

Heather Ogden-TLE Non Certificated
Darrell Rickard- Transportation

CITY GOVERNMENT

Vic Holmes, City Mayor Of Rathdrum
Leon Duce, City Administrator
Chris Riffe, City Planner Of Rathdrum
Brett Boyer, Former City Administrator

BUSINESS

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

GENERAL PARTICIPANTS

Dr. Becky Meyer, Superintendent
Dr. Mary Ann Ranells, Retired Superintendent
Brad Murray, Retired Superintendent
Lisa Sexton, Assistant Superintendent
John Shaffer, Zone 2 Trustee
Larry Brown, Board Chairman
Kyle Olmstead, Former Zone 1 Trustee
Tom Taggart, Retired Dir. Of Business and Operations
Dave McDowell, Director of Business and Operations
Georgeanne Griffith, Director Of Information Systems

School Buildings in 2016

ELEMENTARY SCHOOLS

Athol Elementary

Kathy Thomas, Principal

Betty Kiefer Elementary

Lynn Paslay, Principal

Garwood Elementary

BJ DeAustin, Principal

John Brown Elementary

John Asher, Principal

Spirit Lake Elementary

Kristie Mitchell, Principal

Twin Lakes Elementary

Patty Morrison, Principal

JUNIOR HIGH SCHOOLS

Lakeland Junior High

Todd Spear, Principal

Timberlake Junior High

Chris McDougall, Principal

HIGH SCHOOLS

Lakeland High School

Trent Derrick, Principal

Jimmy Hoffman, Asst. Principal

Tim Cronnelly, Asst. Principal

Timberlake High School

Kurt Hoffman, Principal

Brandi Johnson, Asst. Principal

Mountain View Alternative School

Paul Uzzi, Principal

The Right Work

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

Mission

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

Vision

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

Core Beliefs

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

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

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

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

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

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

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

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

Curriculum

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

Activities:

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

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

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

Activities:

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

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

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

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

Activities:

1. Secondary schools will continue to explore graduation requirements and master scheduling strategies that afford students adequate instructional opportunities for the core subjects, as well as a wide variety of elective class offerings.
2. Elementary and secondary schools will develop and implement systems to address the needs of each student, including remediation, enrichment, and acceleration.
3. The “4-year plan” each secondary student is required to develop and maintain shall be reviewed each year. Individual counseling will be provided to update the four year plan as each student moves through his/her high school career. Changes in schedules will necessitate reference to the 4-year plan.
4. Classes will be aligned toward a variety of college and career pathways and work-based learning opportunities will be provided.
5. Standards for money management/financial literacy shall be integrated into the curriculum in a manner that ensures all students receive adequate age appropriate instruction (i.e. include as a unit in Consumer Economics, junior high career education, partner with local banks, etc.)

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

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

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

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

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

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

Activities:

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

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

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

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

Activities:

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

Summer professional development activities will be utilized whenever possible.

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

- Metric 2.** Teacher/paraprofessional interests will be evaluated by class enrollment.
- Metric 3.** Individual professional development plans will be in place for all instructional staff.
- Metric 4.** Annually, principals will report on staff professional growth activities to the superintendent.
- Metric 5.** Student performance will be analyzed to determine the impact of the professional development plan.

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

Activities:

1. The technology plan will complement student needs and interests and the goals and activities of the district strategic plan.
2. Budgets for technology will be established with building level input.
3. Technology replacement schedules (including software) will be followed.
4. Professional development courses and/or in-service training stressing integration into the curriculum and improved use of technology will be offered.
5. The district will consider a technology educator to work with teachers contingent on the budget.
6. The district will consider an evaluation of each building's electrical and wifi abilities.
7. The district will review and revise district policy to align to the need to provide one-to-one mobile computing devices to the students.
8. The district will work toward adding a technology specialist at each elementary school as the budget allows.

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

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

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

Instruction

Goal 1: A minimum of 95% of all students completing third grade will read at or above grade level.

Activities:

Lakeland Jt. School District Literacy Plan (H451 and H526)

Students in grades 1-3 are required to attend school for 810 hours per year. In Lakeland the students in grades 1-3 currently have 900 instructional hours. Because we exceed the mandatory number of hours of instruction by 90 we are able to provide our extended day reading intervention for students in grades 1-3 during the school day provided the additional reading instruction does not supplant core reading instruction being provided to all students.

Students in kindergarten are required to receive 450 hours of instruction each year. As a result, our kindergarten extended day reading intervention must be provided outside the regular school day.

The new law requires that all students who receive a score of “Basic” or 2 on the Fall Idaho Reading Indicator (IRI) must be provided at least 30 additional hours of reading instruction. Any student who receives a score of “Below Basic” or 1 on the Fall IRI must be provided 60 hours of additional reading instruction. The instruction and the programs used must be evidence-based. The intervention programs must include instruction in phonemic awareness, phonics, comprehension, vocabulary development, fluency, and writing.

In addition to increasing our response to students who may be at-risk to acquire necessary reading skills, these laws require a partnership between the school and the family. Parents must be provided an opportunity to provide input into their children’s reading plans. Teachers will work with parents to provide ideas for ways they can support their children at home with their reading skills.

Lakeland’s Program

Metrics:

- State Assessment used to identify students: Fall IRI

- State Assessment used to determine effectiveness of interventions: Spring IRI

Program Details (Day, Time, and Duration) for Students Who Score a 1 (60 hours)

- Kindergarten
 - Monday – Friday
 - 2 hours and 45 minutes per day (full-day kindergarten)
 - Duration of the school year or until the team (principal, teachers, and parent) determine the student has met end of the year benchmarks and is no longer at-risk to acquire kindergarten reading skills
- 1st–3rd Grade
 - Monday – Friday
 - 30 – 45 minutes per day
 - Duration of the school year or until the team (principal, teachers, and parent) determine the student has met end of the year benchmarks and is no longer at-risk to acquire grade level reading skills

Program Details (Day, Time, and Duration) for Students Who Score a 2 (30 hours)

- Kindergarten
 - Monday – Friday
 - 30 – 45 minutes per day (Instruction provided between morning and afternoon kindergarten sessions)
 - If, after 30 hours of targeted instruction the team agrees that the student requires continued support to acquire grade level reading skills, the student will continue to participate in the intervention. If the student has acquired the necessary reading skills, the team can decide to release the child from the intervention.
- 1st – 3rd Grade
 - Monday – Friday
 - 30 – 45 minutes per day
 - If, after 30 hours of targeted instruction the team agrees that the student requires additional support to acquire grade level reading skills, the student will continue to participate in the intervention. If the student has acquired the necessary reading skills, the team may decide to release the child from the intervention.

Individual Student Improvement Plans

- Student Improvement Plans will be housed in Mile Posts
- Students who score “Below Basic” or a 1 on the Fall IRI will have progress monitoring data collected at least once every two weeks.
- Students who score “Basic” or a 2 on the Fall IRI will have progress monitoring data collected at least once per month.
- Progress monitoring data will be housed in either Aimsweb or Mile Post.
- Progress monitoring data will be placed in graphs and shared with parents.

Parent Input

- A letter was designed by the district Title I team to be used consistently to inform parents that their child is eligible for additional reading instruction and support.
- Parent meetings are scheduled to share program options, seek feedback and input from parents and finalize student reading improvement plans.
- Progress monitoring data will be shared with parents regularly to keep them informed of their child’s growth in reading.

2016 IRI Data for Lakeland

| Grade Level | % Prof Fall IRI | % Prof Spring IRI | % Prof End of Year |
|--------------------|------------------------|--------------------------|---------------------------|
| Kindergarten | 44% | 89% | 94% |
| First Grade | 64% | 72% | 73% |
| Second Grade | 52% | 70% | 77% |
| Third Grade | 61% | 76% | 79% |

Goal 2: All Lakeland school district graduates will be productive citizens who are college and career ready.

Activities:

1. The graduation requirements will be reviewed on an on-going basis to insure all students are required to complete a rigorous core of study.
2. Schools will continually review programs to meet the needs of all students.
3. Present remediation/acceleration/enrichment programs will be reviewed. Adjustments will be made and new programs implemented to allow every student to meet standards for college and career.

4. Strategies to reduce classroom disruptions will be implemented in each building.
5. Each building will develop and implement a plan that emphasizes reading instruction at all levels and provides intervention/remediation for students below grade level.
6. Daily class schedules will be reviewed to optimize instructional time.

Metric 1. The percentage of students who are proficient on national, state and local assessments will be compared to district, state, and national averages.

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

Metric 3. Surveys and reports will be used to elicit student, parental, and alumni feedback.

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

Activities:

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

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

Metric 2. Classroom Syllabus and instructional calendars will clearly define learning objectives/outcomes.

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

Activities:

1. Numerous alternative educational programs will be offered.
 - a. Alternative school
 - b. Summer school
 - c. On-line courses
 - d. Dual credit
 - e. AP Courses
 - f. Career Technical Education courses provided at KTEC
2. Transition plans will be developed and implemented (as students enter/change schools or levels).
3. Parental involvement activities that foster effective parenting skills, home/school communications, etc. will be promoted at all levels.
4. A follow-up study of graduates and dropouts will be completed, analyzed, and published for the district stakeholders.
5. Extra-curricular and co-curricular activities are offered to students (drama, band, athletics, etc.)

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

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

Activities:

1. Problem solving and critical thinking skills will be a focus across all content areas.
2. Test preparation materials will be available for college entrance tests.
3. Each school will implement a plan to create an optimal testing environment for students.

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

Leadership

Goal 1: Quality staff will be recruited and retained.

Activities:

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

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

Metric 2. Ideally, annual turnover will be less than 5% (not including retirees).

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

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

Goal 2: Fiscal responsibility will be maintained.

Activities:

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

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

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

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

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

Goal 3: School Improvement will be on-going.

Activities:

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

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

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

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

Community Relations and School Climate

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

Activities:

1. Examine the current public relations program to insure that every opportunity is utilized (i.e. regular contributions and/or monthly columns in local media, etc.) to promote the district and keep patrons informed of ongoing activities.
 - Continue sporting events and school carnivals
 - Continue to utilize the district FaceBook page to promote schools and celebrate student successes
 - Continue to build relationships with senior communities
2. The district website will be utilized to communicate pertinent information to parents and students (i.e. general information, successes, deadlines, parenting tips, etc.). However, the fact that many district homes have limited access to technology cannot be overlooked and other mechanisms for home/school communications must be maintained and/or expanded.
3. Positive community relations will be the responsibility of all. Parents will be encouraged to become involved in their child's education at all levels.
4. Activities to support an adequate funding stream for the Lakeland Educational Foundation shall be sought.
5. Community Service Learning Projects will be available at all schools.
6. Community partnerships with city governments, chambers, service organizations, business entities, etc. will be promoted at all levels of district planning and programming.
7. The district will coordinate with other education entities in the region to offer higher education and adult / student enrichment programs. These may include: advanced opportunities program, Ready! Kindergarten program sponsored by United Way, free computer classes open to the public, NIC Career and Technical Education facility.

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

Metric 2: An active educational foundation will be continued.

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

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

Goal 2: Review opportunities for parent involvement – particularly at the secondary level.

Activities:

1. Provide parenting classes that promote a home/school connection for reinforcement of student learning (i.e. Dinner and a Book, Family Math Night, Parent Advisory Board, FAFSA night, Open House, Drama Festival, Spirit Lake Art Walk, etc.).
2. Continue to offer opportunities for parents to interact with the schools (i.e. parent conferences, parent nights, open houses, volunteer programs, etc.).

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

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

Activities:

1. Building security issues shall be an on-going focus at each site.
 - Single Point of Entry at all buildings (High Schools may need Two Points of Entry)
 - Maintain cameras to be highly functional and up-to-date
 - Assessments will be on-going
2. The district/school crisis management plans will be aligned to the National Incident Management System (NIMS) protocols.
3. School-wide discipline plans will be in place for each school. Plans will include research from Trauma Informed Education in all schools and PBIS in elementary schools.
4. Each school will have at least one counselor on staff. Additional counselors will be added in accordance with accreditation standards.
5. Personnel trained in first aid and CPR will be available at each site.
6. Efforts to maintain a positive climate will be on-going at each site.
7. A district “wellness committee” will periodically review district programs and practices. Programs emphasizing healthy life choices for staff and students will be a focus.

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

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

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

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

Metric 5: Student scores on state and district assessments will be analyzed to assist in determining the impact of school environment on student performance.

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

Goal 4: Activities that promote student success will be available at each school.

Activities:

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

Metric 1: Completed surveys of students, parents, and teachers will be analyzed.

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

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

Facilities

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

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

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

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

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

Activities:

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

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

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

Activities:

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

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

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

Goal 4: Garner resources to support facility upgrades for support services (i.e. food service, maintenance, and transportation).

Activities:

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

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

Certificated Personnel Reemployment

Definitions:

Category 1 Certificated Employees—certificated personnel hired on a limited one-year contract after August 1st.

Category 2 Certificated Employees—certificated personnel in the first and second years of continuous employment within the same school district.

Category 3 Certificated Employees—certificated personnel in the third year of continuous employment by the same school district.

Renewable Contract Certificated Employees— upon being offered a contract for a fourth full consecutive year of employment as a certificated teacher, certificated personnel who may automatically renew their employment with this District, for the next school year, by timely returning their contract.

The District shall have the option to grant renewable contract status when it hires a certificated employee who has been on a renewable contract with another Idaho school district or who has out-of-state experience which would otherwise qualify the certificated employee for renewable contract status in Idaho. Alternatively, the District can place the certificated employee on a Category 3 contract.

Notice:

1. **Category 1 Certificated Employees**
Category 1 certificated employees' contracts are specifically offered for the limited duration of the ensuing school year, and no further notice is required by the District to terminate the contract at the conclusion of the contract.
2. **Category 2 Certificated Employees**
Category 2 certificated employees shall be provided a written statement of reason for non-reemployment by no later than July 1st and are not entitled to a review of the reasons or decision not to reemploy by the Board
3. **Category 3 Certificated Employees**
Category 3 certificated employees shall be provided a written statement of reason for non-reemployment by no later than July 1st and shall, upon written request, be given the opportunity for an informal review of such decision by the Board. The parameters for the informal review will be determined by the Board. Before the Board determines not to renew the contract for the unsatisfactory performance of category 3 certificated employees, such employees shall be entitled to a defined period of probation as established by the Board, following at least one (1) evaluation. In no

case shall the probationary period be less than eight (8) weeks. The probation shall be preceded by written notice from the Board, with the reasons for the probationary period and the areas of work which are deficient and with provisions for adequate supervision and evaluation of the employees' performance during the probationary period.

4. Renewable Contract

The Board may provide written notification to each person entitled to be employed on a renewable contract in May. Contracts for all renewable contracted certificated employees shall be issued by July 1st. All employees on renewable contracts must timely return their contract. The employee's failure to timely return a renewable contract may be interpreted by the Board as a declination of the right to automatic renewal or the offer of another contract. Before the Board determines not to renew the contract for the unsatisfactory performance of renewable contracted certificated employees, such employees shall be entitled to a defined period of probation as established by the Board, following an observation, evaluation, or partial evaluation. The probation shall be preceded by written notice from the Board, or its designee with the reasons for the probationary period and with provisions for adequate supervision and evaluation of the employees' performance during the probationary period.

Supplemental Contracts

Any supplemental contract for extra duties shall be separate and apart from the certificated employee's underlying contract (Category 1, 2, 3 or renewable) and no property rights shall attach. A written notice of non-reissuance of the extra duty supplemental contract with a written statement of reasons shall be provided. Upon written request, the certificated employee shall be given the opportunity for an informal review of such decision by the Board. The parameters for the informal review will be determined by the Board.

Delivery of Contract

Delivery of a contract may be made only in person, by certified mail, return receipt requested, or electronically, return receipt requested. If delivery is made in person, the delivery must be acknowledged by a signed receipt.

If a District delivers contracts via electronic means, with return electronic receipt, and the District has not received a returned signed contract and has not received an electronic read receipt from the employee, the District shall then resend the original electronically delivered contract to the employee via certified mail, return receipt requested, and provide such individual with a new date for contract return.

Return of the Contract

A person who receives a proposed contract from the District shall have 10 days from the date of delivery to sign and return the contract.

Failure to Accept or Acknowledge

Should a person willfully refuse to acknowledge receipt of the contract or the contract is not signed and returned to the Board within the designated time period, the Board may declare the position vacant. Through this Policy the Board delegates to the Superintendent the power, as the designee of the Board, to declare such position vacant should a signed contract not be returned within the designated period.

| | | |
|------------------|---|--|
| Cross Reference: | Policy 5340 Policy 6100 | Evaluation of Certificated Personnel Superintendent |
| Legal Reference | I.C. § 33-513 I.C. § 33-514 I.C. § 33-514A I.C. § 33-515 I.C. § 33-515A | Professional Personnel Issuance of Annual Contracts – Support programs – Categories of Contracts – Optional Placement Issuance of Limited Contract – Category 1 Contract Issuance of Renewable Contracts Supplemental Contracts |

Policy History:

Adopted on: March 14, 2016

Revised on:

Certificated Personnel Employment

Definitions

Category 1 Certificated Employees: Certificated personnel hired on a limited one year contract after August 1st or the spouse of a Trustee hired under the limited provisions of Section 33-507(3), Idaho Code.

