

Agenda of Regular School Board Meeting

The Board of Trustees Lakeland Joint School District No. 272

A Regular School Board Meeting of the Board of Trustees of Lakeland Joint School District No. 272 will be held Monday, November 14, 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. **Request to move Item F "Approve Agenda" following Call to Order with the following requested amendments to the Agenda:**
 - 1. Approve/deny to add Personnel 2016-C to Executive Session
 - 2. Approve/deny to add resignation to the Action Items
 - 3. Approve/deny to add *Policy #5340 Evaluation of Certificated Personnel* to the Action Items
 - 4. Approve/deny to add "Amended Resolution 2016-07-11-A" to the Action Agenda
- C. **Executive Session per Idaho Code 74-206 (1) (b)**
 - 1. Student 2016-N (CANCELLED)
 - 2. Personnel 2016-A
 - 3. Personnel 2016-B
 - 4. Personnel 2016-C
- D. **Executive Session Action Items**
- E. **Welcome Visitors/Pledge of Allegiance 6:00 p.m.**
- F. **Approve Agenda**
- G. **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).
- H. **Consent Agenda**
 - 1. Minutes of Previous Meeting(s) - Special Meeting 10/04/2016 Regular Meeting of 10/18/2016 3
 - 2. Regular and Special Bills 14
- I. **Report and Presentation Agenda**
 - 1. Visitor Presentations
 - a. Timberlake High School Ag Club
 - 2. LEA
 - 3. Staff Reports
 - a. Elementary Counselors 27
 - b. Dave McDowell
 - 1) Financial

A. Narrative	29
B. Financial Report	40
2) ICRMP	64
c. Dr. Becky Meyer	
1) Instructional Levy (Supplemental) & Plant Facilities Levy	
J. <u>Action Agenda</u>	
1. Approve/deny the hiring of new personnel as presented	
2. Approve/deny the Retirement as presented	
3. Approve/Deny Timberlake High School Ag Club and FCCLA overnight trip to University of Idaho and on December 2nd and 3rd	
4. Approve/deny Auditors Report FY 2015-16- Hayden & Ross, P.A.	66
5. Approve/deny Junior High Winter Athletic Schedules	134
6. Approve/deny Policy #5105 Certificated Personnel Re-employment	142
7. Approve/deny Policy #5400 Leaves of Absence	145
8. Approve/deny Extra Duty contracts as presented	147
9. Approve/deny the resignation as presented	
10. Approve/deny Policy #5340 Evaluation of Certificated Personnel	151
11. Approve/deny Amended Resolution 2016-07-11-A as presented	159
K. <u>Discussion Agenda</u>	
1. First Read on Policy #5430 Vacation Leave revision	160
2. ISBA Conference	
3. Region 1 Support Center	161
4. Correspondence	
a. Discipline Reports	175
b. Other	

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



5:30 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)
Trustee Brian Wallace (Zone 4)

ADMINISTRATION PRESENT

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

A. **Call to Order 5:30 p.m.**

Chairman Brown called the meeting to order at 5:36 p.m.

B. **Welcome Visitors/ Pledge of Allegiance 5:30 p.m.**

Chairman Brown led in the pledge at 5:36 p.m.

C. **Approve Agenda**

Motion was made by TRUSTEE SKUBITZ amend the agenda adding Public Comment and Students 2016-K and Student 2016-L to Executive Session. TRUSTEE WALLACE seconded the motion.

D. **Executive Session per Idaho Code 74-206 (1) (b)**

1. Student Hearing-Student 2016 J

At 5:41 p.m.

Motion was made by TRUSTEE SHAFFER and seconded by TRUSTEE SKUBITZ
To enter Executive Session per Idaho Code 74-206 (1) (b).

Upon roll call vote of 2/3 majority of the governing body the Board entered into Executive Session.

***THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
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Principal Kathy Thomas was also present along with Student 2016-J and parents. At 6:08 p.m. the aforementioned exited Executive Session.

The Board recessed from Executive Session to hear public comments.

PUBLIC COMMENT- Full names are on the sign-in sheet which have been made a part of these minutes herewith.

PHYLLIS

She has grandson who is an 8th grader at LJHS. She as a “parent” has every right to know whose names are on that (kill) list. There should be no more bullying in our schools. She was at a vigil for 4 babies who were being bullied. Every baby needs to be protected whether it is by kids or grownups. We should not find out by the news that our babies were in danger. This is wrong.

MICHELLE WOODWARD

Bullying is a huge problem at LJHS. She was laughed at by previous administration. Michelle works for CPS. She sees child abuse on a daily basis. She was appalled by seeing the events on KHQ news instead of hearing it from the school. It is not ok that parents were left unknowing on what is going on. She did not sign up for her parental rights to be terminated once they hit the doors. She does not feel safe with her child returning to school. She referred to the 14 year old who shot a 6 year old and his threats were not taking seriously. Most parents carry a gun or have a butcher knife. She stated she is however very impressed with Dr. Meyer. She has not shut the door in our faces like previous administration. We (parents) feel like we have a voice.

KRISTIN SMITH

Father spoke on behalf. He stated a father’s major concern is the safety of the students and his daughter is the one that came forward. Kids who do come forward are not the enemy because they stood up to let everyone know there is a problem. He is proud of what his daughter did. Everyone knows who she is. If students come forward and speak up; teachers and counselors need to take these students seriously.

BLAIR DUNHAM

According to Blair, her daughter was on the list- *how are you going about to fix the issues?* She spoke on the length of time it took to get back to parents. Even if the girl is out she has friends and this is not the first time we have dealt with this girl and will not be the last. Instead the media was running out and reporting the incident. It should not have taken a day and half for the school to report to parents. She asked if the Board would work with a panel of parents to get feedback. We have the parental responsibility. Get the information out to parents.

At 6:41 Chairman Brown thanked the public for their comments.

At 6:42 p.m. Chairman Brown called to return to Executive Session.

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

Motion was made by TRUSTEE SKUBITZ and seconded by TRUSTEE SHAFFER to reconvene into Executive Session. Upon a unanimous roll call vote the Board re-entered Executive Session. Administration present included Dr. Becky Meyer, Clerk Brook Cunningham and Georgeanne Griffith.

2. Personnel 2016-A

At 6:42 p.m. the Board adjourned from Executive Session.

D. **Action Items following Executive Session**

Motion was made by TRUSTEE SKUBITZ and seconded by TRUSTEE WALLACE to re-admit Student 2016-J contingent upon administration behavioral intervention plan and contract. Hearing all ayes. Motion carried.

Motion was made by TRUSTEE SHAFFER and seconded by TRUSTEE OLMSTEAD to add days of suspension to Students 2016-K and 2016-L. Hearing all ayes, motion carried.

Motion was made by TRUSTEE SKUBITZ and seconded by TRUSTEE SHAFFER to ratify the Superintendent's decision to place personnel 2016-A on paid administrative leave. Hearing all ayes, motion carried.

Meeting adjourned at 6:57 p.m.

Attest:

Respectfully Submitted:

Larry Brown, Chairman

Brook A. Cunningham

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
REGULAR BOARD MEETING, OCTOBER 18, 2016**

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Meeting Location
Spirit Lake Elementary
Spirit Lake, ID 83869



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

BOARD MEMBERS PRESENT

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

ADMINISTRATION PRESENT

Superintendent Dr. Becky Meyer
Assistant Superintendent Lisa Sexton
Director of Business Dave McDowell
Clerk Brook Cunningham

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

Chairman Brown called the meeting to order at 5:20 p.m. (The Board was waiting for the first student on the agenda to arrive).

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

At 5:20 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 WALLACE and seconded by TRUSTEE OLMSTEAD the following resolution was presented:

BE IT RESOLVED, that the Board of Trustees of Lakeland Joint School District No. 272 recess from public meeting into Executive Session pursuant to Section 74-206 (1) (b), Idaho Code, in order to conduct student hearings 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,
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Vote being had on the above and foregoing resolution, and the same having been counted and found to be as follows:

Chairman Larry Brown
YES

Trustee Rena Olmstead
YES

Trustee Shaffer
YES

Trustee Tim Skubitz
YES

Trustee Brian Wallace
YES

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, Assistant Superintendent Lisa Sexton, Director of Information Systems Georgeanne Griffith, and Clerk Brook Cunningham.

1. Student 2016-K-5:00 p.m.

Father of Student 2016-K conferenced in at 5:26. Father of 2016 K conferenced out at 5:36 p.m.

2. Student 2016-M- 5:30 p.m.

Principal BJ DeAustin, Kacy Williams and Student 2016-M along with both parents entered Executive Session at 5:46.

At 5:55 p.m. Principal BJ DeAustin, Kacy William and Student 2016-M along with both parents exited Executive Session.

The Board adjourned from Executive Session at 5:57 p.m.

B. Executive Session Action Items

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
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Motion was made by TRUSTEE WALLACE and seconded by TRUSTEE SKUBITZ to expel Student 2016-K for 1 calendar year with opportunity to come before the board next June to request re-admittance. Hearing all ayes, motion carried.

Motion was made by TRUSTEE WALLACE and seconded by TRUSTEE SHAFFER to expel Student 2016 M however, modify the expulsion in order allow student to attend as soon as possible and a behavior and academic contract as provided by school administration. If no further violations occur based on the contract then this incident will be removed from the Student Cumulative file indefinitely after the 1 year probation is complete.

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

At 6:03 p.m. Chairman Brown gave welcome and led in the pledge.

E. Approve Agenda

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

F. Hearing for Amended Budget and Fees 2016-17

1. Presentation-Public Comments-Board Discussion

Dave presented the new fees being proposed starting out with the new adult meal increase and then he spoke on the student parking fee at Lakeland high school. Discussion was had regarding the Lakeland High School parking fees.

The budget presentation continued with the amended revenues in which Dave McDowell went over each one. A copy of the proposed amended budget has been made a part of these minutes herewith. Following he highlighted the expenses.

Dave McDowell also directed the Board the increased contingency resulting in an additional \$286,000 added to the original \$250,000.

Trustee Wallace questioned the Emergency Levy amount of \$822,000 when the levy this year was \$802,000. Dave McDowell explained the additional \$20,000 was from prior year.

Trustee Wallace questioned the amounts regarding the additional FTE, asking if we are under budgeting for staffing with the extra FTE. Trustee Wallace would like to see if the District is tracking payroll expense accordingly to the anticipated. Dave McDowell said he would report back next month.

Chairman Brown asked for any comments from the public on the budget. There was non.

2. Approve/deny Amended Budget and Fees as presented for 2016-17

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Motion was made by TRUSTEE SKUBITZ and seconded by TRUSTEE WALLACE to approve the amended budget as presented. Hearing all ayes, motion carried.

G. Consent Agenda

1. Minutes of Previous Meeting(s) - Special Meeting of 09/09/2016 and Regular Meeting of 09/13/2016

2. Regular and Special Bills

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

H. Report and Presentation Agenda

1. Visitor Presentations

a. Auditors Report FY 2015-2016 Hayden & Ross, P.A.

Tony Mattson of Hayden & Ross introduced himself. He stated the audit began in early July this year and he spent more time on payroll as well as spending 1 extra day on the audit. He continued to state the financials are in great shape. He briefly touched on insurance premiums and employees who retire early (keeping them on health insurance). Overall premiums in the plan are higher because we have a higher age population on the plan. He also directed the Board to the PERSI information and informed the district has an obligation to show their portion of unfunded liability in regards to PERSI. \$8.6 million is Lakeland's theoretical liability.

Mattson reported that for the first time since 2011 there has been an increase in the general fund and is projected higher for the next year. Local and State revenue has been consistent. Market value is coming back resulting in better tax collections. The levy rate has also been getting cheaper for the patrons. Insurance went up 5.2%. Payroll and benefits have been consistent over the past 10 years. Payroll and benefits are 86% of expenditures.

Other Funds:

Child and Nutrition Fund- \$212,242

Debt Service Fund ended -\$1,426,373

Capital Projects-\$118,468

The draft audited Financial Statement and Mattson's graphs have been made a part of these minutes herewith.

2. LEA

Jason Bradbury spoke on the \$35,000 for supplemental contracts that he and Dr. Meyer worked on. Their focus is to get a fixed number that we can budget for every year and to bring

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equity across the board. It is being worked out in a way that staff would apply in January in order to budget for the next fiscal year. Bradbury commented on how elementary schools need more prep. Time and working on how to take care of that without adding extra costs. PE and music teachers could be utilized more to help with this issue. Dr. Meyer informed this is a very common problem in other districts as well.

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).

Parent Michelle Woodward spoke on her new Parent Coalition Facebook page. She stated there is a huge issue of children feeling bullied in the schools. She would like to start opening doors that come to the board and work with the board. Woodward informed that she works for CPS in Washington State and there is money is available to work on bullying issues. Dr. Meyer has an upcoming Community Coffee Klatch and she asked that Woodward please encourage parents to come to that.

4. Staff Reports

a. Kristie Mitchell, Principal Spirit Lake Elementary

Dr. Meyer introduced the report stating she wanted to create a template for the board. Kristie Mitchell at that time gave kudos to Dr. Meyer. Mrs. Mitchell thanked the 10 first graders who came in and led in the pledge. Kristie Mitchell provided a Powerpoint which has been made a part of these minutes. Discussion was had regarding the recent threat assessments made by State staff member Mark Fedderson. Dr. Meyer will share the reports of each building soon.

Discussion was also had regarding the city road that runs through the Spirit Lake Elementary property.

b. Dr. Becky Meyer, Superintendent

Dr. Meyer gave thanks to Cindy Happeny for being so detail oriented and fiscally responsible. Dr. Meyer also gave a public thank you to Georgeanne Griffith for taking on the role at LJHS. Griffith is currently doing two full-time jobs and according to Dr. Meyer, she is doing both very well. Meyer is receiving a lot of positive feedback regarding Griffith.

At 7:52 Chairman Brown called for a recess.

c. Dave McDowell- Financial

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The Board returned to session at 8:03. Dave McDowell gave his written report which has been made a part of these minutes herewith. Discussion took place regarding the Art Room construction correction. Additionally, the roofing project at LHS is still not completed. Dave also spoke on the Facility Director job description. The ERATE appeal is still ongoing-estimating 2 months out before they hear the appeal. McDowell is confident we will be successful in that appeal. If we don't win we can re-appeal. McDowell reported the light fixture replacement project is in progress. The District will be cost neutral and the project will be done before the end of the year. New frozen yogurt machines are in place. McDowell spoke on additional Food Service items. His report has been made a part of these minutes.

d. Lisa Sexton- October 7 Professional Development

Lisa spoke on the Professional Development Days which consisted of watching the documentary of Paper Tigers. The District brought up two staff members from Walla Walla who were in the documentary to speak on the movie.

I. Action Agenda

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

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

2. Approve/deny supplemental contracts

Motion was made by TRUSTEE SHAFFER and seconded by TRUSTEE WALLACE to approve the supplemental contracts as presented. Chairman Brown asked if there was any discussion needed. John Shaffer asked if there were in checks in balances in place re: professional development for coaches. Dr. Meyer responded the District should look at the evaluation tool for coaches.

Lisa Sexton responded that it was not written anywhere that coaches need to take certain classes. Shaffer stated that if the District is paying \$30,000 for each high school for 2 months then the money should demand something out of them. Dr. Meyer will follow up with Jason regarding that evaluation tool.

Hearing all ayes, motion carried.

3. Approve/deny Extra Duty contracts as presented (Please table this item until November)

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

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
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4. Approve/deny Job Description for Facilities Director

Motion was made by TRUSTEE SKUBITZ and seconded by TRUSTEE OLMSTEAD to approve the job description as presented. Hearing all ayes, motion carried. Dr. Meyer placed pause on the outside firm for the time being due to cost. She met with the maintenance crew and gathered input. She will be looking for someone who is well rounded with organizational skills.

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

Motion was made by TRUSTEE WALLACE and seconded by TRUSTEE SHAFFER to approve the recommended personnel for appointment to the Certified Sick Leave Council. Hearing all ayes, motion carried.

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

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

7. Approve/deny Lakeland High School and Timberlake High School Winter Athletic Schedules as presented

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

8. Approve/deny updates with the Strategic Plan

Motion was made by TRUSTEE WALLACE and seconded by TRUSTEE SHAFFER to approve as presented. Hearing all ayes, motion carried. Dr. Meyer thanked Chairman Brown for representing the Board.

J. Discussion Agenda

1. 1st Read for Policies- #5105 Certificated Personnel Re-employment & #5400 Leaves of Absence

Lisa gave an overview of the presented policies.

2. 1st Read for Policy #5340-Evaluation of Certificated Personnel

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Dr. Meyer met with all of the counselors and by law 67% of the evaluation is on professional practice and 33% is based on student growth; this is not applicable with counselors. 100% of theirs would be based on professional practice.

3. September 29th ISBA Region I Meeting- Recap

Short discussion was had.

4. Correspondence

a. Discipline Reports

b. Other

Chairman Brown called for a recess at 9:05 p.m.

The Board reconvened at 9:14

K. Executive Session per Idaho Code 74-206 (1) (b)

Motion was made by TRUSTEE SHAFFER and seconded by TRUSTEE SKUBITZ to re-enter Executive Session. Upon a unanimous roll call count of 100% of the governing body the Board entered Executive Session at 9:14 p.m.

1. Personnel 2016-A

Administration present was Superintendent Dr. Meyer and Clerk Brook Cunningham.

The Board adjourned executive session at 10:08 p.m.

L. Executive Session Action Items

Motion was made by TRUSTEE WALLACE and seconded by TRUSTEE SHAFFER that administration has provided sufficient evidence to warrant a due process hearing for Personnel 2016-A. Hearing all ayes, motion carried.

10:14 out

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			
11/14/2016			
Gross Salaries		201,449,515.03	
Gross Benefits		55,202,031.58	
Centar Industries	Maint Supplies	198.75	91128
Dominoes	Parent Involvement/ Family Night (JBE)	385.00	91072
Flores, Ysidro	Tran - Fuel/ Meals for Driver	632.00	91188
Idaho Dept of Education	Fingerprinting	480.00	91187
Idaho Dept of Health & Welfare	Medicaid Match/ October 2016	9,000.00	91125
Idaho State Tax Commission	Rotary, Ala Carte/ Adult Meal Tax	1,083.63	91126
Jolt Conference BPA,DECA,FCCLA	Conference Fees	150.00	91073
Lambco Refrigeration	Annual Maint/ Food Service Refrigeration	1,143.00	91130
Nzibarega, Come	Speaking Fee (LJS)	250.00	91127
O'Meara, William	Tran - Fuel/ Meals for Driver	632.00	91189
Petty Cash	Petty Cash Replenishment	119.40	91071
Ricoh USA, Inc	Group Base Charges/ 2 New Copiers	18,170.14	91131
State of Id Criminal History Unit	Fingerprinting (BASE)	65.00	91132
		Total	32,308.92
Ayers, Christine	Mileage, September 2016	123.25	91134
Caxton Printers	Textbooks	4,620.06	91135
Chown Hardware	Maint Supplies	126.37	91136
Derrick, Trent	Mileage, September 2016	203.00	91137
Gabiou, Amy	Mileage, September 2016	46.50	91138
Gallegos, Levi	Mileage, September 2016	22.50	91139
Gerstenberger, Judy	Mileage, September 2016	204.40	91140
Goodwin, Deon	Mileage, September 2016	56.00	91141
Haase, Christie	Mileage, September 2016	74.40	91142
Hansen, Debbie	Mileage, September 2016	180.70	91143
Haukenes, Iva	Mileage, September 2016	60.20	91144
Holmes, Victor	Expense Claim Reib./ Meals, Mileage (THS Soccer)	632.00	91145
Hutson, Lindsay	Mileage, September 2016	157.30	91146
Isbell, Lee	Mileage, September 2016	195.65	91147
Kauffman, Jessica	Mileage, September 2016	22.90	91148
Kelley, Megan	Mileage, September 2016	75.50	91149
Litzko, Justine	Expense Claim Reimb./ Meals (PBIS Workshop)	22.00	91150
Longwell + Trapp Architects	Architectural Services 14	301.40	91151