Category 2 Certificated Employees: Certificated personnel in the first and second years of continuous employment within the same school district.

Category 3 Certificated Employees: Certificated personnel in the third year of continuous employment by the same school district.

Renewable Contract Certificated Employees: Upon being offered a contract for a fourth full consecutive year of employment as a certificated teacher, certificated personnel who may automatically renew their employment with this District, for the next school year, by timely returning their contract.

The District shall have the option to grant renewable contract status when it hires a certificated employee who has been on a renewable contract with another Idaho school district or who has out-of-state experience which would otherwise qualify the certificated employee for renewable contract status in Idaho. Alternatively, the District can place the certificated employee on a Category 3 contract.

Retired: Certificated personnel receiving retirement benefits from the public employee retirement system of Idaho, except those who received benefits under the early retirement program previously provided by the State, hired as at-will employees.

Notice

1. Category 1 certificated employees' contracts are specifically offered for the limited duration of the ensuing school year, and no further notice is required by the District to terminate the contract at the conclusion of the contract year.
2. Category 2 certificated employees shall be provided a written statement of reason for non-reemployment by no later than July 1st and are not entitled to a review of the reasons or decision not to reemploy by the Board.
3. Category 3 certificated employees shall be provided a written statement of reason for non-reemployment by no later than July 1st and shall, upon written request, be given the opportunity for an informal review of such decision by the Board. The parameters for the

informal review will be determined by the Board. Before the Board determines not to renew the contract for the unsatisfactory performance of category 3 certificated employees, such employees shall be entitled to a defined period of probation as established by the Board, following at least one evaluation. In no case shall the probationary period be less than eight weeks. The probation shall be preceded by written notice from the Board, with the reasons for the probationary period and the areas of work which are deficient and with provisions for adequate supervision and evaluation of the employees' performance during the probationary period.

4. Contracts for all renewable contracted certificated employees shall be issued by July 1st. All employees on renewable contracts must timely return their contract. The employee's failure to timely return a renewable contract may be interpreted by the Board as a declination of the right to automatic renewal or the offer of another contract. Before the Board determines not to renew the contract for the unsatisfactory performance of renewable contracted certificated employees, such employees shall be entitled to a defined period of probation as established by the Board, following an observation, evaluation, or partial evaluation. The probation shall be preceded by written notice from the Board, or its designee, with the reasons for the probationary period and with provisions for adequate supervision and evaluation of the employees' performance during the probationary period.
5. Contracts for retired teachers are specifically offered for the limited duration of the ensuing school year, and no further notice is required by the District to terminate the contract at the conclusion of the contract year.

Supplemental Contracts

An extra duty assignment is, and extra duty supplemental contracts ~~are~~ may be issued for, an assignment which is not part of a certificated employee's regular teaching duties. A supplemental contract for extra duties shall be separate and apart from the certificated employee's underlying contract (Category 1, 2, 3 or renewable) and no property rights shall attach. A written notice of non-reissuance of the extra duty supplemental contract with a written statement of reasons shall be provided. Upon written request, the certificated employee shall be given the opportunity for an informal review of such decision by the Board. The parameters for the informal review will be determined by the Board. The contract shall be in a form approved by the state superintendent of public instruction.

An extra day assignment is, and supplemental extra day contracts may be issued for, an assignment of days of service in addition to the standard contract length used for the majority of certificated employees of the District. Such additional days may be in service of the same activities as the employee's regular teaching duties. Any such extra day contracts shall provide the same daily rate of pay and rights to due process and procedures as provided by the certificated employee's underlying contract (Category 1, 2, 3 or renewable). The contract shall be in a form approved by the state superintendent of public instruction.

Delivery of Contract

Delivery of a contract may be made only in person, by certified mail, return receipt requested, or electronically, return receipt requested. If delivery is made in person, the delivery must be acknowledged by a signed receipt.

If a District delivers contracts via electronic means, with return electronic receipt, and the District has not received a returned signed contract and has not received an electronic read receipt from the employee, the District shall then resend the original electronically delivered contract to the employee via certified mail, return receipt requested, and provide such individual with a new date for contract return.

Return of the Contract

A person who receives a proposed contract from the District shall have _____ days **[no less than ten days]** from the date of delivery to sign and return the contract.

Failure to Accept or Acknowledge

Should a person willfully refuse to acknowledge receipt of the contract or if the contract is not signed and returned to the Board within the designated time period, the Board may declare the position vacant. **[OPTIONAL: Through this policy the Board delegates to the Superintendent AND/OR Human Resources Director [select one or both] the power, as the designee of the Board, to declare such position vacant should a signed contract not be returned within the designated period.]**

Cross Reference: Policy 5340 Evaluation of Certificated Personnel
Policy 6100 Superintendent

Legal Reference I.C. § 33-507 Limitation upon Authority of Trustees
I.C. § 33-513 Professional Personnel
I.C. § 33-514 Issuance of Annual Contracts – Support programs –
Categories of Contracts – Optional Placement
I.C. § 33-514A Issuance of Limited Contract – Category 1 Contract
I.C. § 33-515 Issuance of Renewable Contracts
I.C. § 33-515A Supplemental Contracts

Policy History:

Adopted on:

Revised on:

Leaves of Absence

All administrative leave is at the discretion of the Superintendent. With the exception of illness, administrators are expected to work the number of days provided in their contract.

Sick Leave

Certificated instructional personnel shall be covered by sick leave according to the terms of the negotiated contract between Lakeland School District No. 272 and the Lakeland Education Association.

Classified employees who regularly work twenty (20) hours or more per week and certificated employees who work half time or more per week shall be granted sick leave and other leaves in accordance with State law. Each such employee shall be granted sick leave with full pay of one (1) day as projected for the employment year for each month of service in which he/she works a majority portion of that month. Sick leave for classified employees shall be calculated proportionate to the average hours worked per day. Sick leave for certificated employees shall be calculated by the day, or percentage thereof, as defined in his/her individual employment contract.

The District, may in its discretion, require proof of illness when deemed appropriate, including but not limited to abuse of sick leave or false claims of illness.

Compensation shall not be provided for unused sick leave.

“Sick leave” means a leave of absence, with pay, for a sickness suffered by an employee or his or her immediate family. “Immediate family” is defined as any relative living in the household of the employee and/or spouse, son, daughter, brother, sister, mother, father, grandmother, or grandfather, whether residing in or out of the household of the employee. In the case of a man and wife, the relationship is extended to both sides of the family. Nothing in this policy guarantees approval of the granting of such leave in any instance. Each request will be judged by the District in accordance with this policy and the needs of the District.

Accumulation of unused sick leave

Unused sick leave may be accumulated by an employee without limit, subject to the rules and regulations, and applicable statutes of the Public Employees Retirement System of Idaho.

In case of illness or necessary absence, the employee shall notify the principal or supervisor at the earliest possible time. Upon return to work he/she shall complete any forms that may be required for absence from duty.

Time for which a person is paid workman's compensation shall not be allowed as sick leave. The District shall reduce an employee's regular pay by an amount equal to the amount, which the employee will receive from a workman's compensation claim for regular wages.

Bereavement Leave

Teachers will be granted bereavement leave according to the terms of the current collective bargaining agreement.

For non-certificated personnel, absences for serious illness or death in the immediate family shall be chargeable to sick leave, except that for full-time (30 hours or more) or contracted employees five days annually, for death in the immediate family, will not be charged to sick leave, but bereavement leave.

Personal and Business/Emergency Leave

Teachers will be granted personal leave according to the terms of the current collective bargaining agreement.

Regular non-certified employees working 30 hours or more per week, and 9 months per year may request, in writing, up to one day per year for business/emergency leave.

Regular non-certificated employees working 36 hours or more per week and 12 months per year qualify for two paid days per year for business/emergency leave which shall not count against the attendance bonus.

Full-time non-certificated employees, who do not use their business/emergency leave, may request payment in lieu of using these days at their hourly/daily rate. The personal leave policy shall be administered by the Superintendent of Schools. Personal leave is not automatic, but must be approved. Unauthorized or unapproved absence is a violation of district policy and may constitute grounds for dismissal. The deduction in salary of certificated personnel or supervisory personnel shall be based on dividing the annual salary by the number of days the employee is required to be on duty during the year.

Upon recommendation of the Superintendent, and in accordance with law and District policy, staff may be granted personal leave pursuant to the following conditions:

1. Leave will be without pay. If leaves are to include expenses payable by the District, the leave approval will so state;
2. Certificated leave will only be granted in units of half or full days.

3. Notice of at least one (1) week is required for any personal leave of less than one (1) week. Notice of one (1) month is required for any personal leave exceeding one (1) week. If, due to special circumstances, a request is made with less than one weeks notice, it will only be granted if a substitute is available.
4. The Superintendent, with approval of the Board, shall have the flexibility, in unusual or exceptional circumstances, to grant personal leave to employees not covered by sick or annual leave. During any personal leave of greater than fifteen (15) days, the employee will not receive fringe benefits. During the leave, the employee may pay the District's share of any insurance benefit program in order to maintain those benefits, provided that such is acceptable to the insurance carrier. Staff using personal leave shall not earn any sick leave or annual leave credit or any other benefits during the approved leave of absence.

Professional Leave

Certificated personnel shall be covered by professional leave according to the terms of the negotiated contract between Lakeland School District No. 272 and the Lakeland Education Association.

The Superintendent of Schools may authorize professional leave for non-certificated employees to attend workshops or training sessions when, in his/her judgment, the district will benefit from the employee's absence from school duties.

Non-certificated professional leave may be with or without the payment of salary. Determination will be made by the Superintendent.

District payment of part or all expenses for non-certificated professional leave shall be subject to approval of the Superintendent.

Requests for non-certificated professional leave shall be made in writing to the Superintendent as early as possible before the leave.

Association Leave

Certificated employees shall be granted association leave according to the terms of the Negotiations Agreement. Administrators will not discourage employees from taking this leave unless it will have a particularly negative impact on students in the classroom. The leave must be approved by the building principal and superintendent and should be submitted at least one week in advance of the leave.

Leaves of Absence

Certificated personnel shall be covered by leave of absence according to the terms of the negotiated contract between Lakeland School District No. 272 and the Lakeland Education Association.

Non-certificated personnel normally shall not be granted leaves of absence.

Life insurance is available to active employees only and shall not be in force as a benefit while an employee is on a Board approved leave of absence.

| | |
|-------------------------------|-----------------------------------|
| Legal Reference: 42 USC 2000e | Equal Employment Opportunities |
| I.C. § 33-1216 et seq. | Sick and other leave |
| I.C. § 33-1228 | Severance allowance at retirement |

Policy History:

Adopted on: April 14, 2008

Revised on: June 9, 2008

CURRENT POLICY

Leaves of Absence

The Board believes that the provision of leaves in addition to the contractual leaves provided by the Master Agreement helps to attract and retain staff members who will continue to grow professionally, maintain their physical health, and have a feeling of security.

The Board has the authority to grant any employee's request for a leave of absence. The Board may also delegate this authority to a designee. If the Board delegates this authority it shall ratify or nullify the action regarding the request for a leave of absence at the next regularly scheduled meeting, or at a special meeting should the next regularly scheduled Board meeting not be within a period of 21 days from the date of such action.

Sick Leave

Classified employees who regularly work 20 hours or more per week and certificated employees who work half time or more per week shall be granted sick leave and other leaves in accordance with State law. Each such employee shall be granted sick leave with full pay of one day as projected for the employment year for each month of service in which he or she works a majority portion of that month. Sick leave for classified employees shall be calculated proportionate to the average hours worked per day. Sick leave for certificated employees shall be calculated by the day, or percentage thereof, as defined in his or her individual employment contract. The District, may in its discretion, require proof of illness when deemed appropriate, including but not limited to abuse of sick leave or false claims of illness.

Compensation shall not be provided for unused sick leave.

“Sick leave” means a leave of absence, with pay, for a sickness suffered by an employee or his or her immediate family. “Immediate family” for purposes of sick leave shall mean the employee’s spouse and children residing in the employee’s household. Nothing in this policy guarantees approval of the granting of such leave in any instance. Each request will be judged by the District in accordance with this policy and the needs of the District.

It is understood that seniority shall accumulate while a teacher or employee is utilizing accumulated sick leave credits. Seniority will not accumulate unless an employee is in a paid status. Abuse of sick leave is cause for discipline up to and including termination.

~~Accumulation~~ Accrual of Unused Sick Leave

Employees may ~~accumulate up to 90 days of~~ accrue unused sick leave. Upon retirement, an employee’s accumulated unused sick leave must be reported by the District to the public employee retirement system.

Bereavement Leave

An employee who has a death in the immediate family shall be eligible for bereavement leave. “Immediate family” for purposes of bereavement leave shall mean _____. The Superintendent shall have the authority to give bereavement leave for up to five days. Bereavement leave of greater than five days must be approved by the Board. Such leave shall not exceed ten days.

Personal and Emergency Leave

Upon recommendation of the Superintendent, and in accordance with law and District policy, classified staff may be granted personal leave pursuant to the following conditions:

1. Leave will be without pay unless otherwise stated. If leaves are to include expenses payable by the District, the leave approval will so state;
2. Leave will only be granted in units of half or full days;
3. Notice of at least one week is required for any personal leave of less than one week. Notice of one month is required for any personal leave exceeding one week;
4. The Superintendent, with approval of the Board, shall have the flexibility, in unusual or exceptional circumstances, to grant personal leave to employees not covered by sick or any other District recognized leave. During any personal leave of greater than 15 days, the employee will not receive fringe benefits. During the leave, the employee may pay the District’s share of any insurance benefit program in order to maintain those benefits, provided that such is acceptable to the insurance carrier. Staff using personal leave shall not earn any sick leave or annual leave credit or any other benefits during the approved leave of absence.

| | |
|---------------------------------|-----------------------------------|
| Legal Reference: 42 USC 2000(e) | Equal Employment Opportunities |
| I.C. § 33-513 | Professional Personnel |
| I.C. § 33-1216 <i>et seq.</i> | Sick and Other Leave |
| I.C. § 33-1228 | Severance Allowance at Retirement |

Policy History:

Adopted on:

Revised on:

Evaluation of Certificated Personnel

The District has a firm commitment to performance evaluation of District personnel, whatever their category and level, through the medium of a formalized system. The primary purpose of such evaluation is to assist personnel in professional development and in achieving District goals. This policy applies to certificated personnel. The Superintendent is hereby directed to create procedures that differentiate between certificated non-instructional and certificated pupil instructional personnel in a way that aligns with the Charlotte Danielson Framework for Teaching Second Edition to the extent possible. Lakeland Jt. School District evaluation criteria also utilizes concepts from Teacher Expectations and Student Achievement (TESA), the work of Robert Marzano and other research-based teaching and learning methodologies.

Each certificated staff member shall receive at least one (1) written evaluation to be completed by no later than May 1st for each annual contract year of employment and shall use multiple measures that are research based and aligned to the Charlotte Danielson Framework for Teaching Second Edition. The evaluation of instructional personnel shall annually include a minimum of two (2) documented observations, one (1) of which shall be completed prior to January 1st.

Objectives

The formal performance evaluation system is designed to:

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

Responsibility

The Superintendent, or the Superintendent's designee, shall have the overall responsibility for the administration and monitoring of the Performance Evaluation Program and will ensure the fairness and efficiency of its execution, including:

1. Distributing proper forms in a timely manner;
2. Ensuring completed forms are returned for filing by a specified date;
3. Reviewing forms for completeness;
4. Identifying discrepancies;
5. Ensuring proper safeguards and filing of completed forms;
6. Creating and implementing a plan for ongoing training for evaluators and certificated personnel on the District's evaluation standards, forms, and process and a plan for collecting and using data gathered from evaluation forms. The plan will include identification of the actions, if any, available to the District as a result of the evaluation as well as the procedure(s) for implementing each action;
7. Creating a plan for ongoing review of the District's Performance Evaluation Program that includes stakeholder input from teachers, Board members, administrators, parents and guardians, and other interested parties;
8. Creating a procedure for remediation for employees that receive evaluations indicating that remediation would be an appropriate course of action; and
9. Creating an individualized evaluation rating system plan for how evaluations will be used to identify proficiency and record growth over time with a minimum of three (3) rankings used to differentiate performance of teachers and pupil personnel certificate holders including: unsatisfactory being equal to a rating of 1; basic being equal to a rating of 2; and proficient being equal to a rating of 3.

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

1. Continuously observing and evaluating an employee's job performance including a minimum of two (2) documented observations annually for instructional personnel, one (1) of which shall be completed prior to January 1st of each year;
2. Holding periodic counseling sessions with each employee to discuss job performance;
3. Completing Performance Evaluation Forms as required; and
4. Completing training on the District's Performance Evaluation Program.