Morrison, Patty	Expense Claim Reimb./ Meals (PBIS Workshop)	22.00	91152
Peterson, Katherine	Mileage, September 2016	28.60	91153
PlumbMaster	Maint - District Wide Plumbing Repairs	291.29	91154
Quintana, Alicia	Mileage, September 2016	84.00	91155
Resources for Educators	Instructional supplies	718.00	91156
Richardson, Caleb	Mileage, September 2016	115.50	91157
RWC Group	Trans Supplies	2,767.51	91158
Spragg, Denise	Mileage, September 2016	11.25	91159
Supplyworks	Maint Supplies	357.27	91160
Touch of Gold	Music Books/ LHS	191.52	91161
Venera, Teri	Mileage, September 2016	31.85	91162
	Total (10/18/16)	11,742.92	
Allstate Sign & Plaque Corp	Handicapped Parking Signs	75.95	91164
Burt's Music	Instrument Repair	466.00	91165
Cenex Cooperative Supply	Trans - Fuel/ Sept 2016	20,197.56	91166
Dashco Conoco	Maint - Propane for Forklift	26.50	91167
Ellison Education	Instructional Supplies	6.00	91168
Frasu, Colleen	Expense Claim Riembursement	48.00	91169
Idaho Music Educators Assoc	IMEA Conference	150.00	91170
Junior Library Guild	Library Materials	214.18	91171
Kenworth Sales Spokane	Tran Supplies	119.23	91172
Les Schwab Tires	Trans Service	96.94	91173
Lowes	Maint Supplies (TLE Playground/ AE)	1,616.19	91174
Millers Harvest Food	Instructional Supplies	170.78	91175
Napa Auto Parts	Tran Supplies	1,020.70	91176
NCS Pearson	Amsweb Subscription Renewal	1,287.00	91177
Novus Glass	Tran - Windshield/ Door Repair	274.00	91178
Platt Electric Supplies	Maint Supplies	350.80	91179
RWC Group	Tran Supplies	77.17	91180
State of Id Criminal History Unit	Fingerprinting	65.00	91181
Stranger, Kathy	SPED Services/ Hours, Mileage Sept 2016	913.16	91182

Typing Agent	Typing Agent Subscription Renewal (TJH)	2,300.00	91183
Wolfe, Charles	Expense Claim Riembursement	10.00	91184
Young, Tifani	Expense Claim Riembursement	187.70	91185
Ziggy's Building Materials	Maint Supplies	151.66	91186
	Total (10/21/16)	29,824.52	
A-L Compressed Gases	Instructional Supplies	1,628.00	91190
AlSCO	Coverall Service	46.82	91191
Architectural Hardware, Inc	Maint Supplies	380.00	91192
Arthur, Don	Tran - CDL Skills Testing	60.00	91193
Athol, City of	AE Water 9/26 - 10/24/2016	73.00	91194
Barclay Dean Architectural Products	Maint Supplies	680.00	91195
Blagden, Beth	Refund/ BASE Tuition	68.35	91196
Burt's Music & Sound	Instrument Repair	636.00	91197
Carey, Sarah	Expense Claim Riembursement	5.00	91198
CDW Government	Technology Equipment/ Licenses	1,915.10	91199
Cenex Cooperative Supply	Trans - Fuel/ Oct 2016	5,292.53	91200
Clark Security Products	Maint Supplies	319.36	91201
Coeur d'Alene Press	Legal Revised Budget Ad	220.32	91202
Core Project	Leadership Assembly Programs (TJH)	1,500.00	91203
DeAustin, BJ	Expense Claim Riembursement	100.00	91204
De Lang Financial Services	Copier Lease 9/15 - 11/14/16	1,684.49	91205
Demco	Library Supplies	523.60	91206
Dollar Tree	Instructional Supplies (BASE)	75.00	91207
e3 MSR West	Equipment (SPED)	1,186.00	91208
Ednetics	Internet/Phone Service Oct 2016/ Security Equipment	28,353.02	91209
Flinn Scientific Inc	Instructional Supplies	1,383.75	91210
Flores, Ysidro	Expense Claim Riembursement	30.00	91211
Follett School Solutions	Instructional/ Library Supplies	812.69	91212
Forsythe, Sara	Expense Claim Riembursement- Mileage	11.10	91213
Fox, Hilary	Expense Claim Riembursement	25.00	91214
Gibbs Lumber	Maint Supplies	574.47	91215
Graybar	Maint Supplies	953.44	91216
Herzog, Timothy	Expense Claim Riembursement	5.00	91217
Holmes, Victor	Expense Claim Riembursement	25.00	91218
Horizon	Maint Supplies	253.24	91219
Idaho Assoc. of School Administrators	Project Leadership Registration	325.00	91220
Idaho Dept of Education	Fingerprinting	160.00	91221
Idaho Digital Learning Academy	October 2016 Student Fees	1,125.00	91222
Id State Police Bureau of Criminal ID	Fingerprinting	20.00	91223
Insight Distributing, Inc	Maint Supplies	474.00	91224
Insight Investments	Technology Equipment	1,889.00	91225

J & R Electronics	Tran/ Maint Digital Radio Service- Nov /2016	1,600.00	91226
Johnson, Brandi	Expense Claim Riembursement	55.00	91227
Johnson, Lindsey	Expense Claim Riembursement	150.00	91228
Johnson, Travis	Expense Claim Riembursement	64.00	91229
Junior Library Supplies	Library Material	1,260.00	91230
JW Pepper	Instructional Supplies	3.00	91231
Kenworth Sales Spokane	Tran Equipment	579.37	91232
Kootenai County Solid Waste	Sept 2016 Garbage/ Refuse	2,046.49	91233
Kootenai Electric	AE/ GE Electric 9/15 - 10/15/2016	3,882.97	91234
Kootenai Health	OT Hours & Mileage/ Sept 2016 (SPED)	1,840.08	91235
Kurtz, Chelsie	Refund/ BASE Tuition	33.60	91236
Lakeland High School	Reimburse/ IASC Regional Conference	40.00	91237
Lego Education	Instructional Supplies (GATE)	873.86	91238
Les Schwab	Trans Service/ Equipment	21,998.56	91239
Library Store	Library Supplies	625.08	91240
Martin, Dawn	Refund/ Summer BASE Tuition	16.00	91241
McDevitt, Jeri	Expense Claim Riembursement	19.00	91242
Mchatton, Daniel	Expense Claim Riembursement	20.00	91243
Morrison, Jimmy	Expense Claim Riembursement	22.00	91244
Napa Auto Parts	Tran/ Maint Supplies	571.28	91245
Nasco Modesto	Instructional Supplies	225.71	91246
NCS Pearson, Inc	Aimsweb Subscription	1,984.50	91247
O'Meara, William	Expense Claim Riembursement	45.00	91248
O'Reilly Auto Parts	Tran Parts	317.39	91249
Oxarc	Maint Service (Rental)	8.65	91250
Perma-Bound	Instructional Supplies	1,143.37	91251
PlumbMaster	Maint Supplies	351.13	91252
Ponsness-Warren	Tran Repairs/ Service	500.00	91253
Post Falls Glass & Screen	Maint Repairs	190.00	91254
Prather, Barbara	Expense Claim Riembursement	10.00	91255
Rathdrum Trading Post Hardware	Maint/ Tran Supplies	733.19	91256
Reaves, Sandra	Expense Claim Riembursement	15.00	91257
Reed, Scott	Expense Claim Riembursement	5.00	91258
Rees, James	Expense Claim Riembursement	5.00	91259
Rice, DeeAnn	Expense Claim Riembursement	10.00	91260
Rucker, Paula	Expense Claim Riembursement	35.00	91261
RWC Group	Tran Materials	2,428.80	91262
Saputski, Elizabeth	Expense Claim Riembursement	5.00	91263
School Health Corporation	Nursing Supplies	273.90	91264
School Nurse Supply, Inc	Nursing Supplies	171.70	91265
School Specialty	Instrucional Supplies	34.50	91266
Seattle Pottery Supply, Inc	Maint Supplies	17.60	91267
Seright's Ace Hardware	Maint Supplies	173.30	91268
Simpson, James	Expense Claim Riembursement	577.00	91269
Sommers, Mollie	Expense Claim Riembursement	5.00	91270
Super 1 Foods	Instructional Supplies	457.16	91271
Supplyworks	Custodial Supplies	6,378.19	91273

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	66112200	27.43	3357100	70.41	97.84	11/11/2016	OCT 16 WATER
Dec 2013							
Jan 2014							
Feb 2014							
Mar 2014							
April 2014							
May 2014							
June 2014							
					4,950.50		
July 2014							
Aug 2014							
Sept 2014							
Oct 2014							
Nov 2014							
Dec 2014							
Jan 2015							
Feb 2015							
Mar 2015							
April 2015							
May 2015							
June 2015							
					0.00		