Procedures

Professional Growth Plan – No later than October 15th, all certificated staff members will review the evaluation model and procedures and submit a written annual professional growth plan to their supervisor. During this conference, the principal and teacher will determine which measures of student achievement will be considered in addition to the Idaho Standards Achievement Test and which measures (student input, parent input or portfolio) will be used to inform the Professional Practice portion of the evaluation.

Observations: Periodic classroom observations will be included in the evaluation process with a minimum of two (2) documented observations annually for instructional personnel, one (1) of which shall be completed prior to January 1st. A formal observation of at least 45 minutes duration is required once in each of the first two quarters of the school year for teachers in their first, second or third year in the district.

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

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

Mid-Year Evaluation: All teachers in their first, second, or third year in the district will have a mid-year evaluation completed by the end of the first semester. A conference between the teacher and the principal will be held to discuss the evaluation. The intent of this evaluation is to provide feedback and focus for the employee regarding the major performance objectives. This form will be dated and signed by the evaluator and the employee and a copy placed in the employee's personnel file.

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

Evaluation Measures

Sixty-seven percent (67%) of the evaluation of instructional personnel will be based upon the Professional Practice portion of the Charlotte Danielson Framework for Teaching Second Edition. The evaluation form will be aligned with minimum State standards and based upon the Charlotte Danielson Framework for Teaching Second Edition and will include, at a minimum, the following general criteria upon which the performance evaluation system will be based:

1. Planning and Preparation

- A. Demonstrating Knowledge of Content and Pedagogy;
- B. Demonstrating Knowledge of Students;
- C. Setting Instructional Outcomes;
- D. Demonstrating Knowledge of Resources;
- E. Designing Coherent Instruction; and
- F. Designing Student Assessments.

2. Classroom Learning Environment

- A. Creating an Environment of Respect and Rapport;
- B. Establishing a Culture for Learning;
- C. Managing Classroom Procedures;
- D. Managing Student Behavior; and
- E. Organizing Physical Space.

3. Instruction and Use of Assessment

- A. Communicating with Students;
- B. Using Questioning and Discussion Techniques;
- C. Engaging Students in Learning;
- D. Using Assessment in Instruction; and
- E. Demonstrating Flexibility and Responsiveness.

4. Professional Responsibilities

- A. Reflecting on Teaching;
- B. Maintaining Accurate Records;
- C. Communicating with Families;
- D. Participating in a Professional Community;
- E. Growing and Developing Professionally; and
- F. Showing Professionalism.

Thirty-three percent (33%) of the evaluation of instructional personnel will be based on growth in student achievement as measured by the Idaho Standards Achievement Test and other appropriate measures of growth as identified during the professional growth conference. The Evaluation Form will identify the sources of data used in conducting the evaluation. Aggregate data shall be considered as part of the District and individual school Needs Assessment in determining professional development offerings.

The Evaluation Form will include a section for input received from parents/guardians or students and will be considered as a factor in the teacher performance evaluation. Parental/guardian and student input forms will be made available for teacher use.

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

A final teacher performance evaluation summary must be submitted to the Superintendent of School on or before June 20 of each year of which, thirty-three percent (33%) of the evaluation summary must be based on objective measures of growth in student achievement including the Idaho Standards Achievement Test and measures of student growth as identified on the professional growth plan. The evaluation summary will also include an overall teacher proficiency rating.

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

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

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

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

1. Review professional growth plan
2. Discuss the evaluation with the employee, emphasizing strong and weak points in job performance.
3. Commend the employee for a job well done if applicable and discuss specific corrective action if warranted
4. Set mutual goals to reach before the next performance evaluation. Recommendations should specifically state methods to correct weaknesses and/or prepare the employee for future promotions
5. Have employee sign the evaluation form indicating that he/she has been given a copy

6. Following the meeting, the supervisor will forward the original copy of the evaluation form to the Superintendent for review.
7. Allow the employee to make any written comments he or she desires. Inform the employee that he or she may turn in a written rebuttal of any portion of the evaluation within seven (7) days and outline the process for rebuttal. Have the employee sign the evaluation form indicating that he or she has been given a copy and initial after supervisor's comments.

No earlier than seven (7) days following the meeting, if the supervisor has not received any written rebuttal, the supervisor will forward the original evaluation form in a sealed envelope, marked Personnel-Evaluation Form to the Superintendent, or the designee, for review. The supervisor will also retain a copy of the completed form.

Rebuttals

Within seven (7) days from the date of the evaluation meeting with their supervisor the employee may file a written rebuttal of any portion of the Evaluation Form. The written rebuttal shall state the specific content of the Evaluation Form with which the employee disagrees, a statement of the reason(s) for disagreement, and the amendment to the Evaluation Form requested.

If a written rebuttal is received by the supervisor within seven (7) days, the supervisor may conduct additional meetings or investigative activities necessary to address the rebuttal. Subsequent to these activities, and within a period of ten (10) working days, the supervisor may provide the employee with a written response either amending the Evaluation Form as requested by the employee or stating the reason(s) why the supervisor will not be amending the Evaluation Form as requested.

If the supervisor chooses to amend the Evaluation Form as requested by the employee then the amended copy of the Evaluation Form will be provided to, and signed by, the employee. The original amended Evaluation Form will then be forwarded to the Superintendent, or the designee, for review in a sealed envelope, marked Personnel-Evaluation Form. The supervisor will also retain a copy of the completed form.

If the supervisor chooses not to amend the Evaluation Form as requested by the employee then the Evaluation Form along with the written rebuttal, and the supervisor's response, if any, will be forwarded to the Superintendent, or the designee, for review in a sealed envelope, marked Personnel-Evaluation Form. The supervisor will also retain a copy of the completed form including any rebuttals and responses.

Action

Should any action be taken as a result of an evaluation to not renew an individual's contract the District will comply with the requirements and procedures established by State law.

Teacher Evaluation Committee:

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

Records

Permanent records of each certificated personnel’s evaluation and any properly submitted rebuttal documentation will be maintained in the employee’s personnel file. All evaluation records, including rebuttal documentation, will be kept confidential within the parameters identified in state and federal law regarding the right to privacy.

Reporting

By July 1, 2014, the District shall submit an evaluation plan to the State Department of Education for approval. Any subsequent changes to the District’s evaluation plan shall be resubmitted to the State Department of Education for approval.

The District shall report the rankings of individual certificated personnel evaluations annually to the State Department of Education.

- Legal Reference: I.C. § 33-514 Issuance of Annual Contracts – Support Programs – Categories of Contracts – Optional Placement – Written Evaluation
- I.C. § 33-515 Issuance of Renewable Contracts
- I.C. § 33-518 Employee Personnel Files
- IDAPA 08.02.02.120 Local District Evaluation Policy

Policy History:

Adopted on: 01/12/2015

Revised on:

Lakeland Joint School District No. 272

PERSONNEL

5340

Evaluation of Certificated Personnel

The District has a firm commitment to performance evaluation of District personnel, whatever their category and level, through the medium of a formalized system. The primary purpose of such evaluation is to assist personnel in professional development and in achieving District goals. This policy applies to certificated personnel. The Superintendent is hereby directed to create procedures that differentiate between certificated non-instructional and certificated pupil instructional personnel in a way that aligns with the Charlotte Danielson Framework for Teaching Second Edition to the extent possible. Lakeland Jt. School District evaluation criteria also utilizes concepts from Teacher Expectations and Student Achievement (TESA), the work of Robert Marzano and other research-based teaching and learning methodologies.

Each certificated staff member shall receive at least one (1) written evaluation to be completed by no later than **May-June** 1st for each annual contract year of employment and shall use multiple measures that are research based and aligned to the Charlotte Danielson Framework for Teaching Second Edition. The evaluation of instructional personnel shall annually include a minimum of two (2) documented observations, one (1) of which shall be completed prior to January 1st.

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Objectives

The formal performance evaluation system is designed to:

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

Responsibility

The Superintendent, or the Superintendent's designee, shall have the overall responsibility for the administration and monitoring of the Performance Evaluation Program and will ensure the fairness and efficiency of its execution, including:

1. Distributing proper forms in a timely manner;
2. Ensuring completed forms are returned for filing by a specified date;
3. Reviewing forms for completeness;
4. Identifying discrepancies;
5. Ensuring proper safeguards and filing of completed forms;
6. Creating and implementing a plan for ongoing training for evaluators and certificated personnel on the District's evaluation standards, forms, and process and a plan for collecting and using data gathered from evaluation forms. The plan will include identification of the actions, if any, available to the District as a result of the evaluation as well as the procedure(s) for implementing each action;
7. Creating a plan for ongoing review of the District's Performance Evaluation Program that includes stakeholder input from teachers, Board members, administrators, parents and guardians, and other interested parties;
8. Creating a procedure for remediation for employees that receive evaluations indicating that remediation would be an appropriate course of action; and
9. Creating an individualized evaluation rating system plan for how evaluations will be used to identify proficiency and record growth over time with a minimum of three (3) rankings used to differentiate performance of teachers and pupil personnel certificate holders including: unsatisfactory being equal to a rating of 1; basic being equal to a rating of 2; and proficient being equal to a rating of 3.

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

1. Continuously observing and evaluating an employee's job performance including a minimum of two (2) documented observations annually for instructional personnel, one (1) of which shall be completed prior to January 1st of each year;
2. Holding periodic counseling sessions with each employee to discuss job performance;
3. Completing Performance Evaluation Forms as required; and
4. Completing training on the District's Performance Evaluation Program.

Procedures

Professional Growth Plan – No later than October 15th, all certificated staff members will review the evaluation model and procedures and submit a written annual professional growth plan to their supervisor. During this conference, the principal and teacher will determine which measures of student achievement will be considered in addition to the Idaho Standards Achievement Test ~~and which measures (student input, parent input or portfolio) will be used to inform the Professional Practice portion of the evaluation.~~

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Observations: Periodic classroom observations will be included in the evaluation process with a minimum of two (2) documented observations annually for instructional personnel, one (1) of which shall be completed prior to January 1st. A formal observation of at least 45 minutes duration is required once in each of the first two quarters of the school year for teachers in their first, second or third year in the district.

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

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

Mid-Year Evaluation: All teachers in their first, second, or third year in the district will have a mid-year evaluation completed by the end of the first semester. A conference between the teacher and the principal will be held to discuss the evaluation. The intent of this evaluation is to provide feedback and focus for the employee regarding the major performance objectives. This form will be dated and signed by the evaluator and the employee and a copy placed in the employee's personnel file.

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

Evaluation Measures

Certificated Instructional Personnel

Sixty-seven percent (67%) of the evaluation of instructional personnel will be based upon the Professional Practice portion of the Charlotte Danielson Framework for Teaching Second Edition. The evaluation form will be aligned with minimum State standards and based upon the Charlotte Danielson Framework for Teaching Second Edition and will include, at a minimum, the following general criteria upon which the performance evaluation system will be based:

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1. Planning and Preparation

- A. Demonstrating Knowledge of Content and Pedagogy;
- B. Demonstrating Knowledge of Students;
- C. Setting Instructional Outcomes;
- D. Demonstrating Knowledge of Resources;
- E. Designing Coherent Instruction; and
- F. Designing Student Assessments.

2. Classroom Learning Environment

- A. Creating an Environment of Respect and Rapport;
- B. Establishing a Culture for Learning;
- C. Managing Classroom Procedures;
- D. Managing Student Behavior; and
- E. Organizing Physical Space.

3. Instruction and Use of Assessment

- A. Communicating with Students;
- B. Using Questioning and Discussion Techniques;
- C. Engaging Students in Learning;
- D. Using Assessment in Instruction; and
- E. Demonstrating Flexibility and Responsiveness.

4. Professional Responsibilities

- A. Reflecting on Teaching;
- B. Maintaining Accurate Records;
- C. Communicating with Families;
- D. Participating in a Professional Community;
- E. Growing and Developing Professionally; and
- F. Showing Professionalism.

Thirty-three percent (33%) of the evaluation of instructional personnel will be based on growth in student achievement as measured by the Idaho Standards Achievement Test and other appropriate measures of growth as identified during the professional growth conference. The Evaluation Form will identify the sources of data used in conducting the evaluation. Aggregate data shall be considered as part of the District and individual school Needs Assessment in determining professional development offerings.

Certificated Non-Instructional Personnel

Certificated non-instructional personnel evaluations are differentiated and one hundred percent (100%) of the evaluation will be based upon the Professional Practice portion of the Charlotte Danielson Framework for Teaching Second Edition, Counseling Framework. The inclusion of multiple measures of growth in student achievement is optional for non-instructional certificated employee evaluations.

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All Certificated Personnel

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The Evaluation Form will include a section for input received from ~~parents/guardians or students~~ and will be considered as a factor in the teacher performance evaluation. Parental/guardian and student input forms will be made available for teacher use.

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

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A final teacher performance evaluation summary must be submitted to the Superintendent of School on or before June 20 of each year of which, thirty-three percent (33%) of the evaluation summary must be based on objective measures of growth in student achievement including the Idaho Standards Achievement Test and measures of student growth as identified on the professional growth plan. The evaluation summary will also include an overall teacher proficiency rating.

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

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

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

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

1. Review professional growth plan
2. Discuss the evaluation with the employee, emphasizing strong and weak points in job performance.
3. Commend the employee for a job well done if applicable and discuss specific corrective action if warranted
4. Set mutual goals to reach before the next performance evaluation. Recommendations should specifically state methods to correct weaknesses and/or prepare the employee for future promotions
5. Have employee sign the evaluation form indicating that he/she has been given a copy
6. Following the meeting, the supervisor will forward the original copy of the evaluation form to the Superintendent for review.
7. Allow the employee to make any written comments he or she desires. Inform the employee that he or she may turn in a written rebuttal of any portion of the evaluation within seven (7) days and outline the process for rebuttal. Have the employee sign the evaluation form indicating that he or she has been given a copy and initial after supervisor's comments.

No earlier than seven (7) days following the meeting, if the supervisor has not received any written rebuttal, the supervisor will forward the original evaluation form in a sealed envelope, marked Personnel-Evaluation Form to the Superintendent, or the designee, for review. The supervisor will also retain a copy of the completed form.

Rebuttals

Within seven (7) days from the date of the evaluation meeting with their supervisor the employee may file a written rebuttal of any portion of the Evaluation Form. The written rebuttal shall state the specific content of the Evaluation Form with which the employee disagrees, a statement of the reason(s) for disagreement, and the amendment to the Evaluation Form requested.

If a written rebuttal is received by the supervisor within seven (7) days, the supervisor may conduct additional meetings or investigative activities necessary to address the rebuttal. Subsequent to these activities, and within a period of ten (10) working days, the supervisor may provide the employee with a written response either amending the Evaluation Form as requested by the employee or stating the reason(s) why the supervisor will not be amending the Evaluation Form as requested.

If the supervisor chooses to amend the Evaluation Form as requested by the employee then the amended copy of the Evaluation Form will be provided to, and signed by, the employee. The original amended Evaluation Form will then be forwarded to the Superintendent, or the designee, for review in a sealed envelope, marked Personnel-Evaluation Form. The supervisor will also retain a copy of the completed form.

If the supervisor chooses not to amend the Evaluation Form as requested by the employee then the Evaluation Form along with the written rebuttal, and the supervisor's response, if any, will be forwarded to the Superintendent, or the designee, for review in a sealed envelope, marked Personnel-Evaluation Form. The supervisor will also retain a copy of the completed form including any rebuttals and responses.

Action

Should any action be taken as a result of an evaluation to not renew an individual's contract the District will comply with the requirements and procedures established by State law.

Teacher Evaluation Committee:

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

Records

Permanent records of each certificated personnel's evaluation and any properly submitted rebuttal documentation will be maintained in the employee's personnel file. All evaluation records, including rebuttal documentation, will be kept confidential within the parameters identified in state and federal law regarding the right to privacy.

Reporting

By July 1, 2014, the District shall submit an evaluation plan to the State Department of Education for approval. Any subsequent changes to the District's evaluation plan shall be resubmitted to the State Department of Education for approval.

The District shall report the rankings of individual certificated personnel evaluations annually to the State Department of Education.