CITY OF ATHOL 100 661000 331 103 000 683-2101

C-0010			C-0011			TOTAL	CHECK	INVOICE
DATE	READING		READING			DATE	NUMBER	
JULY 2015	2618	35.00	21411	279.20	314.20	7/15/2015	JULY 15	
AUG 2015	2674	47.10	21811	425.50	472.60	7/31/2015	AUG 15	
SEPT 2015	2735	52.60	22353	581.70	634.30	8/31/2015	SEPT 15	
OCT 2015	2754	35.00	22752	424.40	459.40	9/9/2015	OCT 15	
NOV 2015	2754	35.00	22752	35.00	70.00	10/30/2015	NOV 15	
DEC 2015	2754	35.00	22752	35.00	70.00	12/11/2015	DEC 15	
JAN 2016	2754	35.00	22752	35.00	70.00	12/31/2015	JAN 16	
FEB 2016	2754	35.00	22752	35.00	70.00	2/12/2016	FEB 16	
MAR 2016	2754	35.00	22752	35.00	70.00	3/15/2016	MAR 16	
APR 2016	2754	35.00	22752	35.00	70.00	3/31/2016	APR 16	
MAY 2016	2825	35.00	22810	35.00	70.00	5/13/2016	MAY 16	
JUNE 2016	2836	35.00	22873	54.80	89.80	6/15/2016	JUN 16	
		449.70		2,010.60	2,460.30			
JULY 2016	2845	35.00	22996	120.80	155.80	7/15/2016	JULY 16	
AUG 2016	2847	35.00	23402	432.10	467.10	7/29/2016	AUG 16	
SEPT 2016	2863	35.00	23739	356.20	391.20	9/9/2016	SEPT 16	
OCT 2016	2880	35.00	24181	471.70	506.70	10/14/2016	OCT 16	
NOV 2016	2880	36.50	24181	36.50	73.00	10/28/2016	NOV 16	
DEC 2016								
JAN 2017								
FEB 2017								
MAR 2017								
APR 2017								
MAY 2017								
JUNE 2017								
		176.50		1,417.30	1,593.80			
JULY 2017								
AUG 2017								
SEPT 2017								
OCT 2017								
NOV 2017								
DEC 2017								
JAN 2018								
FEB 2018								
MAR 2018								
APR 2018								
MAY 2018								
JUNE 2018								

CITY OF RATHDRUM (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	21.00	54.85				
TRAN (002)	7.1660.1	28.50	51.50	28.50	60.06	28.50	51.50	25.00	54.85				
Food Serv	7.1610.1	46.50	51.50	48.45	111.54	54.30	188.76	55.35	265.09				
JBE (101)	7.1620.1	60.15	265.98	67.30	360.36	107.60	892.32	75.50	548.46				
JBE Annex(101)	7.1630.1	46.50	51.50	46.50	51.50	46.50	51.50	43.00	73.13				
BKE (104)	7.1580.1	103.50	600.60	64.50	51.50	69.70	154.44	70.10	219.38				
BKE Irrig (104)	4.1585.1	817.80		1,125.90		1,094.05		341.35					
LJHS (201)	7.1670.1	119.10	806.52	150.30	1,218.36	236.75	2,359.50	159.15	1,471.70				
LJHS Field (013)	4.1650.1	418.05		558.45		288.70		182.10					
LHS (301)	7.1570.1	84.65	351.78	71.00	171.60	91.80	446.16	98.05	612.45				
LHS Irrig (007)	4.0616.1	346.15		821.30		662.70		79.00					
LHS Field (008)	4.1600.1	715.10		488.90		566.90		295.85					
LHS FBF RR	7.0002.1		51.50		51.50		51.50		54.85				
MVAS (491)	7.1590.1	95.25	128.70	154.40	163.02	173.90	205.92	101.50	164.54				
Soccer Fld (005)	4.0000.1	92.40		83.30		126.20		72.90					
		2,998.15	2,411.08	\$3,733.30	\$2,290.94	\$3,572.10	\$4,453.10	\$1,619.85	\$3,519.30	\$0.00	\$0.00	0.00	\$0.00
			5,409.23		\$6,024.24		\$8,025.20		\$5,139.15		\$0.00		\$0.00
invoice #		JULY 16 WATER/SEWER		AUGUST 16 WATER/ SEWER		SEPTEMBER 16 WATER/ SEWER		OCTOBER 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												22
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					

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

2016-17		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
SLE (102)	9.01	321.00		347.25		578.50		732.25		16.00			
SLE (102)	10.01	16.00	26.00	16.00	26.00	16.00	26.00	16.00	26.00	16.00	26.00		
THS Main (401)	581.01	97.25	333.66	31.00	26.00	31.00	26.00	31.00	43.33	31.00	47.66		
THS Irrig (009)	606.01	16.00		16.00		16.00		16.00		16.00			
THS Irrig (009)	615.01	16.00		32.25		16.00		22.25		16.00			
THS Conc (401)	616.01	16.00	26.00	16.00	26.00	16.00	26.00	16.00	26.00	16.00	26.00		
TJHS (202)	685.01	41.00	138.66	254.75	879.66	16.00	30.33	29.75	99.66	33.50	112.66		
TJHS Irrig (010)	715.01	978.50		3,083.50		1,886.00		1,713.50		16.00			
		1,501.75	524.32	3,796.75	957.66	2,575.50	108.33	2,576.75	194.99	160.50	212.32	0.00	0.00
		2,026.07		4,754.41		2,683.83		2,771.74		372.82			0.00
Invoice Number		JUNE 16 WATER/SEWER		JULY 16 WATER/SEWER		AUGUST 16 WATER/ SEWER		SEPT 16 WATER/ SEWER		OCTOBER 16 water/ sewer			
Ck Date		7/15/2016											
		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
SLE (102)	9.01												
SLE (102)	10.01												
THS Main (401)	581.01												
THS Irrig (009)	606.01												
THS Irrig (009)	615.01												
THS Conc (401)	616.01												
TJHS (202)	685.01												
TJHS Irrig (010)	715.01												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		23
			0.00		0.00		0.00		0.00		0.00		0.00
Invoice Number													
Ck Date													

KOOTENAI ELECTRIC

FY 2014-15

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

FY 2015-16

	6/15-	7/15-	8/15-	9/14-	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-	9/15-								
	7/15/2016	8/15/2016	9/15/2016	10/15/2016								
103 AE	1,050.96	1,024.90	1,335.02	2,134.57								
Mtr 95801833	49.11	50.81	56.76	73.90								
Mtr 83699138	982.1	954.34		2040.92								
Sec Light	19.75	19.75	19.75	19.75								
105 GE	765.68	672.80	1,089.14	1,748.40								
PAID	1,816.64	1,697.70	2,500.67	3,882.97	0.00							
ck date	7/29/2016	8/31/2016	9/14/2016	10/28/16								

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	328600	336449	7849	1,797.46	40.00	1,837.46	11/11/2016
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

TLI SEWER, LLC

TLE SEWER CHARGES 100 661000 335 095 000

	AMOUNT	CK DATE	INV #
JULY 14	617.50	7/1/2014	TLE JULY 14 SEWER
AUG 14	617.50	7/31/2014	TLE AUG 14 SEWER
SEP 14	617.50	8/29/2014	TLE SEPT 14 SEWER
OCT 14	617.50	9/29/2014	TLE OCT 14 SEWER
NOV 14	617.50	10/31/2014	TLE NOV 14 SEWER
DEC 14	617.50	11/21/2014	TLE DEC 14 SEWER
JAN 15	648.05	12/31/2014	TLE JAN 15 SEWER
FEB 15	648.05	1/30/2015	TLE FEB 15 SEWER
MAR 15	648.05	2/27/2015	TLE MAR 15 SEWER
APR 15	648.05	3/31/2015	TLE APR 15 SEWER
MAY 15	648.05	4/30/2015	TLE MAY 15 SEWER
JUNE 15	648.05	5/29/2015	TLE JUN 15 SEWER
	7,593.30		
AMOUNT CK DATE INV #			
JULY 15	648.05	7/1/2015	TLE JULY 15 SEWER
AUG 15	648.05	7/31/2015	TLE AUG 15 SEWER
SEP 15	648.05	8/31/2015	TLE SEPT 15 SEWER
OCT 15	648.05	9/30/2015	TLE OCT 15 SEWER
NOV 15	648.05	10/30/2015	TLE NOV 15 SEWER
DEC 15	648.05	11/30/2015	TLE DEC 15 SEWER
JAN 16	676.00	12/31/2015	TLE JAN 16 SEWER
FEB 16	676.00	1/29/2016	TLE FEB 16 SEWER
MAR 16	676.00	2/29/2016	TLE MAR 16 SEWER
APR 16	676.00	3/31/2016	TLE APR 16 SEWER
MAY 16	676.00	4/29/2016	TLE MAY 16 SEWER
JUNE 16	676.00	5/31/2016	TLE JUN 16 SEWER
	7,944.30		
AMOUNT CK DATE INV #			
JULY 16	676.00	7/1/16	TLE JUL 16 SEWER
AUG 16	676.00	7/29/16	TLE AUG 16 SEWER
SEP 16	676.00	8/31/16	TLE SEPT 16 SEWER
OCT 16	676.00	9/30/16	TLE OCT 16 SEWER
NOV 16	676.00	10/28/16	TLE NOV 16 SEWER
DEC 16			
JAN 17			
FEB 17			
MAR 17			
APR 17			
MAY 17			
JUNE 17			
	3,380.00		

A professional school counselor...

- Is a certified, specially trained, caring individual with a master's degree
- Serves ALL students at no cost to the student or family
- Provides a safe and confidential environment for students
- Collaborates and consults with school staff, families, and outside agencies
- Manages activities that support the counseling program, school, and school staff
- Is the school-based McKinney-Vento Act homeless liaison
- Is the Section 504 case manager
- Can be contacted by families with any questions or if they need support. Counselors will help in any way they can.



Referral Process

Ways to make a counseling referral:

- Email or call the counselor
- Make an appointment or stop by
- Contact the classroom teacher
- Contact the principal
- Students may stop by the counselor's office or fill out a referral slip

Elementary Counselors and Contact Information

Athol Elementary– Mikell Zimmerman
208-683-2231
mzimmerman@lakeland272.org

Betty Kiefer Elementary– Rebecca Miller
208-687-5206
remiller@lakeland272.org

Garwood Elementary– Cassie Martines
208-687-1265
CDelaCruz@lakeland272.org

John Brown Elementary– Trisha Claussen
208-687-0551
trisha.claussen@lakeland272.org

Spirit Lake Elementary– Patti Gabrick
208-623-2501
pgabrick@lakeland272.org

Twin Lakes Elementary– Justine Litzko
208-687-5870
justine.litzko@lakeland272.org

Lakeland Joint School District #272 Elementary School Counseling Programs



Elementary Counseling Vision:
All students will be inspired to become life-long learners who will be prepared to meet the challenges of the ever changing world.

Elementary Counseling Mission:
To effectively deliver a comprehensive counseling program based on the American School Counseling model that fosters development in academic, social/emotional, and college and career readiness. Elementary counseling programs will provide all students the opportunity to learn, gain skills and to develop their unique potential to become successful in all aspects of life.

Areas of Focus



Academics:

- Classroom support
- Goal setting
- Study skills and organization
- Identifying strengths and areas for growth
- Transition
- Test taking strategies

Personal and Social Skills:

- Interpersonal skills
- Problem solving, conflict resolution, and decision making skills
- Personal safety
- Coping skills
- Character traits
- Health and wellness

Career Awareness:

- Introduction to careers
- Interests and skills
- Career exploration and education
- Life skills

School Counseling Services

Classroom Guidance:

- Weekly or bi-weekly counseling lessons that are taught within the classrooms. Areas of focus include academic skills, personal/social/emotional skills, and careers awareness. Topics are relevant to each class and age group.

Group Counseling:

- Counseling consisting of a small group of students and the school counselor.

Individual Counseling:

- One-on-one counseling between a student and counselor.



School Counselors believe...

- All students can learn and have potential
- Students have unique needs
- All students should have the opportunity to develop and learn in an engaging and safe environment
- In serving the WHOLE family, for we believe it helps students be more successful



Confidentiality

In order to respect the rights and relationships of students, information shared with the counselor will remain confidential. As required by law and ethics, there are several exceptions to confidentiality which include threats or harm to self or others and suspected abuse or neglect. Confidential information may also be divulged to parents/guardians, in necessary collaboration with other professionals, or in court proceedings.

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

Changes from last report

	Approved 16-17	Budget Amendment	Amended Budget
Elementary - 100 E 512			
Salaries & Benefits	\$ 6,380,300	\$ 538,359	\$ 6,918,659
Other	260,774	(96,002)	164,772
Total	\$ 6,641,074	\$ 442,357	\$ 7,083,431

Secondary - 100 E 515			
Salaries & Benefits	\$ 6,803,930	\$ (44,141)	\$ 6,759,789
Other	232,440	(34,221)	198,219
Total	\$ 7,036,370	\$ (78,362)	\$ 6,958,008

Alternative - 100 E 517			
Salaries & Benefits	\$ 540,679	\$ (5,002)	\$ 535,677
Other	5,840	(654)	5,186
Total	\$ 546,519	\$ (5,656)	\$ 540,863

Special Education - 100 E 521			
Salaries & Benefits	\$ 1,345,725	\$ (134,003)	\$ 1,211,722
Other	13,800	1,260	15,060
Total	\$ 1,359,525	\$ (132,743)	\$ 1,226,782

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

Changes from last report

Approved Budget Amended
16-17 Amendment Budget

Guidance and Health - 100 E 611

Salaries & Benefits	\$ 1,060,226	\$ 74,692	\$ 1,134,918
Other	16,092		16,092
Total	\$ 1,076,318	\$ 74,692	\$ 1,151,010

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	\$ 5,726	\$ 513,063
Other	49,899	(5,295)	44,604
Total	\$ 557,236	\$ 431	\$ 557,667

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
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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

Changes from last report

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	\$ 6,238	\$ 849,292
Other	1,068,624		1,068,624
Total	\$ 1,911,678	\$ 6,238	\$ 1,917,916

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
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Contingency - 100 E 950	\$ 250,000	\$ -	\$ 250,000
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
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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
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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
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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
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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
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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
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MAINTENANCE UPDATE

- work orders
 - 119 open orders, up 14 from last month.
 - 117 work orders were completed last month.
- The ventilation in the two new art rooms was identified as being insufficient for the current use, and causing excessive dust build-up. A new exhaust system has been installed to address the issue with a control switch in the pottery room that will be run while classes are in session. Based on discussions between Dr. Meyer, and the LHS administration and staff it has been agreed to modify the walls in the pottery room to remove the storage area along with the roll up door. This will also provide operable windows to provide fresh air and natural light. The quote for this work along with the electrical modifications came in at \$15,545 including the necessary building permits.
- Quantum Energy has started the installation of the new LED lighting replacing the less energy efficient T-8, and T-12 bulbs in our fixtures. At this point JBE has been completed and BKE is being worked on. There have been a few issues – when the new bulbs have been installed the lights work and the next day they do not. The ballasts in the fixtures have been failing which has caused the installers to rewire the lights bypassing the ballasts, and they are addressing these as they occur. The process has been changed so that an electrician is available to address the issues quicker assuring that classrooms are addressed first to minimize the impact on education. Final completion of this project will be before December 31st which is the close of the rebate program. Only our schools with Avista electrical services are being updated at this time (which excludes AE and GE).
- Torin Browning and I will be meeting with the City of Rathdrum Parks & Recreation Department next week to determine how they can assist the District with maintenance costs of the facilities that they are currently using without charge.

BUDGET

- The reclassifications to agree with the revised budget are being prepared and will be included in next month's financial reports.
- The payment of the \$193, 879.13 has been paid to USAC per the demand letters that the District has received regarding the questioned costs for phone services. The payment has been finalized as the issue is officially closed per USAC.
- Our consultant Eric Chambers with NCCE has filed the appeal of the decisions for WAN services, and USAC has stated that they have not received the information so we will continue with an appeal to the FCC which is the next step. As a reminder our exposure on these services has been revised to \$415K for WAN. No new updates have been received regarding this issue. If we are successful in our appeal the questioned reimbursements will be released and we will be eligible for the discounts on the balance of the fees in the covered period.
- We have selected invoice credits for the e-rate discounts identified below, and they are being applied going forward and reimbursements will be received for prior months where applicable. This will have a positive impact on our cash flow over the BEAR process which is processed only twice per year versus receiving it with each billing from our providers. The current discount rates are 70% for internet and WAN services, and 30% for voice services.
- Our consultant has notified us that we are eligible under e-rate category 2 funding at the 70% rate up to \$458,430. These funds can be utilized to make the necessary infrastructure improvements within our schools to

bring them up to the 10G standards that being completed for the backbone of our WAN (Wide Area Network). This will be ideal information for the Plant and Facilities levy efforts coming up.

FOOD SERVICE

- The food service program is moving at a predictable pace with net income of \$17,078 for October bringing the year to date loss down to (\$21,929). There were a total of 55,542 meals served for the month.
- The District will be going through a biennial review in January. As a part of the preparations for that review we have been conducting Point of Sale (POS) reviews for each meal offered during the school day. We are also working on the other documentation that is necessary for the review.

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.

LAKELAND JOINT SCHOOL DISTRICT #272						FY 2016				
FY17 - GENERAL FUND BUDGET SUMMARY INFORMATION						GF BUDGET SUMMARY INFORMATION				
July, 2016 - October, 2016										
REVENUE						REVENUE				
REVENUE	BUDGET	RECEIPTS TO DATE	% Received	Remaining Budget	% Remaining	BUDGET	YTD ACTIVITY	% Received	Remaining Budget	% Remaining
M&O Levy	-			-			0.06		0.06	
Supplemental Levy	5,300,000.00	75,791.96	1.4%	(5,224,208.04)	-98.6%	4,795,000.00	118,472.50	2.5%	(4,676,527.50)	-97.53%
Emergency Levy	822,585.00	(9,020.35)		(831,605.35)		20,000.00	5,969.73		(14,030.27)	
Tort Levy	50,000.00	893.32	1.8%	(49,106.68)	-98.2%	50,000.00	1,549.70	3.1%	(48,450.30)	-96.90%
Other Local Tax	-			-		-			-	
Penalty/Int Delinquent Taxes	69,000.00	27,772.57	40.3%	(41,227.43)	-59.7%	67,300.00	19,012.12	28.2%	(48,287.88)	
Investments	5,000.00	4,954.93	99.1%	(45.07)	-0.9%	35,000.00	156.03	0.4%	(34,843.97)	-99.55%
Community Ed.	500.00			(500.00)		500.00		0.0%	(500.00)	
Other Local Revenue	111,400.00	11,729.35	10.5%	(99,670.65)	-89.5%	180,500.00	48,049.18	26.6%	(132,450.82)	-73.38%
Base State Support	17,570,000.00	10,146,675.00	57.8%	(7,423,325.00)	-42.3%	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	693,104.00	(548.00)	-0.1%	(693,652.00)	-100.1%	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	859.25	1.3%	(63,117.75)	-98.7%	85,000.00	859.25	1.0%	(84,140.75)	-98.99%
Other State Revenue	-			-		-		#DIV/0!	-	#DIV/0!
Other Fed Rev-E-Rate	-	1,980.00		1,980.00		-	(6,702.82)		6,702.82	
Unrestricted Grants	165,000.00	(34,000.00)	-20.6%	(199,000.00)	-120.6%	135,000.00	24,383.22	18.1%	(110,616.78)	-81.94%
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	28,487,661.00	11,584,136.03	40.7%	(16,903,524.97)	-59.3%	26,678,742.00	10,050,826.97	37.7%	(16,627,915.03)	-62.33%
Beginning Balance										
Budgeted Amount	28,487,661.00					26,678,742.00				