Legal Reference: I.C. § 33-514 Issuance of Annual Contracts – Support Programs –
Categories of Contracts – Optional Placement – Written
Evaluation
I.C. § 33-515 Issuance of Renewable Contracts
I.C. § 33-518 Employee Personnel Files
IDAPA 08.02.02.120 Local District Evaluation Policy

Policy History:

Adopted on: 01/12/2015

Revised on:

5340-8

(ISBA 8/14 UPDATE)

LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

School__ Betty Kiefer Elementary

Month/Year __ September 16

RECEIVED OCT 03 2016

| Grade | TOBACCO | | | ALCOHOL | | | DRUGS | | | BEH | FTG | INS | HAR | CONDUCT | | | | ACTION TAKEN | | | | |
|-------|---------|---|---|---------|---|---|-------|---|---|-----|-----|-----|-----|---------|-----|-----|-----|--------------|-----|-----|-----|--|
| | D | P | U | D | P | U | D | P | U | | | | | BULL | VAN | WPN | PRO | TRU | ISS | OSS | EXP | |
| K | | | | | | | | | | | | | | | | | | | | | | |
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| TOTAL | | | | | | | | | | | | | | | | | | | | | | |

ADMINISTRATOR'S SIGNATURE 

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

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

**Betty Kiefer Elementary
Monthly Discipline Report
September 2016**

RECEIVED OCT 03 2016

| Month | Tobacco | | | Alcohol | | | Drugs | | | Fight | Insub. | Harass. | Tardies | Vand | Dang. I | Theft | Truancy | | |
|--------|---------|----|----|---------|----|----|-------|----|----|-------|--------|---------|---------|------|---------|-------|---------|-----|----|
| | DT | PT | UT | DA | PA | UA | DD | PD | UE | | | | | | | | FT | INS | HA |
| JAN. | | | | | | | | | | | | | | | | | | | |
| FEB. | | | | | | | | | | | | | | | | | | | |
| MARCH | | | | | | | | | | | | | | | | | | | |
| APRIL | | | | | | | | | | | | | | | | | | | |
| MAY | | | | | | | | | | | | | | | | | | | |
| JUNE | | | | | | | | | | | | | | | | | | | |
| JULY | | | | | | | | | | | | | | | | | | | |
| AUGUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SEPT. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OCT. | | | | | | | | | | | | | | | | | | | |
| NOV. | | | | | | | | | | | | | | | | | | | |
| DEC. | | | | | | | | | | | | | | | | | | | |

x 
 Mrs. Lynn Paslay
 Principal

Joanne Thorne

From: Todd Spear
 Sent: Wednesday, November 11, 2009 9:43 AM
 To: Joanne Thorne
 Subject: Discipline Report

LAKELAND JOINT SCHOOL DISTRICT #272
 Discipline Report

★ Revised

School_ Lakeland Junior High School
 Month/Year_ September 2016

2016/17

| Grade | TOB | | ALC | | | DR | | | BEH | FTG | INS | HAR | COND | | | ACTI | | | | | | |
|-------|-----|---|-----|---|---|----|---|---|-----|-----|-----|-----|------|------|-----|------|-----|-----|-----|-----|-----|--|
| | D | P | U | D | P | U | D | P | | | | | U | BULL | VAN | WPN | PRO | TRU | ISS | OSS | EXP | |
| K | | | | | | | | | | | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | | | | | | | | | | | |
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| 12 | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL | | | | | | | | | | | | | | | | | | | | | | |

1 student
 1 student
 1 student
 1 student
 1 student

3.75 hrs
 3.75 hrs
 15 days
 5 days
 1 day

ADMINISTRATOR'S SIGNATURE



Total - 7.50 hrs ISS
 21 Days OSS

- KEY: D=Distribution BEH= Inappropriate Behavior ISS= In School Suspension
 P=Possession FTG= Fighting OSS=Out of School Suspension
 U=Under the Influence/Use INS= Insubordination EXP=Expulsion
 HAR= Harrassment
 BULL=Bullying
 VAN= Vandalism
 WPN=Weapon 171
 PRO= Profanity
 TRU= Truancy

Report incidents that involve a suspension of 5 day or more. The number of incidents should be based on the number of students involved (e.g. a fight between

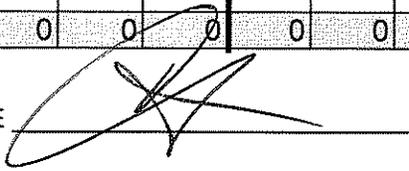
LAKELAND JOINT SCHOOL DISTRICT #272
Discipline Report

RECEIVED OCT 03 2016

School _____ TJHS
 Date: September, 2016

| 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 | | | | | | | | | | | | | | | | | | | | | | |
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| 12 | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |

ADMINISTRATOR'S SIGNATURE _____



KEY: D=Distribution
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 EXP=Expulsion

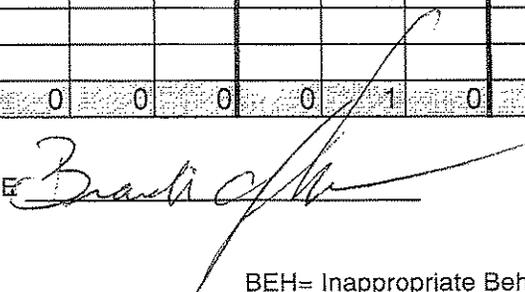
Report incidents that involve a suspension of .5 day or more. The number of incidents should be based on the number of students involved (e.g. a fight between two students would be two incidents if both students are suspended .5 day or more). When completing the column under "Action Taken", report the 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 _____ THS
 Date: September 2016

| Grade | TOBACCO | | | ALCOHOL | | | DRUGS | | | CONDUCT | | | | | | | ACTION TAKEN | | | | | |
|-------|---------|---|---|---------|---|---|-------|---|---|---------|-----|-----|-----|------|-----|-----|--------------|-----|-----|-----|-----|--|
| | D | P | U | D | P | U | D | P | U | BEH | FTG | INS | HAR | BULL | VAN | WPN | PRO | TRU | ISS | OSS | EXP | |
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| TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 2 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 7 | 0 | |

ADMINISTRATOR'S SIGNATURE



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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

RECEIVED OCT 04 2016

School: MOUNTAIN VIEW ALT HIGH SCHOOL
 Month/Year: SEPTEMBER 2016

| Grade | TOBACCO | | | ALCOHOL | | | DRUGS | | | CONDUCT | | | | ACTION TAKEN | | | | | | | | |
|-------|---------|---|---|---------|---|---|-------|---|---|---------|-----|-----|-----|--------------|-----|-----|-----|-----|-----|-----|-----|---|
| | D | P | U | D | P | U | D | P | U | BEH | FTG | INS | HAR | BULL | VAN | WPN | PRO | TRU | ISS | OSS | EXP | |
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| TOTAL | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |

ADMINISTRATOR'S SIGNATURE _____


 Paul A. Uzzi, 09/30/2016


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LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

School SLE

Month/Year September 2016

| 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 | | | | | | | | | | | | | | | | | | | | |
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| 12 | | | | | | | | | | | | | | | | | | | | |
| TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

ADMINISTRATOR'S SIGNATURE Kristine Y Mitchell

KEY: D=Distribution
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BULL=Bullying
VAN= Vandalism
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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_ GE
 Sep-16

| Grade | TOBACCO | | | ALCOHOL | | | DRUGS | | | CONDUCT | | | ACTION TAKEN | | | | | | | |
|-------|---------|---|---|---------|---|---|-------|---|---|---------|-----|-----|--------------|-----|-----|-----|-----|-----|-----|-----|
| | D | P | U | D | P | U | D | P | U | FTG | INS | HAR | BULL | VAN | WPN | PRO | TRU | ISS | OSS | EXP |
| K | | | | | | | | | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | | | | | | | | | |
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| 10 | | | | | | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | | | | | | |
| TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

ADMINISTRATOR'S SIGNATURE _____ BJ DeAustin

KEY: D=Distribution
 P=Possession
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 HAR= Harrassment
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 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__Lakeland High School
 Sep-16

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

ADMINISTRATOR'S SIGNATURE Jimmy Hoffman

- KEY:** D=Distribution
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 PRO= Profanity
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 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 Athol Elementary 2016
Month/Year Sept

| Grade | TOBACCO | | ALCOHOL | | DRUGS | | | U | BEH | FTG | INS | HAR | CONDUCT | | | ACTION TAKEN | | |
|-------|---------|---|---------|---|-------|---|---|---|-----|-----|-----|-----|---------|---|------|--------------|-----|-----|
| | D | P | U | D | P | U | D | | | | | | P | U | BULL | VAN | WPN | PRO |
| K | | | | | | | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | 1 | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | 0.5 | |
| 6 | | | | | | | | | | | | | | | | | 4.5 | |
| 7 | | | | | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | | | | |
| TOTAL | | | | | | | | | | | | | | | | | | |

ADMINISTRATOR'S SIGNATURE *Cathy Johnson*

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 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

RECEIVED OCT 14 2016

School JOHN BROWN ELEMENTARY
Month/Year SEPTEMBER ~ 2016

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

ADMINISTRATOR'S SIGNATURE *John D. Fisher*

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

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

JOHN BROWN ELEMENTARY
Monthly Discipline Report

| Month | Tobacco | | | Alcohol | | | Drugs | | UD | Fight | Insub. | Harass. | Tardies | Vand | Dang. If Theft | Truancy | | | | |
|---------|---------|----|----|---------|----|----|-------|----|----|-------|--------|---------|---------|------|----------------|---------|----|----|---|---|
| | DT | PT | UT | DA | PA | UA | DD | PD | | | | | | | | TR | TR | TR | | |
| JAN. | | | | | | | | | | | | | | | | | | | | |
| FEB. | | | | | | | | | | | | | | | | | | | | |
| MARCH | | | | | | | | | | | | | | | | | | | | |
| APRIL | | | | | | | | | | | | | | | | | | | | |
| MAY | | | | | | | | | | | | | | | | | | | | |
| JUNE | | | | | | | | | | | | | | | | | | | | |
| JULY | | | | | | | | | | | | | | | | | | | | |
| AUGUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SEPT. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OCT. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| NOV. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DEC. 80 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

Idaho High School Activities Association



2015 — 2016

**TWENTY-EIGHTH
ANNUAL REPORT**

IDAHO HIGH SCHOOL ACTIVITIES ASSOCIATION

The Idaho High School Activities Association is not a state agency. It is a non-profit corporation of the high schools in the state of Idaho. The Idaho High School Activities Association has been responsible for music, speech arts, and athletic competitions in the high schools of Idaho since 1926. The governing body of the corporation is a Board of Directors with representatives from all six activity districts in the state, representatives from coaches of male sports, female sports, music, speech arts, state trustees, State Dept. of Education, State Principals Association, and State Superintendents Association.

Any public or private high school in Idaho that meets the accrediting standards set by the Idaho State Board of Education may become a member of this voluntary Association.

When a school pays its annual membership dues, its school board accepts the IHSAA rules and regulations insofar as interscholastic activities are concerned. When a student violates one of these rules, the student violates a rule of that student's own school. If a person deems any existing regulation undesirable, the individual has the opportunity to generate change through the high school principal or superintendent, who may propose to repeal or change the rules or have an amendment submitted to a vote of the member schools through the established legislative process.

Rules and Regulations of the Association pertain to academic status, age, transfer of athletes, qualifications of head coaches, season limitations, contracts for contests and many other matters important to sound administration of high school activities. The IHSAA provides the framework for equitable competition in the interscholastic program.

SERVICES

- * Strive to promote good sportsmanship and cooperative spirit among member schools
- * Works to prevent exploitation of high school students by special interest groups
- * Evaluates local, state and national contests affecting secondary schools to determine their educational value and approves contests meeting the standards of the Association
- * Purchases several rules films each year for use by member schools and officials
- * Publishes numerous materials for the high schools of the state
- * Conducts rules interpretations meetings as an aid to players, coaches, officials, and spectators
- * Trains, tests and certifies officials in various sports
- * Seeks to keep awards for achievement on a sound, sensible basis
- * Conducts numerous studies, surveys, and experiments
- * Works constantly for the safety of participants
- * Requires physical examinations before participation
- * Organizes and directs state championships

GOALS

The Board of Directors of the IHSAA has established the following goals:

1. Develop Social Media/Sportsmanship plan for implementation during the 2016-17 school year.
2. Develop Administrative/Office Staff trainings and meetings in order to insure common ideas and professionalism.
3. Familiarize the new office staff with the IHSAA Rules and Regulations and Policy manuals.
4. Implement set criteria for marketing and selection of all IHSAA contracts.
5. Develop professional development plan for Executive and Assistant Directors.

2015 – 2016 IHSAA BOARD OF DIRECTORS

| | |
|-----------------------------------|------------------------|
| Jerry Keane, Post Falls SD, Pres. | District I |
| Jeff Cirka, Potlatch SD | District II |
| Rich Bauscher, Middleton SD | District III |
| Ron Anthony, Buhl SD, Vice Pres. | District IV |
| Gary Brogan, Bear Lake SD | District V |
| Bryan Jolley, Shelley SD | District VI |
| Dwight Richins, West Jefferson SD | ISSA |
| Curt-Randall Bayer, Kellogg HS | IASSP |
| Tol Gropp, Timberline HS | Athletic Directors |
| Kimber Chrz, Eagle HS | Girls Athletic Coaches |
| Tim Perrigot, Minico HS | Boys Athletic Coaches |
| Kevin Howard, Twin Falls HS | Music Educators |
| Tracy Fuller, Capital HS | Speech Arts |
| Jason Knopp, Melba SD | School Trustees |
| Rhonda Heggen | State Dept. of Ed. |

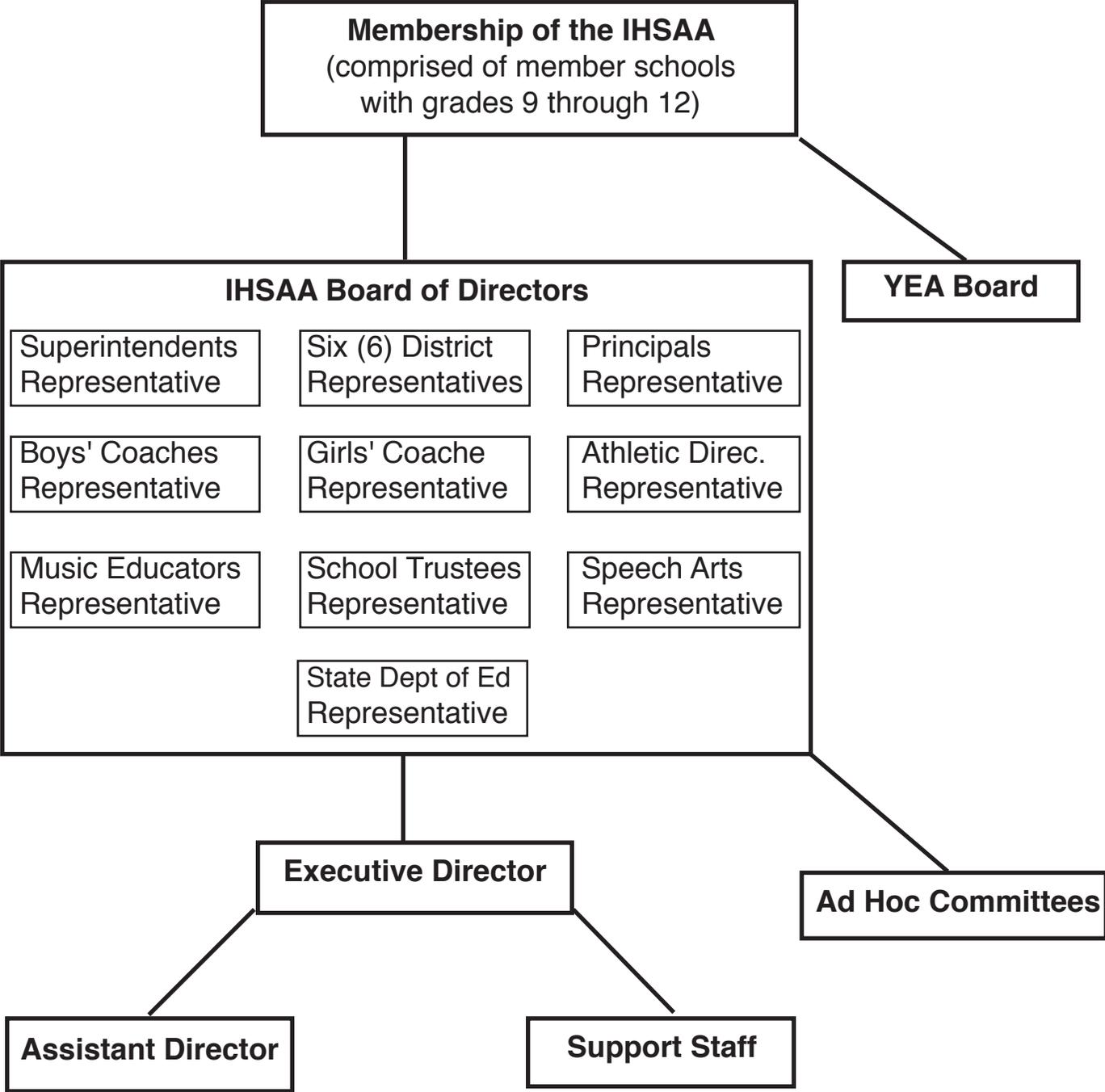
OFFICE STAFF

| | |
|----------------|--------------------------|
| Ty Jones | Executive Director |
| Julie Hammons | Assistant Director |
| Amanda Quinlan | Financial Coordinator |
| Elizabeth Kidd | Social Media/Technology |
| Brynn Kundson | Administrative Assistant |
| Debbie Johnson | Administrative Assistant |