LAKELAND JOINT SCHOOL DISTRICT #272						FY16 GENERAL FUND BUDGET SUMMARY INFORMATION				
FY17 GENERAL FUND BUDGET SUMMARY INFORMATION						EXPENSES				
July, 2016 - October, 2016										
EXPENDITURES	BUDGET	FYTD ACTIVITY	% Expended	BALANCE	% Remaining	BUDGET	YTD ACTIVITY	%	BALANCE	%
Elementary	7,083,431.00	1,211,325.38	17.1%	5,872,105.62	82.9%	6,462,535.00	1,397,721.56	21.6%	5,064,813.44	78.4%
Secondary	6,958,008.00	1,144,781.16	16.5%	5,813,226.84	83.5%	6,894,637.00	1,420,766.75	20.6%	5,473,870.25	79.4%
Alternative	540,863.00	105,687.62	19.5%	435,175.38	80.5%	535,233.00	104,986.60	19.6%	430,246.40	80.4%
Except. Child	1,226,744.00	303,374.73	24.7%	923,369.27	75.3%	1,300,698.00	306,793.50	23.6%	993,904.50	76.4%
Gifted/Talented	107,942.00	22,509.46	20.9%	85,432.54	79.1%	94,138.00	11,670.24	12.4%	82,467.76	87.6%
Ex Curr	721,032.00	152,331.03	21.1%	568,700.97	78.9%	698,872.00	149,213.54	21.4%	549,658.46	78.6%
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	1,151,010.00	180,364.20	15.7%	970,645.80	84.3%	982,092.00	165,219.42	16.8%	816,872.58	83.2%
Ancillary	691,155.00	110,476.94	16.0%	580,678.06	84.0%	650,421.00	121,050.08	18.6%	529,370.92	81.4%
Personnel Support	418,593.00	62,327.08	14.9%	356,265.92	85.1%	362,878.00	155,095.90	42.7%	207,782.10	57.3%
Ed Media	557,667.00	103,769.48	18.6%	453,897.52	81.4%	531,733.00	103,922.45	19.5%	427,810.55	80.5%
Instruct. Related Technology	455,633.00	230,304.73	50.5%	225,328.27	49.5%	449,849.00	233,206.30	51.8%	216,642.70	48.2%
Board	93,585.00	58,805.91	62.8%	34,779.09	37.2%	75,807.00	49,326.28	65.1%	26,480.72	34.9%
District Admin	594,384.00	202,338.55	34.0%	392,045.45	66.0%	535,317.00	176,182.19	32.9%	359,134.81	67.1%
School Admin	2,202,334.00	524,040.25	23.8%	1,678,293.75	76.2%	2,147,071.00	543,450.09	25.3%	1,603,620.91	74.7%
Business Operations	291,271.00	100,566.75	34.5%	190,704.25	65.5%	283,036.00	95,487.63	33.7%	187,548.37	66.3%
Admin Tech Services	88,310.00	62,029.38	70.2%	26,280.62	29.8%	60,325.00	76,522.05	126.8%	(16,197.05)	-26.8%
Bldg Custodial	1,911,678.00	590,429.78	30.9%	1,321,248.22	69.1%	1,762,368.00	597,762.12	33.9%	1,164,605.88	66.1%
General Maint Non-Student Occ	67,500.00	3,132.56	4.6%	64,367.44	95.4%	67,500.00	14,473.77	21.4%	53,026.23	78.6%
General Maint Student Occ	930,834.00	390,461.28	41.9%	540,372.72	58.1%	813,762.00	400,932.53	49.3%	412,829.47	50.7%
Pupil Trans.	1,608,809.00	415,198.28	25.8%	1,193,610.72	74.2%	1,579,600.00	390,758.48	24.7%	1,188,841.52	75.3%
Dist. Trans.	36,395.00	19,504.07	53.6%	16,890.93	46.4%	40,066.00	15,930.74	39.8%	24,135.26	60.2%
Capital Assets				-					-	
Debt Services/Princ & Interest		1,304,911.12	#DIV/0!	(1,304,911.12)	#DIV/0!					
Transfers	430,722.00		0.0%	430,722.00	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	28,487,661.00	7,351,927.85	25.8%	21,135,733.15	74.2%	26,678,742.00	6,586,772.79	24.7%	20,091,969.21	75.3%
Balances Equal Revenue less Expenses	-	4,232,208.18				-	3,464,054.18			

Analyzed Business Checking - PF

Account number: 6984426772 ■ October 1, 2016 - October 31, 2016 ■ Page 1 of 2



JOHN BROWN ELEMENTARY SCHOOL
PO BOX 10
RATHDRUM ID 83858-0010

Questions?

Available by phone 24 hours a day, 7 days a week:
1-800-CALL-WELLS (1-800-225-5935)

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (113)
P.O. Box 6995
Portland, OR 97228-6995

Account summary

Analyzed Business Checking - PF

Account number	Beginning balance	Total credits	Total debits	Ending balance
6984426772	\$1,975.46	\$2,720.95	-\$1,309.68	\$3,386.73

Credits

Deposits

Effective date	Posted date	Amount	Transaction detail
	10/04	148.33	Deposit ✓
	10/04	293.00	Deposit ✓
	10/21	972.00	Deposit ✓
	10/21	100.00	Deposit ✓
	10/21	70.50	Deposit ✓
	10/21	518.12	Deposit ✓
	10/21	250.00	Deposit ✓
	10/21	180.00	Deposit ✓
	10/21	189.00	Deposit ✓
		\$2,720.95	Total deposits
		\$2,720.95	Total credits

Debits

Checks paid

Number	Amount	Date	Number	Amount	Date	Number	Amount	Date
5174	58.00	10/14	5177	12.94	10/17	5180	101.75	10/27
5175	20.00	10/19	5178	100.00	10/14	5181	96.00	10/28
5176	902.00	10/07	5179	18.99	10/27			
		\$1,309.68	Total checks paid					
		\$1,309.68	Total debits					

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STATE OF IDAHO

OFFICE OF THE STATE TREASURER

RON G. CRANE STATE TREASURER

LGIP Monthly Statement

Lakeland Joint School District #272
Cindy Happeny
P.O. Box 39
Rathdrum, Idaho 83858-0039

Statement Period
10/1/2016 through 10/31/2016

Summary

Beginning Balance	\$25,277.84	Fund Number	2722
Contributions	\$12.21	Distribution Yield	0.6299 %
Withdrawals	\$0.00	October Accrued Interest	\$13.53
Ending Balance	\$25,290.05	Average Daily Balance	\$25,290.05

Detail

Date	Activity	Status	Type	Amount	Balance
10/01/2016	Beginning Balance				\$25,277.84
10/01/2016	Contribution	Processed	September Reinvestment	\$12.21	\$25,290.05
10/31/2016	Ending Balance				\$25,290.05

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Analyzed Business Checking - PF

Account number: 6984426798 ■ October 1, 2016 - October 31, 2016 ■ Page 1 of 1



SPIRIT LAKE ELEMENTARY SCHOOL
PO BOX 189
SPIRIT LAKE ID 83869-0189

Questions?

Available by phone 24 hours a day, 7 days a week:
1-800-CALL-WELLS (1-800-225-5935)

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (113)
P.O. Box 6995
Portland, OR 97228-6995

Account summary

Analyzed Business Checking - PF

Account number	Beginning balance	Total credits	Total debits	Ending balance
6984426798	\$2,769.30	\$205.00	-\$205.92	\$2,768.38

Credits

Deposits

Effective date	Posted date	Amount	Transaction detail
	10/05	180.00	Deposit
	10/11	25.00	Deposit
		\$205.00	Total deposits
		\$205.00	Total credits

Debits

Checks paid

Number	Amount	Date	Number	Amount	Date	Number	Amount	Date
4593	20.00	10/19	4597*	50.00	10/21	4598	127.00	10/31
4594	8.92	10/18						
		\$205.92				Total checks paid		

* Gap in check sequence.

\$205.92 Total debits

Daily ledger balance summary

Date	Balance	Date	Balance	Date	Balance
09/30	2,769.30	10/18	2,965.38	10/21	2,895.38
10/05	2,949.30	10/19	2,945.38	10/31	2,768.38
10/11	2,974.30				

Average daily ledger balance \$2,908.75

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STATE OF IDAHO
OFFICE OF THE STATE TREASURER
 RON G. CRANE STATE TREASURER

LGIP Monthly Statement

Lakeland Joint School District #272
 Cindy Happeny
 P.O. Box 39
 Rathdrum, Idaho 83858-0039

Statement Period
 10/1/2016 through 10/31/2016

Summary

Beginning Balance	\$5,756.37	Fund Number	2721
Contributions	\$2.78	Distribution Yield	0.6297 %
Withdrawals	\$0.00	October Accrued Interest	\$3.08
Ending Balance	\$5,759.15	Average Daily Balance	\$5,759.15

Detail

Date	Activity	Status	Type	Amount	Balance
10/01/2016	Beginning Balance				\$5,756.37
10/01/2016	Contribution	Processed	September Reinvestment	\$2.78	\$5,759.15
10/31/2016	Ending Balance				\$5,759.15

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Analyzed Business Checking - PF

Account number: 6984426814 ■ October 1, 2016 - October 31, 2016 ■ Page 1 of 1



ATHOL ELEMENTARY SCHOOL
6333 E MENSER AVE
ATHOL ID 83801-9426

Questions?

Available by phone 24 hours a day, 7 days a week:
1-800-CALL-WELLS (1-800-225-5935)

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (113)
P.O. Box 6995
Portland, OR 97228-6995

Account summary

Analyzed Business Checking - PF

Account number	Beginning balance	Total credits	Total debits	Ending balance
6984426814	\$10,264.88	\$1,084.75	-\$521.56	\$10,828.07

Credits

Deposits

Effective date	Posted date	Amount	Transaction detail
	10/07	1,084.75	Deposit
		\$1,084.75	Total deposits
		\$1,084.75	Total credits

Debits

Checks paid

Number	Amount	Date	Number	Amount	Date	Number	Amount	Date
5923	15.61	10/18	5925	18.00	10/19	5927	96.95	10/13
5924	20.00	10/31	5926	21.00	10/19	5929*	350.00	10/21
		\$521.56	Total checks paid					

* Gap in check sequence.