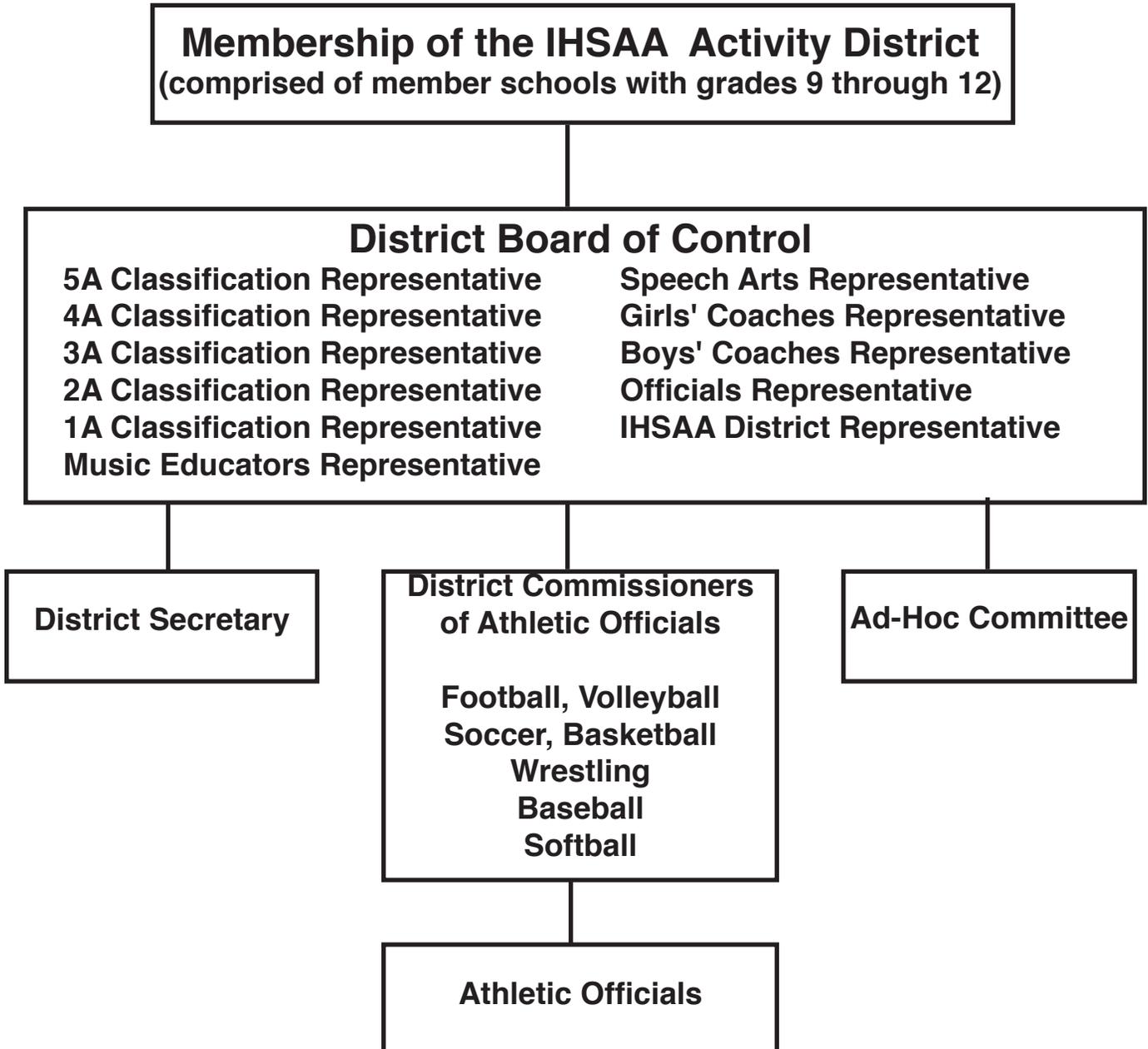
IHSAA BOARD OF DIRECTORS MEETING SCHEDULE

| | |
|--------------------|--------------------|
| August 5, 2015 | Boise, Idaho |
| September 29, 2015 | Idaho Falls, Idaho |
| December 8, 2015 | Boise, Idaho |
| January 20, 2016 | Boise, Idaho |
| April 6, 2016 | Boise, Idaho |
| June 16, 2016 | Boise, Idaho |

IDAHO HIGH SCHOOL ACTIVITIES ASSOCIATION ORGANIZATIONAL CHART



Organizational Chart of the IHSAA Activity District Board of Control



2014-2016 GENERAL CLASSIFICATION AND ALIGNMENT

| District | 5A 1280 & Over | 4A 1279-640 | 3A 639-320 | 2A 319-160 | 1A Div. I 159 - 100 | 1A Div. II 99 & below |
|------------------------|--|--|---|---|--|---|
| I (17) | Coeur d'Alene Lake City Post Falls | Lakeland Sandpoint | Bonnors Ferry Kellogg Priest River Timberlake | CdA Charter St. Maries | Wallace | Clark Fork Genesis Prep Kootenai Lakeside Mullan |
| II (19) | Lewiston | Moscow | | Grangeville Orofino | Clearwater Valley Genesee Kamiah Lapwai Potlatch Prairie Troy | Culdesac Deary Highland-C Kendrick Logos Nezperce Summit Academy Timberline-W |
| III (51) | Boise Borah Capital Centennial Columbia Eagle Meridian Mountain View Nampa Rocky Mountain Timberline-B Vallivue | Bishop Kelly Caldwell Kuna Middleton Mountain Home Renaissance Skyview | Emmett Fruitland Homedale Parma Payette Weiser | Cole Valley Christian Idaho Arts Charter Marsing McCall-Donnelly Melba Nampa Christian New Plymouth North Star Charter | Ambrose Compass Charter <small>(VB, BB, TR)</small> Greenleaf Friends Horseshoe Bend Idaho City Liberty Charter Notus Rimrock Riverstone Int'l Victory Charter | Cascade Council Garden Valley Gem State Academy Meadows Valley Salmon River Tri-Valley <small>(Cambridge/Midvale coop)</small> Wilder |
| IV (31) | | Burley Canyon Ridge Jerome Minico Twin Falls Wood River | Buhl Filer Gooding Kimberly | Declo Magic Valley Alt. <small>(Drama only)</small> Wendell | Glenns Ferry Hagerman Oakley Raft River Shoshone Valley Xavier Charter <small>(Speech Arts/Music)</small> | Bliss Camas County Carey Castleford Community School Dietrich Hansen ISDB Lighthouse Christian Murtaugh Richfield |
| V (16) | Highland | Century Pocatello Preston | American Falls Marsh Valley Snake River | Aberdeen Bear Lake Malad Soda Springs West Side | Grace | North Gem Rockland Sho-Ban |
| VI (22) | Bonneville Hillcrest Idaho Falls Madison Skyline | Blackfoot Rigby | Shelley South Fremont Sugar-Salem Teton | Firth North Fremont Ririe Salmon West Jefferson | Butte County Challis | Clark County Leadore Mackay Watersprings <small>(FBVB/GBB/BBB/Go)</small> |
| (156) | (22) | (21) | (21) | (25) | (28) | (39) |

2015-16 Sports Participation Summary

NATIONAL

| Sport | Schools | Participants |
|-------------------|----------------|------------------|
| Baseball | 15,956 | 488,815 |
| Basketball-G | 17,890 | 429,380 |
| Basketball-B | 18,288 | 564,428 |
| Comp. Spirit-G | 5,432 | 125,531 |
| Comp. Spirit-B | 993 | 3,322 |
| C.Country-G | 14,698 | 22,516 |
| C.Country-B | 14,920 | 257,691 |
| Dance/Drill/G | 1,301 | 24,201 |
| Dance/Drill/B | 103 | 135 |
| Football – 11 Man | 14,047 | 1,083,308 |
| Football-8 Man | 834 | 19,195 |
| Football-Girls | 576 | 1,964 |
| Golf-Girls | 10,046 | 74,762 |
| Golf-Boys | 13,503 | 146,677 |
| Lacrosse-Girls | 2,572 | 88,050 |
| Lacrosse-Boys | 2,752 | 109,522 |
| Soccer-Girls | 11,676 | 381,529 |
| Soccer-Boys | 12,054 | 440,322 |
| Softball FP | 15,304 | 366,685 |
| Swim/Div.-G | 7,559 | 166,747 |
| Swim/Div.-B | 7,220 | 133,470 |
| Tennis-G | 10,122 | 183,800 |
| Tennis-B | 9,723 | 157,201 |
| Track-G OD | 16,508 | 485,969 |
| Track-B OD | 16,547 | 591,133 |
| Volleyball | 15,755 | 436,309 |
| Wrestling-B | 10,685 | 250,653 |
| Wrestling-G | 1,941 | 13,496 |
| TOTAL | 269,005 | 7,046,811 |

IDAHO

| Sport | Schools | Participants |
|-------------------|-------------|---------------|
| Baseball | 90 | 2,400 |
| Basketball-G | 144 | 3,199 |
| Basketball-B | 152 | 3,805 |
| Comp. Spirit-G | 81 | 1,449 |
| Comp. Spirit-B | 44 | 120 |
| C.Country-G | 109 | 1,419 |
| C.Country-B | 111 | 1,841 |
| Dance/Drill/G | 45 | 771 |
| Dance/Drill/B | 5 | 9 |
| Football – 11 Man | 82 | 6,807 |
| Football-8 M | 51 | 1,145 |
| Football-Girls | 13 | 16 |
| Golf-Girls | 93 | 578 |
| Golf-Boys | 92 | 1,004 |
| Lacrosse-Girls | 0 | 0 |
| Lacrosse-Boys | 0 | 0 |
| Soccer-Girls | 75 | 2,153 |
| Soccer-Boys | 73 | 2,098 |
| Softball FP | 85 | 2,110 |
| Swim/Div.-G | 0 | 0 |
| Swim/Div.-B | 0 | 0 |
| Tennis-G | 54 | 1,105 |
| Tennis-B | 54 | 1,082 |
| Track-G OD | 140 | 3,428 |
| Track-B OD | 142 | 4,632 |
| Volleyball | 147 | 3,541 |
| Wrestling-B | 99 | 2,401 |
| Wrestling-G | 25 | 41 |
| TOTAL | 2006 | 47,154 |

2015-16 ATHLETICS PARTICIATION SUMMARY

NATIONAL MOST POPULAR BOYS PROGRAMS

| Schools | | Participants | |
|------------------------|--------|-----------------------|-----------|
| 1 Basketball | 18,288 | 1 Football- 11-Player | 1,083,308 |
| 2 Track & Field OD | 16,547 | 2 Track & Field OD | 591,133 |
| 3 Baseball | 15,956 | 3 Basketball | 546,428 |
| 4 Cross Country | 14,92 | 4 Baseball | 488,815 |
| 5 Football - 11-Player | 14,047 | 5 Soccer | 440,322 |
| 6 Golf | 13,503 | 6 Cross Country | 257,691 |
| 7 Soccer | 12,054 | 7 Wrestling | 250,653 |
| 8 Wrestling | 10,685 | 8 Tennis | 157,201 |
| 9 Tennis | 9,723 | 9 Golf | 146,677 |
| 10 Swimming & Diving | 7,220 | 10 Swimming & Diving | 133,470 |

NATIONAL MOST POPULAR GIRLS PROGRAMS

| Schools | | Participants | |
|------------------------------|--------|-----------------------------|---------|
| 1 Basketball | 17,890 | 1 Track & Field OD | 485,969 |
| 2 Track & Field OD | 16,508 | 2 Volleyball | 436,309 |
| 3 Volleyball | 15,755 | 3 Basketball | 429,380 |
| 4 Softball - FP | 15,304 | 4 Soccer | 381,529 |
| 5 Cross Country | 14,698 | 5 Softball - FP | 366,685 |
| 6 Soccer | 11,676 | 6 Cross Country | 222,516 |
| 7 Tennis | 10,122 | 7 Tennis | 183,800 |
| 8 Golf | 10,046 | 8 Swimming & Diving | 166,747 |
| 9 Swimming & Diving | 7,559 | 9 Competitive Spirit Squads | 125,531 |
| 10 Competitive Spirit Squads | 5,432 | 10 Lacrosse | 88,050 |

IDAHO'S MOST POPULAR BOYS PROGRAMS

| Schools | | Participants | |
|------------------------|-----|------------------------|-------|
| 1 Basketball | 152 | 1 Football - 11-Player | 6,807 |
| 2 Track & Field OD | 142 | 2 Track & Field OD | 4,632 |
| 3 Cross Country | 111 | 3 Basketball | 3,805 |
| 4 Wrestling | 99 | 4 Wrestling | 2,401 |
| 5 Golf | 92 | 5 Baseball | 2,400 |
| 6 Baseball | 90 | 6 Soccer | 2,098 |
| 7 Football - 11-Player | 82 | 7 Cross Country | 1,841 |
| 8 Soccer | 73 | 8 Football - 8-Player | 1,145 |
| 9 Tennis | 54 | 9 Tennis | 1,082 |
| 10 Football -8-Player | 51 | 10 Golf | 1,004 |

IDAHO'S MOST POPULAR GIRLS PROGRAMS

| Schools | | Participants | |
|--------------------|-----|--------------------|-------|
| 1 Volleyball | 147 | 1 Volleyball | 3,541 |
| 2 Basketball | 144 | 2 Basketball | 3,199 |
| 3 Track & Field OD | 140 | 3 Track & Field OD | 3,428 |
| 4 Cross Country | 109 | 4 Soccer | 2,153 |
| 5 Golf | 93 | 5 Softball FP | 2,110 |
| 6 Softball | 85 | 6 Comp. Spirit | 1,449 |
| 7 Comp. Spirit | 81 | 7 Cross Country | 1,419 |
| 8 Soccer | 75 | 8 Tennis | 1,105 |
| 9 Tennis | 54 | 9 Dance | 771 |
| 10 Dance | 45 | 10 Golf | 578 |

2015 - 2016

SPORTS PARTICIPATION SURVEY TOTALS

NATIONAL PARTICIPANTS

| <u>Year</u> | <u>Boys Participants</u> | <u>Girls Participants</u> | <u>Year</u> | <u>Boys Participants</u> | <u>Girls Participants</u> |
|-------------|--------------------------|---------------------------|-------------|--------------------------|---------------------------|
| 1977-78 | 4,367,442 | 2,083,040 | 1997-98 | 3,763,120 | 2,570,333 |
| 1978-79 | 3,709,512 | 1,854,400 | 1998-99 | 3,832,352 | 2,652,726 |
| 1979-80 | 3,517,829 | 1,750,264 | 1999-00 | 3,861,749 | 2,675,874 |
| 1980-81 | 3,503,124 | 1,853,789 | 2000-01 | 3,921,069 | 2,784,154 |
| 1981-82 | 3,409,081 | 1,810,671 | 2001-02 | 3,960,517 | 2,806,998 |
| 1982-83 | 3,355,558 | 1,779,972 | 2002-03 | 3,988,738 | 2,856,358 |
| 1983-84 | 3,303,599 | 1,747,346 | 2003-04 | 4,038,253 | 2,865,299 |
| 1984-85 | 3,354,284 | 1,757,884 | 2004-05 | 4,110,319 | 2,908,390 |
| 1985-86 | 3,344,275 | 1,807,121 | 2005-06 | 4,206,549 | 2,953,355 |
| 1986-87 | 3,364,032 | 1,836,356 | 2006-07 | 4,321,103 | 3,021,807 |
| 1987-88 | 3,425,777 | 1,849,684 | 2007-08 | 4,372,115 | 3,057,266 |
| 1988-89 | 3,416,844 | 1,839,352 | 2008-09 | 4,422,662 | 3,114,091 |
| 1989-90 | 3,398,192 | 1,858,659 | 2009-10 | 4,455,740 | 3,172,637 |
| 1990-91 | 3,406,355 | 1,892,316 | 2010-11 | 4,494,406 | 3,173,549 |
| 1991-92 | 3,429,853 | 1,940,801 | 2011-12 | 4,484,987 | 3,207,533 |
| 1992-93 | 3,416,389 | 1,997,489 | 2012-13 | 4,490,854 | 3,222,723 |
| 1993-94 | 3,472,967 | 2,130,315 | 2013-14 | 4,527,994 | 3,267,664 |
| 1994-95 | 3,536,359 | 2,240,461 | 2014-15 | 4,519,312 | 3,287,735 |
| 1995-96 | 3,634,052 | 2,367,936 | 2015-16 | 4,544,574 | 3,324,326 |
| 1996-97 | 3,706,225 | 2,472,043 | | | |

IDAHO PARTICIPANTS

| <u>Year</u> | <u>Boys Participants</u> | <u>Girls Participants</u> | <u>Year</u> | <u>Boys Participants</u> | <u>Girls Participants</u> |
|-------------|--------------------------|---------------------------|-------------|--------------------------|---------------------------|
| 1988-89 | 20,850 | 10,112 | 2008-09 | 27,327 | 19,736 |
| 1989-90 | 22,208 | 12,519 | 2009-10 | 27,117 | 19,714 |
| 1990-91 | 23,057 | 12,606 | 2010-11 | 26,645 | 19,123 |
| 1991-92 | 23,345 | 12,827 | 2011-12 | 25,945 | 18,974 |
| 1992-93 | 25,407 | 15,149 | 2012-13 | 26,100 | 19,026 |
| 1993-94 | 23,432 | 13,910 | 2013-14 | 26,140 | 19,307 |
| 1994-95 | 24,447 | 14,897 | 2014-15 | 25,655 | 18,869 |
| 1995-96 | 24,672 | 15,236 | 2015-16 | 27,344 | 19,810 |
| 1996-97 | 25,461 | 15,441 | | | |
| 1997-98 | 24,741 | 15,752 | | | |
| 1998-99 | 25,274 | 16,154 | | | |
| 1999-00 | 25,471 | 16,633 | | | |
| 2000-01 | 26,299 | 16,863 | | | |
| 2001-02 | 27,701 | 18,386 | | | |
| 2002-03 | 24,820 | 19,257 | | | |
| 2003-04 | 25,011 | 19,200 | | | |
| 2004-05 | 25,579 | 18,933 | | | |
| 2005-06 | 25,983 | 19,021 | | | |
| 2006-07 | 26,068 | 18,960 | | | |
| 2007-08 | 25,981 | 19,324 | | | |

STATE FOOTBALL REIMBURSEMENT PLAN

5A/4A Financial Plan – Pre-championship Rounds

This plan is for all 5A and 4A games except championship games.