\$521.56 Total debits

Daily ledger balance summary

Date	Balance	Date	Balance	Date	Balance
09/30	10,264.88	10/18	11,237.07	10/21	10,848.07
10/07	11,349.63	10/19	11,198.07	10/31	10,828.07
10/13	11,252.68				
Average daily ledger balance		\$10,932.01			

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STATE OF IDAHO

OFFICE OF THE STATE TREASURER

RON G. CRANE STATE TREASURER

LGIP Monthly Statement

Lakeland Joint School District #272
Cindy Happeny
P.O. Box 39
Rathdrum, Idaho 83858-0039

Statement Period
10/1/2016 through 10/31/2016

Summary

Beginning Balance	\$23,144.75	Fund Number	2720
Contributions	\$11.18	Distribution Yield	0.6295 %
Withdrawals	\$0.00	October Accrued Interest	\$12.38
Ending Balance	\$23,155.93	Average Daily Balance	\$23,155.93

Detail

Date	Activity	Status	Type	Amount	Balance
10/01/2016	Beginning Balance				\$23,144.75
10/01/2016	Contribution	Processed	September Reinvestment	\$11.18	\$23,155.93
10/31/2016	Ending Balance				\$23,155.93 ✓

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AE



STATE OF IDAHO

OFFICE OF THE STATE TREASURER

RON G. CRANE STATE TREASURER

LGIP Monthly Statement

Lakeland Joint School District #272
Cindy Happeny
P.O. Box 39
Rathdrum, Idaho 83858-0039

Statement Period
10/1/2016 through 10/31/2016

Summary

Beginning Balance	\$23,144.75	Fund Number	2720
Contributions	\$11.18	Distribution Yield	0.6295 %
Withdrawals	\$0.00	October Accrued Interest	\$12.38
Ending Balance	\$23,155.93	Average Daily Balance	\$23,155.93

Detail

Date	Activity	Status	Type	Amount	Balance
10/01/2016	Beginning Balance				\$23,144.75
10/01/2016	Contribution	Processed	September Reinvestment	\$11.18	\$23,155.93
10/31/2016	Ending Balance				\$23,155.93 ✓

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Analyzed Business Checking - PF

Account number: 6984426814 ■ October 1, 2016 - October 31, 2016 ■ Page 1 of 1



ATHOL ELEMENTARY SCHOOL
6333 E MENSER AVE
ATHOL ID 83801-9426

Questions?

Available by phone 24 hours a day, 7 days a week:
1-800-CALL-WELLS (1-800-225-5935)

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (113)
P.O. Box 6995
Portland, OR 97228-6995

Account summary

Analyzed Business Checking - PF

Account number	Beginning balance	Total credits	Total debits	Ending balance
6984426814	\$10,264.88	\$1,084.75	-\$521.56	\$10,828.07

Credits

Deposits

Effective date	Posted date	Amount	Transaction detail
	10/07	1,084.75	Deposit
		\$1,084.75	Total deposits
		\$1,084.75	Total credits

Debits

Checks paid

Number	Amount	Date	Number	Amount	Date	Number	Amount	Date
5923	15.61	10/18	5925	18.00	10/19	5927	96.95	10/13
5924	20.00	10/31	5926	21.00	10/19	5929*	350.00	10/21
		\$521.56	Total checks paid					

* Gap in check sequence.

\$521.56 Total debits

Daily ledger balance summary

Date	Balance	Date	Balance	Date	Balance
09/30	10,264.88	10/18	11,237.07	10/21	10,848.07
10/07	11,349.63	10/19	11,198.07	10/31	10,828.07
10/13	11,252.68				
Average daily ledger balance		\$10,932.01			

Analyzed Business Checking - PF

Account number: 7984289368 ■ October 1, 2016 - October 31, 2016 ■ Page 1 of 2

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BETTY KIEFER ELEMENTARY SCHOOL
 PO BOX 130
 RATHDRUM ID 83858-0130

Questions?

Available by phone 24 hours a day, 7 days a week:
1-800-CALL-WELLS (1-800-225-5935)

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (113)
 P.O. Box 6995
 Portland, OR 97228-6995

Account summary

Analyzed Business Checking - PF

Account number	Beginning balance	Total credits	Total debits	Ending balance
7984289368	\$9,480.24	\$1,814.28	-\$1,140.55	\$10,153.97

Credits

Deposits

Effective date	Posted date	Amount	Transaction detail
	10/05	161.00	Deposit
	10/05	63.00	Deposit
	10/06	170.00	Deposit
	10/14	31.50	Deposit
	10/14	237.00	Deposit
	10/14	302.50	Deposit
	10/20	91.35	Deposit
	10/25	99.13	Deposit
	10/28	658.80	Deposit
		\$1,814.28	Total deposits
		\$1,814.28	Total credits

Debits

Checks paid

Number	Amount	Date	Number	Amount	Date	Number	Amount	Date
3298	482.75	10/03	3299	32.83	10/18	3301*	624.97	10/17
		\$1,140.55	Total checks paid					

* Gap in check sequence.

\$1,140.55 Total debits

Balance 11/2/16
 Debt 1/10/16
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STATE OF IDAHO

OFFICE OF THE STATE TREASURER

RON G. CRANE STATE TREASURER

LGIP Monthly Statement

Lakeland Joint School District #272
Cindy Happeny
P.O. Box 39
Rathdrum, Idaho 83858-0039

Statement Period
10/1/2016 through 10/31/2016

Summary

Beginning Balance	\$10,846.12	Fund Number	2723
Contributions	\$5.24	Distribution Yield	0.6293 %
Withdrawals	\$0.00	October Accrued Interest	\$5.80
Ending Balance	\$10,851.36	Average Daily Balance	\$10,851.36

Detail

Date	Activity	Status	Type	Amount	Balance
10/01/2016	Beginning Balance				\$10,846.12
10/01/2016	Contribution	Processed	September Reinvestment	\$5.24	\$10,851.36
10/31/2016	Ending Balance				\$10,851.36

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Analyzed Business Checking - PF

Account number: 6984426756 ■ October 1, 2016 - October 31, 2016 ■ Page 1 of 1



GARWOOD ELEMENTARY SCHOOL
PO BOX 990
RATHDRUM ID 83858-0990

Questions?

Available by phone 24 hours a day, 7 days a week:
1-800-CALL-WELLS (1-800-225-5935)

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (113)
P.O. Box 6995
Portland, OR 97228-6995

Account summary

Analyzed Business Checking - PF

Account number	Beginning balance	Total credits	Total debits	Ending balance
6984426756	\$11,292.10	\$519.00	-\$647.41	\$11,163.69

Credits

Deposits

Effective date	Posted date	Amount	Transaction detail
	10/26	519.00	Deposit
		\$519.00	Total deposits
		\$519.00	Total credits

Debits

Checks paid

Number	Amount	Date	Number	Amount	Date	Number	Amount	Date
5593	36.85	10/18	5595*	110.56	10/18	5596	500.00	10/18
		\$647.41	Total checks paid					

* Gap in check sequence.

\$647.41 Total debits

Daily ledger balance summary

Date	Balance	Date	Balance	Date	Balance
09/30	11,292.10	10/18	10,644.69	10/26	11,163.69
Average daily ledger balance		\$11,100.17			

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STATE OF IDAHO

OFFICE OF THE STATE TREASURER

RON G. CRANE STATE TREASURER

LGIP Monthly Statement

Lakeland Joint School District #272
Cindy Happeny
P.O. Box 39
Rathdrum, Idaho 83858-0039

Statement Period
9/1/2016 through 9/30/2016

Summary

Beginning Balance	\$14,369.74	Fund Number	2719
Contributions	\$6.75	Distribution Yield	0.5873 %
Withdrawals	\$0.00	September Accrued Interest	\$6.94
Ending Balance	\$14,376.49	Average Daily Balance	\$14,376.49

Detail

Date	Activity	Status	Type	Amount	Balance
09/01/2016	Beginning Balance				\$14,369.74
09/01/2016	Contribution	Processed	August Reinvestment	\$6.75	\$14,376.49
09/30/2016	Ending Balance				\$14,376.49

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Analyzed Business Checking - PF

Account number: 6984426749 ■ October 1, 2016 - October 31, 2016 ■ Page 1 of 1



TWIN LAKES ELEMENTARY SCHOOL
 PO BOX 159
 RATHDRUM ID 83858-0159

Questions?

Available by phone 24 hours a day, 7 days a week:
1-800-CALL-WELLS (1-800-225-5935)

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (113)
 P.O. Box 6995
 Portland, OR 97228-6995

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Account summary

Analyzed Business Checking - PF

Account number	Beginning balance	Total credits	Total debits	Ending balance
6984426749	\$7,111.28	\$1,213.00	-\$1,646.93	\$6,677.35

Credits

Deposits

Effective date	Posted date	Amount	Transaction detail
	10/13	147.00	Deposit
	10/14	1,066.00	Deposit
		\$1,213.00	Total deposits
		\$1,213.00	Total credits

Debits

Checks paid

Number	Amount	Date	Number	Amount	Date	Number	Amount	Date
4083	431.58	10/11	4086	192.00	10/11	4088	257.10	10/18
4084	250.00	10/11	4087	200.00	10/11	4089	220.00	10/25
4085	96.25	10/11						
		\$1,646.93	Total checks paid					
		\$1,646.93	Total debits					

Daily ledger balance summary

Date	Balance	Date	Balance	Date	Balance
09/30	7,111.28	10/13	6,088.45	10/18	6,897.35
10/11	5,941.45	10/14	7,154.45	10/25	6,677.35
Average daily ledger balance		\$6,862.09			

Analyzed Business Checking - PF

Account number: 6984426764 ■ October 1, 2016 - October 31, 2016 ■ Page 1 of 1



MOUNTAIN VIEW ALTERNATIVE HIGH SCHOOL
 15506 N WASHINGTON AVENUE
 PO BOX 39
 RATHDRUM ID 83858-0039

Questions?

Available by phone 24 hours a day, 7 days a week:
1-800-CALL-WELLS (1-800-225-5935)

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (113)
 P.O. Box 6995
 Portland, OR 97228-6995

Account summary

Analyzed Business Checking - PF

Account number	Beginning balance	Total credits	Total debits	Ending balance
6984426764	\$12,773.65	\$374.00	-\$129.47	\$13,018.18

Credits

Deposits

Effective date	Posted date	Amount	Transaction detail
	10/31	374.00	Deposit
		\$374.00	Total deposits
		\$374.00	Total credits

Debits

Checks paid

Number	Amount	Date	Number	Amount	Date	Number	Amount	Date
2467	72.81	10/05	3468*	14.66	10/18	3471*	42.00	10/27
				\$129.47				Total checks paid
				\$129.47				Total debits

* Gap in check sequence.