1. Per game reimbursement
 - a. Travel: \$3.00 per mile one way toward the cost of transportation regardless of number of buses a school wishes to send.
 - b. Meals and/or lodging: (1) up to 200 miles one way - \$250,
(2) 200-300 miles one way - \$500*, (3) Over 300 miles one way - \$2000.
*Any contest between District II and District III will fall into category 3 because of the type of roads.
2. Trophy and medal costs will be shared by participating schools.
3. Reasonable local expenses - if the game is held in a non school facility, rent will be paid.
4. IHSAA will receive 15% of gate receipts after sales tax deduction.
5. If the gate receipts are not sufficient to cover the on-site expenses, the travel reimbursement will be proportionate to the income.
6. Net receipts from all semifinal games will be divided among participating schools. Each participating school will receive one share for each game it plays.

3A, 2A, 1A Financial Plans—Pre-championship Rounds

A. Plan when the game is played at a home site:

1. The following expenses will be deducted before the revenue is shared.
 - a. Percentage to State Assoc. (a) 10%, (b) 15%, (c) 20%
 - b. Officials
 - c. Percentage of cost of awards based upon the number of games in play-off
 - d. \$3 per mile one-way for traveling team
 - e. Sales tax
2. The host team will be allowed up \$300 for 3A, \$250 for 2A and \$200 for 1A on-site expenses.
3. The remaining revenue will be divided as follows:
 - a. \$1 - \$1000: Home Team - 45%; Visiting Team - 55%
 - b. \$1001-\$4000: If travel is over 200 miles, teams split 35-65 in favor of traveling team; otherwise, split is 45-55.
 - c. Over \$4000: Home Team - 48%; Visiting Team - 52%

B. Plan when the contest is played at a site **other** than home site.

1. The following expenses will be deducted before the revenue is shared.
 - a. Percentage to State Assoc. (a) 10%, (b) 15%, (c) 20%
 - b. Officials
 - c. Percentages of cost of awards based upon the number of games in play-off
 - d. \$3 per mile one-way for traveling team
 - e. Sales tax
2. The remaining revenue will be divided as follows:
 - a. 0-100 mile difference: 50/50
 - b. 101-200 mile difference: 45/55
 - c. 201-up mile difference: 35/65

C: If the gate receipts are not sufficient to cover on-site expenses, travel reimbursement will be proportionate to the income.

Financial Plan for Championship Finals

The following financial plan is for the state football championship finals only. Meals will be paid according to the following one-way mileage schedule:

| | <u>0-200</u> | <u>201-300</u> | | <u>301-450</u> | <u>Over 450</u> |
|------------|--------------|----------------|------------|----------------|-----------------|
| 1A (8-Man) | 150 | 500 | 1A (8-Man) | 750 | 900 |
| 2A | 240 | 800 | 2A | 1200 | 1600 |
| 3A | 270 | 900 | 3A | 1400 | 1900 |
| 4A | 300 | 1000 | 4A | 1600 | 2200 |
| 5A | 360 | 1200 | 5A | 2000 | 2800 |

In addition to the above amount, each school that travels will receive \$3.00 per mile one way for travel. (Example: Pocatello travels to Moscow for final round. Moscow is 524 miles from Pocatello. Therefore, they would receive 524 x3 = \$1572 for mileage. Because they are a 4A school traveling over 450 miles, they would receive \$2200 additional.

The Board has no specific formula for division of gate revenues for doubleheaders and tripleheaders. The Board will review each on an individual basis.

2015 FOOTBALL REIMBURSEMENTS SUMMARY

| 1A Div. II | Round 1 | Round 2 | Milk Bowl | TOTAL |
|-------------------|-------------------|-------------------|------------------|-------------------|
| Carey | 228.35 | 0.00 | 0.00 | 228.35 |
| North Gem | 0.00 | 0.00 | 0.00 | 0.00 |
| Deary | 97.80 | 693.82 | 225.00 | 1,016.62 |
| Council | 419.56 | 0.00 | 0.00 | 419.56 |
| Salmon River | 78.89 | 0.00 | 579.00 | 657.89 |
| Kendrick | 462.42 | 0.00 | 0.00 | 462.42 |
| Clark Co | 28.12 | 0.00 | 0.00 | 28.12 |
| Lighthouse | 28.91 | 702.72 | 0.00 | 731.63 |
| TOTAL | \$1,344.04 | \$1,396.54 | \$804.00 | \$3,544.58 |

| 1A Div. I | | | | |
|------------------|-------------------|-------------------|-------------------|-------------------|
| Notus | 0.00 | 0.00 | 0.00 | 0.00 |
| Raft River | 463.37 | 19.51 | 0.00 | 482.88 |
| Prairie | 38.76 | 1,244.85 | 2,253.00 | 3,536.61 |
| Oakley | 206.71 | 0.00 | 0.00 | 206.71 |
| Glenns Ferry | 0.00 | 0.00 | 0.00 | 0.00 |
| Lapwai | 936.36 | 95.35 | 0.00 | 1,031.71 |
| Valley | 0.00 | 850.35 | 450.00 | 1,300.35 |
| Kamiah | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | \$1,645.20 | \$2,210.06 | \$2,703.00 | \$6,558.26 |

| 2A | | | | |
|-----------------|-------------------|-------------------|-------------------|--------------------|
| Nampa Christian | 161.63 | 447.26 | 0.00 | 608.89 |
| North Fremont | 1,253.55 | 0.00 | 0.00 | 1,253.55 |
| Grangeville | 0.00 | 1,466.63 | 546.00 | 2,012.63 |
| Melba | 0.00 | 0.00 | 0.00 | 0.00 |
| West Jefferson | 386.43 | 0.00 | 0.00 | 386.43 |
| Declo | 937.30 | 1,749.97 | 0.00 | 2,687.27 |
| Aberdeen | 77.09 | 1,524.97 | 3,244.00 | 4,846.06 |
| St Maries | 1,750.23 | 0.00 | 0.00 | 1,750.23 |
| TOTAL | \$4,566.22 | \$5,188.83 | \$3,790.00 | \$13,545.05 |

| 3A | | | | |
|---------------|--------------------|-------------------|-------------------|--------------------|
| Emmett | 1,231.94 | 2,192.72 | 1,707.00 | 5,131.66 |
| Shelley | 3,199.89 | 0.00 | 0.00 | 3,199.89 |
| Sugar-Salem | 476.71 | 3,410.45 | 0.00 | 3,887.16 |
| Fruitland | 1,977.32 | 0.00 | 0.00 | 1,977.32 |
| Gooding | 433.83 | 1,109.46 | 702.00 | 2,245.30 |
| South Fremont | 1,486.69 | 0.00 | 0.00 | 1,486.69 |
| Parma | 1,108.21 | 0.00 | 0.00 | 1,108.21 |
| Homedale | 1,306.81 | 1,779.01 | 0.00 | 3,085.82 |
| TOTAL | \$11,221.41 | \$8,491.64 | \$2,409.00 | \$22,122.05 |

| 5A / 4A | | | | |
|----------------|---------------|--------------------|-------------------|--------------------|
| Rocky Mountain | | 1,673.01 | 408.00 | 2,081.01 |
| Highland | | 2,664.01 | 0.00 | 2,664.01 |
| Madison | | 1,898.01 | 0.00 | 1,898.01 |
| Mountain View | | 2,652.01 | 396.00 | 3,048.01 |
| Century | | 1,686.57 | 0.00 | 1,686.57 |
| Bishop Kelly | | 2,442.16 | 1,885.00 | 4,327.16 |
| Sandpoint | | 1,673.01 | 687.00 | 2,360.01 |
| Rigby | | 4,911.01 | 0.00 | 4,911.01 |
| TOTAL | \$0.00 | \$19,599.79 | \$3,376.00 | \$22,975.79 |

Total Reimbursement \$68,745.72

STATE VOLLEYBALL REIMBURSEMENT PLAN

The state volleyball financial reimbursement plan has two very positive features:

1. Participating schools will receive some expense money.
2. Reimbursement money will be sent to the participating schools soon after the completion of the volleyball tournament.

The financial reimbursement is based upon one-way mileage from the participating school to the tournament site. The money available for disbursement will be divided by the sum of the mileage for all of the participating schools. The quotient will then be multiplied by each individual school's mileage to determine the dollar figure for each school.

Through the sponsorship agreement with the United Dairymen of Idaho, \$12,500 will be earmarked to the schools which participate in the state volleyball tournament.

Example: Kamiah High School qualifies for the 2A state tournament in Coeur d'Alene. They travel 150 miles one way to Coeur d'Alene. The mileage of all 32 teams participating in the state tournament is added together, then divided by \$12,500,00. The quotient is a dollar-per-mile figure. Kamiah will receive 150 times the dollar-per-mile figure.

2015 Volleyball Travel Reimbursements

5A @ Post Falls HS

| Miles | School | Reimbursement |
|--------------------------|----------------|-------------------|
| 0 | Coeur d'Alene | 0.00 |
| 515 | Bonneville | 299.13 |
| 456 | Timberline | 264.86 |
| 440 | Eagle | 255.56 |
| 517 | Idaho Falls | 300.29 |
| 451 | Centennial | 261.95 |
| 432 | Vallivue | 250.92 |
| 442 | Rocky Mountain | 256.73 |
| Total State Reimb | | \$1,889.43 |

5A Play-In Games:

| | | |
|----------------------------|------------------------------|-----------------|
| 187 | Lake City @ Grangeville | 108.61 |
| 198 | Rocky Mountain @ Grangeville | 115.00 |
| | | 0.00 |
| | | 0.00 |
| Total Play-In Remib | | \$223.62 |

| | | |
|--------------|----------------------------|-------------------|
| 3,638 | Total Reimbursement | \$2,113.05 |
|--------------|----------------------------|-------------------|

4A @ Coeur d'Alene HS

| Miles | School | Reimbursement |
|--------------------------|--------------|-------------------|
| 583 | Twin Falls | 338.62 |
| 434 | Middleton | 252.08 |
| 567 | Century | 329.33 |
| 456 | Kuna | 264.86 |
| 86 | Moscow | 49.95 |
| 629 | Preston | 365.34 |
| 445 | Skyview | 258.47 |
| 583 | Canyon Ridge | 338.62 |
| Total State Reimb | | \$2,197.27 |

4A Play-In Games:

| | | |
|----------------------------|-------------------------|-----------------|
| 229 | Sandpoint @ Grangeville | 133.01 |
| 205 | Middleton @ Grangeville | 119.07 |
| | | 0.00 |
| | | 0.00 |
| Total Play-In Remib | | \$252.08 |

| | | |
|--------------|----------------------------|-------------------|
| 4,217 | Total Reimbursement | \$2,449.35 |
|--------------|----------------------------|-------------------|

3A @ Lake City HS

| Miles | School | Reimbursement |
|--------------------------|-------------|-------------------|
| 546 | Snake River | 317.13 |
| 420 | Parma | 243.95 |
| 591 | Kimberly | 343.27 |
| 434 | Emmett | 252.08 |
| 20 | Timberlake | 11.62 |
| 482 | Sugar-Salem | 279.96 |
| 396 | Weiser | 230.01 |
| 527 | Shelley | 306.10 |
| Total State Reimb | | \$1,984.11 |

3A Play-In Games:

| | | |
|----------------------------|--------------------------------|-----------------|
| 108 | Buhl @ American Falls | 62.73 |
| 103 | Sugar-Salem @ American Falls | 59.83 |
| 259 | Bonnars Ferry @ Grangeville Jr | 150.43 |
| 197 | Emmett @ Grangeville Jr | 114.42 |
| Total Play-In Remib | | \$387.41 |

| | | |
|--------------|----------------------------|-------------------|
| 4,083 | Total Reimbursement | \$2,371.52 |
|--------------|----------------------------|-------------------|

2A @ Lakeland HS

| Miles | School | Reimbursement |
|--------------------------|-----------------|-------------------|
| 317 | Salmon | 184.12 |
| 603 | West Side | 350.24 |
| 67 | St Maries | 38.92 |
| 449 | Cole Valley | 260.79 |
| 595 | Malad | 345.59 |
| 607 | Declo | 352.56 |
| 440 | Nampa Christian | 255.56 |
| 506 | Firth | 293.90 |
| Total State Reimb | | \$2,081.69 |

2A Play-In Games:

| | | |
|----------------------------|------------------------|-----------------|
| 147 | New Plymouth @ Gooding | 85.38 |
| 77 | Declo @ Gooding | 44.72 |
| | | 0.00 |
| | | 0.00 |
| Total Play-In Remib | | \$130.11 |

| | | |
|--------------|----------------------------|-------------------|
| 3,808 | Total Reimbursement | \$2,211.79 |
|--------------|----------------------------|-------------------|

1A DI @ Timberlake HS

| Miles | School | Reimbursement |
|--------------------------|-----------------|-------------------|
| 466 | Butte County | 270.67 |
| 458 | Compass Charter | 266.02 |
| 195 | Prairie | 113.26 |
| 647 | Oakley | 375.80 |
| 603 | Valley | 350.24 |
| 120 | Troy | 69.70 |
| 375 | Horseshoe Bend | 217.81 |
| 123 | Genesee | 71.44 |
| Total State Reimb | | \$1,734.93 |

1A DI Play-In Games:

| | | |
|----------------------------|---------------------------|-----------------|
| 55 | Genesee @ Highland-C | 31.95 |
| 246 | Liberty Chtr @ Highland-C | 142.88 |
| | | 0.00 |
| | | 0.00 |
| Total Play-In Remib | | \$174.83 |

| | | |
|--------------|----------------------------|-------------------|
| 3,288 | Total Reimbursement | \$1,909.76 |
|--------------|----------------------------|-------------------|

1A DII @ Lewiston HS

| Miles | School | Reimbursement |
|--------------------------|----------------------|-------------------|
| 109 | Kootenai | 63.31 |
| 530 | Watersprings | 307.84 |
| 33 | Logos | 19.17 |
| 429 | Richfield | 249.18 |
| 114 | Salmon River | 66.21 |
| 424 | Lighthouse Christian | 246.27 |
| 421 | Dietrich | 244.53 |
| 28 | Kendrick | 16.26 |
| Total State Reimb | | \$1,212.77 |

1A DII Play-In Games:

| | | |
|----------------------------|-----------------------------|-----------------|
| 80 | Kendrick @ Grangeville Jr | 46.47 |
| 105 | Council @ Grangeville Jr | 60.99 |
| 86 | Lighthouse @ American Falls | 49.95 |
| 128 | Mackay @ American Falls | 74.35 |
| Total Play-In Remib | | \$231.75 |

| | | |
|--------------|----------------------------|-------------------|
| 2,487 | Total Reimbursement | \$1,444.52 |
|--------------|----------------------------|-------------------|

| | |
|----------------|-------------|
| Total Miles: | 21,521 |
| Reimbursement: | \$12,500.00 |
| Reimb. Rate | 0.580828028 |

STATE BASKETBALL FINANCIAL PLAN

The State Basketball Financial Plan has two very positive features:

1. Schools will receive some expense money.
2. Money will be sent to the schools soon after the completion of basketball tournaments.

Financial reimbursement is based upon mileage and number of games played. The one-way mileage will be determined from participating school to tournament site. If the school plays only two games in the state tournament, the mileage figure will be multiplied by two. If three games are played, the mileage will be multiplied by three.

The money available for disbursement will be divided by the sum of mileage multiples for all schools as described above. The quotient will then be multiplied by each individual school's mileage multiple to determine the dollar figure for the school.

It is important to point out that due to our sponsorship agreement with the United Dairymen of Idaho, our Association will be able to return more money to our schools than prior to 1984. We will also be able to make payments earlier than in recent years.

Twenty-five thousand dollars from the Dairymen's sponsorship has been earmarked for return to schools which participate in girls' or boys' state basketball tournament. This will be returned following the completion of all state basketball tournaments.

Example: Bonneville qualifies for the 4A state tournament in Boise. They travel 284 miles to Boise. They play three games. $284 \times 3 = 852$ mileage multiple for Bonneville. We do this for all 32 girls' teams and all 32 boys' teams and add all the mileage multiples together. We divide the money available for disbursement by the sum of all the mileage multiples, then multiply the quotient by 852 to determine the amount of money Bonneville High School should receive. This money will be sent in April following the basketball tournaments.

2016 GIRLS STATE BASKETBALL TEAM REIMBURSEMENTS

| SCHOOLS | PLAYIN MILEAGE | TOURN. # Games | TOURN. MILEAGE | TOTAL MILEAGE | PLAYIN REIMB. | TOURN. REIMB. | TOTAL REIMB. |
|---------|-------------------|-------------------|-------------------|------------------|------------------|------------------|-----------------|
|---------|-------------------|-------------------|-------------------|------------------|------------------|------------------|-----------------|

5A @ Ford Idaho Center

| | | | | | | | |
|---------------|------------|---|------------|--------------|-----------------|-------------------|-------------------|
| Boise | | 3 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| Borah | 198 | 2 | 0 | 198 | 95.78 | 0.00 | 95.78 |
| Centennial | | 3 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| Eagle | | 3 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| Highland | | 2 | 249 | 498 | 0.00 | 240.91 | 240.91 |
| Hillcrest | | 3 | 296 | 888 | 0.00 | 429.57 | 429.57 |
| Lake City | | 3 | 438 | 1,314 | 0.00 | 635.64 | 635.64 |
| Mountain View | | 3 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| Post Falls | 191 | 0 | 0 | 191 | 92.40 | 0.00 | 92.40 |
| | | | | | | | |
| | | | | | | | |
| TOTAL | 389 | | 983 | 3,089 | \$188.18 | \$1,306.11 | \$1,494.29 |

4A @ Timberline HS

| | | | | | | | |
|--------------|------------|---|--------------|--------------|-----------------|-------------------|-------------------|
| Bishop Kelly | | 3 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| Burley | | 3 | 161 | 483 | 0.00 | 233.65 | 233.65 |
| Caldwell | 207 | 2 | 30 | 267 | 100.14 | 29.02 | 129.16 |
| Century | | 3 | 241 | 723 | 0.00 | 349.75 | 349.75 |
| Kuna | | 2 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| Minico | | 3 | 162 | 486 | 0.00 | 235.10 | 235.10 |
| Moscow | 101 | 0 | 0 | 101 | 48.86 | 0.00 | 48.86 |
| Rigby | | 3 | 292 | 876 | 0.00 | 423.76 | 423.76 |
| Sandpoint | | 3 | 496 | 1,488 | 0.00 | 719.81 | 719.81 |
| | | | | | | | |
| | | | | | | | |
| TOTAL | 308 | | 1,382 | 4,424 | \$148.99 | \$1,991.10 | \$2,140.09 |

3A @ Middleton HS

| | | | | | | | |
|--------------|------------|---|--------------|--------------|-----------------|-------------------|-------------------|
| Emmett | 225 | 3 | 0 | 225 | 108.84 | 0.00 | 108.84 |
| Filer | 93 | 0 | 0 | 93 | 44.99 | 0.00 | 44.99 |
| Homedale | | 2 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| Kimberly | | 3 | 164 | 492 | 0.00 | 238.00 | 238.00 |
| Marsh Valley | | 3 | 294 | 882 | 0.00 | 426.66 | 426.66 |
| Priest River | 197 | 0 | 0 | 197 | 95.30 | 0.00 | 95.30 |
| Shelley | 66 | 3 | 301 | 969 | 31.93 | 436.82 | 468.75 |
| Teton | | 2 | 383 | 766 | 0.00 | 555.82 | 555.82 |
| Timberlake | | 2 | 437 | 874 | 0.00 | 634.18 | 634.18 |
| Weiser | | 2 | 48 | 96 | 0.00 | 46.44 | 46.44 |
| | | | | | | | |
| TOTAL | 581 | | 1,627 | 4,594 | \$281.06 | \$2,337.93 | \$2,618.99 |

2A @ Kuna HS

| | | | | | | | |
|----------------|------------|---|--------------|--------------|----------------|-------------------|-------------------|
| Cole Valley | | 3 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| Grangeville | | 2 | 227 | 454 | 0.00 | 219.62 | 219.62 |
| Marsing | 77 | 0 | 0 | 77 | 37.25 | 0.00 | 37.25 |
| New Plymouth | | 3 | 46 | 138 | 0.00 | 66.76 | 66.76 |
| Ririe | | 3 | 305 | 915 | 0.00 | 442.63 | 442.63 |
| Soda Springs | | 3 | 300 | 900 | 0.00 | 435.37 | 435.37 |
| Wendell | 63 | 2 | 113 | 289 | 30.48 | 109.33 | 139.80 |
| West Side | | 3 | 307 | 921 | 0.00 | 445.53 | 445.53 |
| West Jefferson | | 3 | 259 | 777 | 0.00 | 375.87 | 375.87 |
| | | | | | | | |
| TOTAL | 140 | | 1,557 | 4,471 | \$67.72 | \$2,095.10 | \$2,162.83 |

2016 GIRLS STATE BASKETBALL TEAM REIMBURSEMENTS

| SCHOOLS | PLAYIN MILEAGE | TOURN. # Games | TOURN. MILEAGE | TOTAL MILEAGE | PLAYIN REIMB. | TOURN. REIMB. | TOTAL REIMB. |
|------------------------|-------------------|-------------------|-------------------|------------------|------------------|-------------------|-------------------|
| 1ADI @ Columbia | | | | | | | |
| Challis | | 3 | 200 | 600 | 0.00 | 290.25 | 290.25 |
| Genesee | 56 | 3 | 299 | 953 | 27.09 | 433.92 | 461.01 |
| Horseshoe Bend | 199 | 0 | 0 | 199 | 96.27 | 0.00 | 96.27 |
| Lapwai | | 3 | 271 | 813 | 0.00 | 393.29 | 393.29 |
| Liberty Charter | | 2 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| Notus | | 2 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| Prairie | | 3 | 231 | 693 | 0.00 | 335.24 | 335.24 |
| Shoshone | | 3 | 133 | 399 | 0.00 | 193.01 | 193.01 |
| Valley | | 3 | 154 | 462 | 0.00 | 223.49 | 223.49 |
| TOTAL | 255 | | 1,288 | 4,119 | \$123.36 | \$1,869.20 | \$1,992.55 |

| | | | | | | | |
|----------------------|------------|---|--------------|--------------|-----------------|-------------------|-------------------|
| 1ADII @ Nampa | | | | | | | |
| Council | | 2 | 110 | 220 | 0.00 | 106.42 | 106.42 |
| Deary | | 2 | 307 | 614 | 0.00 | 297.02 | 297.02 |
| Dietrich | | 3 | 144 | 432 | 0.00 | 208.98 | 208.98 |
| Lakeside | | 3 | 361 | 1,083 | 0.00 | 523.90 | 523.90 |
| Nezperce | | 3 | 238 | 714 | 0.00 | 345.39 | 345.39 |
| Rockland | | 3 | 238 | 714 | 0.00 | 345.39 | 345.39 |
| Richfield | | 3 | 151 | 453 | 0.00 | 219.14 | 219.14 |
| Salmon River | 283 | 3 | 169 | 790 | 136.90 | 245.26 | 382.16 |
| Sho-Ban | 123 | 0 | 0 | 123 | 59.50 | 0.00 | 59.50 |
| TOTAL | 406 | | 1,718 | 5,143 | \$196.40 | \$2,291.51 | \$2,487.91 |

All Classifications:

| | |
|--|-------------------|
| Total Play-in & Trnt. Mileage | 25,840 |
| Reimbursement Amount | \$12,500 |
| Reimb. Rate | 0.48374613 |

2016 BOYS STATE BASKETBALL TEAM REIMBURSEMENTS

| SCHOOLS | PLAYIN MILEAGE | TOURN. # Games | TOURN. MILEAGE | TOTAL MILEAGE | PLAYIN REIMB. | TOURN. REIMB. | TOTAL REIMB. |
|---------|-------------------|-------------------|-------------------|------------------|------------------|------------------|-----------------|
|---------|-------------------|-------------------|-------------------|------------------|------------------|------------------|-----------------|

5A @ Ford Idaho Center

| | | | | | | | |
|----------------|------------|---|------------|--------------|-----------------|-------------------|-------------------|
| Borah | | 3 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| Capital | 194 | 2 | 0 | 194 | 90.15 | 0.00 | 90.15 |
| Centennial | | 3 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| Highland | | 3 | 249 | 747 | 0.00 | 347.13 | 347.13 |
| Lewiston | | 3 | 284 | 852 | 0.00 | 395.93 | 395.93 |
| Madison | | 3 | 319 | 957 | 0.00 | 444.72 | 444.72 |
| Mountain View | | 2 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| Post Falls | 191 | 0 | 0 | 191 | 88.76 | 0.00 | 88.76 |
| Rocky Mountain | | 3 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| | | | | | | | |
| TOTAL | 385 | | 852 | 2,941 | \$178.91 | \$1,187.78 | \$1,366.69 |

4A @ Borah HS

| | | | | | | | |
|--------------|------------|---|--------------|--------------|-----------------|-------------------|-------------------|
| Bishop Kelly | | 3 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| Burley | | 3 | 163 | 489 | 0.00 | 227.24 | 227.24 |
| Caldwell | 207 | 2 | 0 | 207 | 96.19 | 0.00 | 96.19 |
| Lakeland | | 2 | 450 | 900 | 0.00 | 418.23 | 418.23 |
| Middleton | | 3 | 30 | 90 | 0.00 | 41.82 | 41.82 |
| Minico | | 3 | 165 | 495 | 0.00 | 230.03 | 230.03 |
| Preston | | 3 | 306 | 918 | 0.00 | 426.60 | 426.60 |
| Rigby | | 3 | 296 | 888 | 0.00 | 412.65 | 412.65 |
| Sandpoint | 229 | 0 | 0 | 229 | 106.42 | 0.00 | 106.42 |
| | | | | | | | |
| TOTAL | 436 | | 1,410 | 4,216 | \$202.61 | \$1,756.57 | \$1,959.18 |

3A @ Meridian HS

| | | | | | | | |
|---------------|------------|---|--------------|--------------|-----------------|-------------------|-------------------|
| Buhl | | 3 | 131 | 393 | 0.00 | 182.63 | 182.63 |
| Emmett | | 2 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| Fruitland | 202 | 3 | 44 | 334 | 93.87 | 61.34 | 155.21 |
| Gooding | 116 | 0 | 0 | 116 | 53.91 | 0.00 | 53.91 |
| Kellogg | | 2 | 480 | 960 | 0.00 | 446.11 | 446.11 |
| Parma | | 3 | 32 | 96 | 0.00 | 44.61 | 44.61 |
| Shelley | | 3 | 283 | 849 | 0.00 | 394.53 | 394.53 |
| Snake River | | 3 | 270 | 810 | 0.00 | 376.41 | 376.41 |
| South Fremont | 114 | 3 | 330 | 1,104 | 52.98 | 460.05 | 513.03 |
| Timberlake | 177 | 0 | 0 | 177 | 82.25 | 0.00 | 82.25 |
| | | | | | | | |
| TOTAL | 609 | | 1,570 | 4,839 | \$283.00 | \$1,965.69 | \$2,248.69 |

2A @ Capital HS

| | | | | | | | |
|-----------------|------------|---|--------------|--------------|----------------|-------------------|-------------------|
| Firth | | 3 | 271 | 813 | 0.00 | 377.80 | 377.80 |
| Marsing | 77 | 0 | 0 | 77 | 35.78 | 0.00 | 35.78 |
| Melba | | 3 | 31 | 93 | 0.00 | 43.22 | 43.22 |
| Nampa Christian | | 2 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| Soda Springs | | 3 | 298 | 894 | 0.00 | 415.44 | 415.44 |
| St Maries | | 3 | 342 | 1,026 | 0.00 | 476.78 | 476.78 |
| West Side | | 3 | 305 | 915 | 0.00 | 425.20 | 425.20 |
| West Jefferson | | 2 | 257 | 514 | 0.00 | 238.86 | 238.86 |
| Wendell | 63 | 3 | 111 | 396 | 29.28 | 154.75 | 184.02 |
| | | | | | | | |
| TOTAL | 140 | | 1,615 | 4,728 | \$65.06 | \$2,132.05 | \$2,197.11 |

2016 BOYS STATE BASKETBALL TEAM REIMBURSEMENTS

| SCHOOLS | PLAYIN MILEAGE | TOURN. # Games | TOURN. MILEAGE | TOTAL MILEAGE | PLAYIN REIMB. | TOURN. REIMB. | TOTAL REIMB. |
|------------------------|-------------------|-------------------|-------------------|------------------|------------------|-------------------|-------------------|
| 1ADI @ Vallivue | | | | | | | |
| Ambrose School | | 3 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| Genesee | 56 | 3 | 291 | 929 | 26.02 | 405.68 | 431.71 |
| Grace | | 3 | 314 | 942 | 0.00 | 437.75 | 437.75 |
| Lapwai | | 3 | 263 | 789 | 0.00 | 366.65 | 366.65 |
| Liberty Charter | | 2 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| Oakley | | 3 | 205 | 615 | 0.00 | 285.79 | 285.79 |
| Prairie | | 2 | 223 | 446 | 0.00 | 207.26 | 207.26 |
| Raft River | | 3 | 215 | 645 | 0.00 | 299.73 | 299.73 |
| Riverstone Int'l | 233 | 0 | 0 | 233 | 108.28 | 0.00 | 108.28 |
| TOTAL | 289 | | 1,511 | 4,599 | \$134.30 | \$2,002.86 | \$2,137.16 |

| | | | | | | | |
|-------------------------|------------|---|--------------|--------------|-----------------|-------------------|-------------------|
| 1ADII @ Caldwell | | | | | | | |
| Carey | | 2 | 170 | 340 | 0.00 | 158.00 | 158.00 |
| Clark County | 213 | 3 | 289 | 1,080 | 98.98 | 402.90 | 501.88 |
| Council | | 3 | 102 | 306 | 0.00 | 142.20 | 142.20 |
| Dietrich | | 3 | 150 | 450 | 0.00 | 209.12 | 209.12 |
| Genesis Prep | | 3 | 425 | 1,275 | 0.00 | 592.49 | 592.49 |
| Kendrick | | 2 | 285 | 570 | 0.00 | 264.88 | 264.88 |
| Rockland | | 3 | 244 | 732 | 0.00 | 340.16 | 340.16 |
| Summit Academy | | 3 | 220 | 660 | 0.00 | 306.70 | 306.70 |
| Wilder | 163 | 0 | 0 | 163 | 75.75 | 0.00 | 75.75 |
| TOTAL | 376 | | 1,885 | 5,576 | \$174.73 | \$2,416.45 | \$2,591.17 |

All Classifications:

| | |
|--|-------------------|
| Total Play-in & Trnt. Mileage | 26,899 |
| Reimbursement Amount | \$12,500 |
| Reimb. Rate | 0.46470129 |

IDAHO HIGH SCHOOL ACTIVITIES ASSOCIATION, INC.

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REPORT ON FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2016 (AUDITED)
AND 2015 (REVIEWED)

IDAHO HIGH SCHOOL ACTIVITIES ASSOCIATION, INC.

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824 Dearborn St.
Caldwell, ID 83605
PH. (208) 459-3696

217 W. Georgia Ave. Suite 100
Nampa, ID 83686
PH. (208) 466-9264



COMPANY, P.L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Idaho High School Activities Association, Inc.
Boise, Idaho

We have audited the accompanying financial statements of Idaho High School Activities Association, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

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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.

Auditors' Responsibility

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

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

Idaho High School Activities Association, Inc.
Boise, Idaho

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 opinion.

Basis for Qualified Opinion

The Association's financial statements do not disclose expenses by their functional classifications in the statement of activities or the notes to the financial statements. The Association has discussed this presentation of information and has determined the costs exceed the benefits of this additional information. Disclosure of that information is required by accounting principles generally accepted in the United States of America; however, management believes it is impracticable to develop the information.

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The Association has not recorded the fair rental value of donated facilities in the financial statements. In our opinion, recording the fair rental value of donated facilities is required by accounting principles generally accepted in the United States of America. Management has estimated the value of facilities donated during the year ended June 30, 2016 to be approximately \$51,000. If the financial statements were corrected for this departure from accounting principles generally accepted in the United States of America, unrestricted revenues would be increased by approximately \$51,000 and expenses for referees and judges would also be increased by approximately \$51,000. The correction would have no change on the statement of financial position or change in net assets.

Qualified Opinion

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraphs, the financial statements referred to above present fairly, in all material respects, the financial position of Idaho High School Activities Association, Inc. as of June 30, 2016, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Prior Period Financial Statements

The June 30, 2015 financial statements were reviewed by us, and our report thereon, dated July 30, 2015, stated that we were not aware of any material modifications that should be made to those financial statements for them to be in conformity with accounting principles generally accepted in the United States of America, with the exception of the matters discussed in the following two paragraphs. However, a review is substantially less in scope than an audit and does not provide a basis for the expression of an opinion on the financial statements.

Idaho High School Activities Association, Inc.
Boise, Idaho

The Association's financial statements do not disclose expenses by their functional classifications in the statement of activities or the notes to the financial statements. The Association has discussed this presentation of information and has determined the costs exceed the benefits of this additional information. Disclosure of that information is required by accounting principles generally accepted in the United States of America; however, management believes it is impracticable to develop the information.

The Association has not recorded the fair rental value of donated facilities in the financial statements. Recording the fair rental value of donated facilities is required by accounting principles generally accepted in the United States of America. Management has estimated the value of facilities donated during the year ended June 30, 2015 to be approximately \$55,000. If the financial statements were corrected for this departure from accounting principles generally accepted in the United States of America, unrestricted revenues would be increased by approximately \$55,000 and expenses for referees and judges would also be increased by approximately \$55,000. The correction would have no change on the statement of financial position or change in net assets.

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Ripley Dorn's, Company PLLC

Boise, Idaho
July 28, 2016

IDAHO HIGH SCHOOL ACTIVITIES ASSOCIATION, INC.

STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2016 AND 2015

| ASSETS | 2016 (AUDITED) | 2015 (REVIEWED) |
|--------------------------------|---------------------|---------------------|
| CURRENT ASSETS: | | |
| Cash and cash equivalents | \$ 914,910 | \$ 840,141 |
| Investments | 568,158 | 553,896 |
| Accounts receivable | - | 200 |
| Prepaid expenses | 1,322 | - |
| | <u>1,484,390</u> | <u>1,394,237</u> |
| Total current assets | | |
| PROPERTY AND EQUIPMENT: | | |
| Equipment | 322,713 | 320,454 |
| Land and building | 495,488 | 468,663 |
| Total | <u>818,201</u> | <u>789,117</u> |
| Less accumulated depreciation | <u>545,989</u> | <u>501,341</u> |
| | <u>272,212</u> | <u>287,776</u> |
| Property and equipment - net | | |
| | | |
| TOTAL ASSETS | <u>\$ 1,756,602</u> | <u>\$ 1,682,013</u> |

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See notes to financial statements.

| LIABILITIES AND NET ASSETS | 2016 (AUDITED) | 2015 (REVIEWED) |
|---|---------------------|---------------------|
| CURRENT LIABILITIES: | | |
| Accounts payable | \$ 21,506 | \$ 10,383 |
| Unearned revenue | 66,871 | 124,334 |
| Scholarships payable | <u>28,000</u> | <u>11,000</u> |
| Total current liabilities | <u>116,377</u> | <u>145,717</u> |
| NET ASSETS: | | |
| Unrestricted: | | |
| Net assets invested in property and equipment | 272,212 | 287,776 |
| Board designated net assets | 500,000 | 500,000 |
| Other undesignated unrestricted net assets | <u>868,013</u> | <u>748,520</u> |
| Total unrestricted net assets | <u>1,640,225</u> | <u>1,536,296</u> |
| TOTAL LIABILITIES AND NET ASSETS | <u>\$ 1,756,602</u> | <u>\$ 1,682,013</u> |

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IDAHO HIGH SCHOOL ACTIVITIES ASSOCIATION, INC.

STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

| | 2016 (AUDITED) | 2015 (REVIEWED) |
|--|-------------------|--------------------|
| UNRESTRICTED REVENUES AND GAINS: | | |
| Tournaments | \$ 810,863 | \$ 665,913 |
| Membership dues and fees | 215,135 | 213,812 |
| Activity cards | 204,315 | 201,951 |
| Official registrations | 72,203 | 71,264 |
| Sponsorships | 464,641 | 508,689 |
| Program and rulebook sales | 37,887 | 32,070 |
| Merchandising rights | 46,000 | 46,000 |
| Investment income | 11,945 | 9,235 |
| Realized and unrealized gains on investments | 4,195 | - |
| Other income | 19,318 | 5,009 |
| | <u>1,886,502</u> | <u>1,753,943</u> |
| EXPENSES AND LOSSES: | | |
| On-site tournament expenses - other | 401,386 | 403,000 |
| On-site tournament expenses - shirts | 55,063 | 140,216 |
| Team reimbursements | 115,569 | 132,016 |
| Insurance | 151,747 | 128,726 |
| Referees and judges | 147,379 | 142,878 |
| Rules clinics | 18,748 | 21,918 |
| Publications | 43,525 | 42,164 |
| Awards | 92,753 | 77,243 |
| Programs | 3,313 | 4,955 |
| Salaries | 328,821 | 318,008 |
| Payroll taxes | 25,274 | 24,447 |
| Employee benefits | 110,363 | 110,370 |
| Temporary employees | 4,160 | 4,160 |
| Travel | 16,801 | 15,545 |
| Printing | 1,265 | 1,527 |
| Board meetings | 42,287 | 38,595 |
| Committee expenses | 4,086 | 2,948 |
| Office supplies | 11,197 | 9,669 |

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See notes to financial statements.

| | 2016 (AUDITED) | 2015 (REVIEWED) |
|---|---------------------|---------------------|
| Postage | 8,060 | 7,910 |
| Telephone | 8,310 | 7,349 |
| Website expense | 3,600 | 8,600 |
| Dues and subscriptions | 3,590 | 3,510 |
| Repairs and maintenance | 30,509 | 10,358 |
| Auto expense | 1,596 | 1,316 |
| Utilities | 6,504 | 6,180 |
| Property tax | - | 5,749 |
| Bank charges | 3,108 | 721 |
| Legal and accounting | 13,688 | 7,816 |
| Settlement expense | 18,500 | - |
| Miscellaneous | 6,668 | 7,399 |
| Depreciation | 51,571 | 49,789 |
| Hall of fame | 14,842 | 11,924 |
| Interscholastic Star scholarships | 38,208 | 14,550 |
| Loss on disposal of equipment | 82 | 43 |
| Realized and unrealized losses on investments | - | 9,886 |
| | <u>1,782,573</u> | <u>1,771,485</u> |
| Total expenses and losses | | |
| CHANGE IN UNRESTRICTED NET ASSETS | 103,929 | (17,542) |
| UNRESTRICTED NET ASSETS, BEGINNING OF YEAR | <u>1,536,296</u> | <u>1,553,838</u> |
| UNRESTRICTED NET ASSETS, END OF YEAR | <u>\$ 1,640,225</u> | <u>\$ 1,536,296</u> |

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IDAHO HIGH SCHOOL ACTIVITIES ASSOCIATION, INC.

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

| | 2016 (AUDITED) | 2015 (REVIEWED) |
|--|-------------------|--------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Change in unrestricted net assets | \$ 103,929 | \$ (17,542) |
| Adjustments to reconcile change in unrestricted net assets to net cash - operating activities: | | |
| Depreciation | 51,571 | 49,789 |
| Realized and unrealized (gains) losses on investments | (4,195) | 9,886 |
| Loss on disposal of equipment | 82 | 43 |
| Decrease (increase) in: | | |
| Accounts receivable | 200 | (80) |
| Prepaid expenses | (1,322) | - |
| Increase (decrease) in: | | |
| Accounts payable | 11,123 | 10,351 |
| Unearned revenue | (57,463) | 64,928 |
| Scholarships payable | 17,000 | 3,000 |
| Net cash - operating activities | <u>120,925</u> | <u>120,375</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | |
| Purchase of equipment | (36,089) | (6,252) |
| Purchase of investments | (93,943) | (220,050) |
| Proceeds from sale of investments | <u>83,876</u> | <u>211,917</u> |
| Net cash - investing activities | <u>(46,156)</u> | <u>(14,385)</u> |
| NET INCREASE IN CASH | 74,769 | 105,990 |
| CASH, BEGINNING OF YEAR | <u>840,141</u> | <u>734,151</u> |
| CASH, END OF YEAR | <u>\$ 914,910</u> | <u>\$ 840,141</u> |

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See notes to financial statements.

IDAHO HIGH SCHOOL ACTIVITIES ASSOCIATION, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2016 (AUDITED) AND 2015 (REVIEWED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

The Idaho High School Activities Association functions as an association of high schools in the state of Idaho. The purpose of the Association is to promote, organize, sponsor, and regulate interscholastic activities among the member high schools.

The Association receives substantially all of its revenue from tournament admissions, school membership dues, activity card sales, official registrations, tournament programs sales, merchandising rights, and sponsorships.

Basis of Accounting

The financial statements are reported on the accrual basis of accounting, which is in conformity with accounting principles generally accepted in the United States of America.

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Basis of Presentation

The Association is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The Association had no temporarily or permanently restricted net assets at June 30, 2016 and 2015.

Use of 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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Association considers all highly liquid demand accounts, money market accounts, and certificates of deposit with a maturity of three months or less to be cash and cash equivalents.

Investments

Investments are valued at their fair values in the statement of financial position. Unrealized gains and losses are included in the change of net assets.

IDAHO HIGH SCHOOL ACTIVITIES ASSOCIATION, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2016 (AUDITED) AND 2015 (REVIEWED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Based on management's assessment of the credit history with customers having outstanding balances and current relationships with them, it has concluded that realization losses on balances outstanding at year-end will be immaterial.

Income Taxes

The Association is a non-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Association has also been classified as an entity that is not a private foundation within the meaning of Section 509 (a) and qualifies for deductible contributions as provided in Section 170(b)(1)(A)(VI).

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The federal information returns (Form 990 Return of Organization Exempt From Income Tax) of the Association are subject to examination by the IRS generally for three years after they were filed.

Property and Equipment

Property and equipment are stated at cost. Depreciation is computed using the straight-line method, based on the estimated useful lives of the assets. During the year ended June 30, 2016, the Association increased its capitalization threshold from \$500 to \$2,000 for all capital asset acquisitions. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized.

Contributed Services

The Association receives a substantial amount of services donated by its members. No amounts have been reflected in the financial statements for those services since they do not meet the criteria for recognition.

Concentration of Credit Risk

The company maintains bank accounts at several banks. The aggregate bank balance at each institution is insured by federal depository insurance up to federal limits. At various times during the year, the bank balance may exceed the insured limit.

IDAHO HIGH SCHOOL ACTIVITIES ASSOCIATION, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2016 (AUDITED) AND 2015 (REVIEWED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Presentation of Sales Taxes

The State of Idaho imposes a sales tax of 6% on all of the Association's sales to nonexempt customers. The Association collects that sales tax from customers and remits the entire amount to the State. The Association's accounting policy is to exclude the tax collected and remitted to the State from revenues and expenses.

Events Occurring After Reporting Date

The Company has evaluated events and transactions that occurred between June 30, 2016 and July 28, 2016, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

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2. BOARD DESIGNATED NET ASSETS

During the fiscal year ended June 30, 2012, the Board of Directors approved a change in the Association's bylaws to designate \$500,000 of the Association's unrestricted net assets for a contingency reserve fund. The net assets designated for the contingency reserve fund may only be used to cover the Association's operating expenses during a period when the Association's revenue is not sufficient to cover its expenses as determined by the Association's Board of Directors.

3. RETIREMENT PLAN

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

IDAHO HIGH SCHOOL ACTIVITIES ASSOCIATION, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2016 (AUDITED) AND 2015 (REVIEWED)

3. RETIREMENT PLAN (CONTINUED)

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

The actuarially determined contribution requirements of the Idaho High School Activities Association, Inc. and its employees are established and may be amended by the PERSI Board of Trustees. For the year ended June 30, 2016, the required contribution rate as a percentage of covered payrolls for general members was 6.79%. The employer rate as a percentage of covered payroll was 11.32% for general members. The Idaho High School Activities Association, Inc.'s employer contributions required and paid were \$35,293, \$35,466 and \$35,781 for the three years ended June 30, 2016, 2015, and 2014, respectively.

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4. INVESTMENT RETURN

The following schedule summarizes the investment return and its classification in the statement of activities:

| | <u>2016</u> | <u>2015</u> |
|---|------------------|-----------------|
| Interest from money market savings accounts | \$ 1,024 | \$ 916 |
| Interest and dividends from investments | 13,691 | 11,127 |
| Investment fees | <u>(2,770)</u> | <u>(2,808)</u> |
| Net investment income | 11,945 | 9,235 |
| Realized and unrealized gains (losses) | <u>4,195</u> | <u>(9,886)</u> |
| Total | <u>\$ 16,140</u> | <u>\$ (651)</u> |

5. OTHER INCOME

Other income is comprised of the following:

| | <u>2016</u> | <u>2015</u> |
|------------------------------------|------------------|-----------------|
| Hall of Fame banquet ticket sales | \$ 5,225 | \$ 4,250 |
| Online purchase - convenience fees | 3,458 | 679 |
| NFHS Rebate | 10,000 | - |
| Other | <u>635</u> | <u>80</u> |
| Total | <u>\$ 19,318</u> | <u>\$ 5,009</u> |

IDAHO HIGH SCHOOL ACTIVITIES ASSOCIATION, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2016 (AUDITED) AND 2015 (REVIEWED)

6. SPONSORSHIP

The Association entered into a new sponsorship agreement with The Idaho Dairy Products Commission (IDPC) on January 1, 2016. The one-year agreement provides for \$368,500 of sponsorship payments. The agreement ends on December 31, 2016, but is cancelable by either party with 90 days notice.

During the fiscal year ended June 30, 2016, the Association received \$184,250 from IDPC under the terms of the new agreement and \$191,100 under the terms of the prior agreement. All of the \$375,350 received was included in sponsorship revenue at June 30, 2016.

Under the terms of the new agreement, the Association will receive additional sponsorship payments of \$184,250 from IDPC prior to December 31, 2016.

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During the fiscal year ended June 30, 2015, the Association received \$552,885 from IDPC. Of the \$552,885 received, \$486,189 was included in sponsorship revenue and the remaining \$66,666 was reported as unearned revenue at June 30, 2015.

7. FAIR VALUE MEASUREMENTS

The Association's investments are reported at fair value in the accompanying statements of financial position. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Association believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consists of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs are unobservable and have the lowest priority. The Association uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Association measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were used only when Level 1 or Level 2 inputs were not available.

IDAHO HIGH SCHOOL ACTIVITIES ASSOCIATION, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2016 (AUDITED) AND 2015 (REVIEWED)

7. FAIR VALUE MEASUREMENTS (CONTINUED)

Assets measured at fair value on a recurring basis at June 30, 2016 are as follows:

| | <u>Fair Value</u> | <u>Level 1</u> |
|--|-------------------|-------------------|
| Foreign equity exchange traded funds | \$ 52,652 | \$ 52,652 |
| Equity index exchange traded funds | 86,778 | 86,778 |
| Intermediate bond exchange traded funds | 402,711 | 402,711 |
| U.S. Government bond exchange traded funds | <u>26,017</u> | <u>26,017</u> |
| Total | <u>\$ 568,158</u> | <u>\$ 568,158</u> |

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Assets measured at fair value on a recurring basis at June 30, 2015 are as follows:

| | <u>Fair Value</u> | <u>Level 1</u> |
|--|-------------------|-------------------|
| Foreign equity exchange traded funds | \$ 77,382 | \$ 77,382 |
| Equity index exchange traded funds | 65,132 | 65,132 |
| Intermediate bond exchange traded funds | 348,858 | 348,858 |
| U.S. Government bond exchange traded funds | <u>62,524</u> | <u>62,524</u> |
| Total | <u>\$ 553,896</u> | <u>\$ 553,896</u> |

8. BUILDING REMODEL

The Board approved a project to enclose the patio at the Association's building. The Board has authorized project costs up to \$200,000. The Association is currently in the process of obtaining bids for this project. At June 30, 2016 the Association had incurred architecture fees of \$19,800 related to this project.



Idaho School Boards Association, Inc.

"Trustee Leadership for Excellence in Idaho Public Education"

PO Box 9797, Boise, Idaho 83707-4797

Phone (208) 854-1476 Toll-Free (866) 799-ISBA Fax (208) 854-1480

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RECEIVED OCT 03 2016

September 30, 2016

Lakeland School District

Good News!

We are pleased to announce the ISBA Insurance Plan's safety group dividend for 2016. The calculation is based upon the loss experience for the policy year 2015-2016. This year's dividend totals **\$300,000.00** and is being distributed in full to the districts and charter schools that participated in the program during the experience period.

Your district's share of the dividend of \$4,851.00 is enclosed with this letter. This amount effectively reduced your membership dues paid to ISBA this year to \$3,376.46.

Congratulations to all the participants in the plan. Our effort to improve the risk management and safety practices in Idaho schools is paying off.

The ISBA Insurance Plan helps school districts and charter schools meet their insurance and risk management challenges. One benefit of this program is the opportunity for participating districts and charters to receive dividends based upon the claims experience of the group. In fact, participating members have received over \$7,022,918 in dividends.

Now, more than ever, it is important for Idaho school districts and charter schools to continue to support our own insurance program.

Sincerely,

Karen Echeverria
ISBA Executive Director

Allan M. Ranstrom
Moreton & Company