Daily ledger balance summary

Date	Balance	Date	Balance	Date	Balance
09/30	12,773.65	10/18	12,686.18	10/31	13,018.18
10/05	12,700.84	10/27	12,644.18		
	Average daily ledger balance		\$12,708.90		

Analyzed Business Checking - PF

Account number: 6984426780 ■ September 1, 2016 - September 30, 2016 ■ Page 1 of 2



Questions?

Available by phone 24 hours a day, 7 days a week:
1-800-CALL-WELLS (1-800-225-5935)

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (113)
P.O. Box 6995
Portland, OR 97228-6995

* LAKELAND JUNIOR HIGH SCHOOL
PO BOX 98
RATHDRUM ID 83858-0098

Account summary

Analyzed Business Checking - PF

Account number	Beginning balance	Total credits	Total debits	Ending balance
6984426780	\$15,736.28	\$3,675.00	-\$1,552.54	\$17,858.74

Credits

Deposits

Effective date	Posted date	Amount	Transaction detail
	09/01	665.00	Deposit
	09/09	623.00	Deposit
	09/14	362.00	Deposit
	09/19	212.00	Deposit
	09/19	474.00	Deposit
	09/21	953.95	Deposit
	09/26	385.05	Deposit
		\$3,675.00	Total deposits
		\$3,675.00	Total credits

*Off by 459.25
Posted Receipts in Oct. but*

Debits

Checks paid

Number	Amount	Date	Number	Amount	Date	Number	Amount	Date
19802	10.00	09/01	19912	120.00	09/14	19921	156.37	09/21
19803	10.00	09/01	19913	153.36	09/16	19922	7.41	09/21
19816*	10.00	09/06	19915*	40.00	09/28	19923	45.00	09/22
19861*	3.00	09/01	19916	130.08	09/27	19924	45.00	09/27
19877*	10.00	09/19	19917	100.00	09/27	19926*	20.00	09/26
19879*	20.00	09/23	19918	20.00	09/21	19927	20.00	09/23
19894*	10.00	09/02	19919	83.89	09/23	19928	45.00	09/26
19911*	45.00	09/22	19920	7.41	09/20	19929	45.00	09/27

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STATE OF IDAHO

OFFICE OF THE STATE TREASURER

RON G. CRANE STATE TREASURER

LGIP Monthly Statement

Lakeland Joint School District #272
Cindy Happeny
P.O. Box 39
Rathdrum, Idaho 83858-0039

Statement Period
10/1/2016 through 10/31/2016

Summary

Beginning Balance	\$43,189.85	Fund Number	1305
Contributions	\$20.86	Distribution Yield	0.6297 %
Withdrawals	\$0.00	October Accrued Interest	\$23.11
Ending Balance	\$43,210.71	Average Daily Balance	\$43,210.71

Detail

Date	Activity	Status	Type	Amount	Balance
10/01/2016	Beginning Balance				\$43,189.85
10/01/2016	Contribution	Processed	September Reinvestment	\$20.86	\$43,210.71
10/31/2016	Ending Balance				\$43,210.71

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Analyzed Business Checking - PF

Account number: 6984426822 ■ October 1, 2016 - October 31, 2016 ■ Page 1 of 2



TIMBERLAKE JUNIOR HIGH SCHOOL
PO BOX 1080
SPIRIT LAKE ID 83869-1060

Questions?

Available by phone 24 hours a day, 7 days a week:

1-800-CALL-WELLS (1-800-225-5935)

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (113)
P.O. Box 6995
Portland, OR 97228-6995

Account summary

Analyzed Business Checking - PF

Account number	Beginning balance	Total credits	Total debits	Ending balance
6984426822	\$11,709.10	\$7,403.61	-\$8,253.51	\$10,859.20

Credits

Deposits

Effective date	Posted date	Amount	Transaction detail
	10/19	3,249.61	Deposit
	10/25	4,154.00	Deposit
		\$7,403.61	Total deposits
		\$7,403.61	Total credits

Debits

Checks paid

Number	Amount	Date	Number	Amount	Date	Number	Amount	Date
6619	✓ 5.00	10/31	6759	✓ 35.00	10/05	6777*	✓ 159.86	10/28
6733*	✓ 40.00	10/14	6760	✓ 11.00	10/19	6778	✓ 580.00	10/20
6741*	✓ 15.00	10/03	6761	✓ 35.00	10/07	6779	✓ 75.00	10/24
6744*	✓ 570.00	10/03	6762	✓ 99.00	10/18	6782*	✓ 75.00	10/27
6745	✓ 24.99	10/04	6763	✓ 34.75	10/12	6783	✓ 40.00	10/26
6748*	✓ 15.00	10/11	6764	✓ 22.76	10/07	6785*	✓ 40.00	10/31
6749	✓ 10.00	10/24	6765	✓ 603.40	10/14	6786	✓ 40.00	10/24
6751*	✓ 215.16	10/18	6766	✓ 10.00	10/18	6788*	✓ 100.00	10/25
6752	✓ 78.88	10/07	6767	✓ 829.88	10/18	6791*	✓ 50.00	10/27
6753	✓ 27.64	10/13	6770*	✓ 35.00	10/18	6792	✓ 40.00	10/25
6754	✓ 76.38	10/18	6772*	✓ 49.07	10/17	6793	✓ 75.00	10/24
6755	✓ 15.00	10/18	6773	✓ 50.00	10/25	6795*	✓ 29.12	10/28
6756	✓ 15.00	10/12	6774	✓ 35.00	10/14	6797*	✓ 40.00	10/26
6758*	✓ 40.00	10/14	6775	✓ 40.00	10/14	6799*	✓ 3,537.89	10/31

TJH



STATE OF IDAHO
OFFICE OF THE STATE TREASURER
 RON G. CRANE STATE TREASURER

LGIP Monthly Statement

Lakeland Joint School District #272
 Cindy Happeny
 P.O. Box 39
 Rathdrum, Idaho 83858-0039

Statement Period
 10/1/2016 through 10/31/2016

Summary

Beginning Balance	\$18,000.01	Fund Number	2743
Contributions	\$8.70	Distribution Yield	0.6296 %
Withdrawals	\$0.00	October Accrued Interest	\$9.63
Ending Balance	\$18,008.71	Average Daily Balance	\$18,008.71

Detail

Date	Activity	Status	Type	Amount	Balance
10/01/2016	Beginning Balance				\$18,000.01
10/01/2016	Contribution	Processed	September Reinvestment	\$8.70	\$18,008.71
10/31/2016	Ending Balance				\$18,008.71

Although every effort is made by the Idaho State Treasurer's Office to supply current and accurate information on this monthly statement, it is the responsibility of your agency to verify the enclosed information and report any discrepancies to the Fund Administrator. Please review your statement and report discrepancies within thirty days of the date of this statement.

An investment in the LGIP is not insured or guaranteed by the Federal Deposit Insurance Corporation (FDIC) or any other government agency. Although the LGIP seeks to preserve the value of your investment at \$1.00 per share, it is possible to lose money by investing in the LGIP.

Analyzed Business Checking - PF

Account number: 6984426806 ■ October 1, 2016 - October 31, 2016 ■ Page 1 of 3



LAKELAND HIGH SCHOOL
PO BOX 69
RATHDRUM ID 83858-0069

Questions?

Available by phone 24 hours a day, 7 days a week:
1-800-CALL-WELLS (1-800-225-5935)

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (113)
P.O. Box 6995
Portland, OR 97228-6995

Account summary

Analyzed Business Checking - PF

Account number	Beginning balance	Total credits	Total debits	Ending balance
6984426806	\$79,961.39	\$23,603.98	-\$34,672.74	\$68,892.63

Credits

Deposits

Effective date	Posted date	Amount	Transaction detail
	10/11	5,345.12	Deposit
	10/17	8,503.99	Deposit
	10/24	7,378.11	Deposit
	10/31	2,111.52	Deposit
		\$23,338.74	Total deposits

Electronic deposits/bank credits

Effective date	Posted date	Amount	Transaction detail
	10/06	8.75	Square Inc 161006R2 161006 L203159609866 Lakeland High School
	10/07	15.32	Square Inc 161007R2 161007 L203159940410 Lakeland High School
	10/11	14.59	Square Inc 161011R2 161011 L203160769284 Lakeland High School
	10/12	15.08	Square Inc 161012R2 161012 L203161079567 Lakeland High School
	10/13	17.74	Square Inc 161013R2 161013 L203161408759 Lakeland High School
	10/14	8.75	Square Inc 161014R2 161014 L203161738127 Lakeland High School
	10/14	10.21	Square Inc 161015R2 161015 L203162058320 Lakeland High School
	10/18	3.16	Square Inc 161018R2 161018 L203162580238 Lakeland High School
	10/19	14.10	Square Inc 161019R2 161019 L203162890619 Lakeland High School
	10/24	60.79	Square Inc 161022R2 161022 L203163870057 Lakeland High School
	10/27	15.32	Square Inc 161027R2 161027 L203165022452 Lakeland High School

LHS



STATE OF IDAHO
OFFICE OF THE STATE TREASURER
 RON G. CRANE STATE TREASURER

LGIP Monthly Statement

Lakeland Joint School District #272
 Cindy Happeny
 P.O. Box 39
 Rathdrum, Idaho 83858-0039

Statement Period
 10/1/2016 through 10/31/2016

Summary

Beginning Balance	\$165,868.84	Fund Number	1306
Contributions	\$80.12	Distribution Yield	0.6297 %
Withdrawals	\$0.00	October Accrued Interest	\$88.75
Ending Balance	\$165,948.96	Average Daily Balance	\$165,948.96

Detail

Date	Activity	Status	Type	Amount	Balance
10/01/2016	Beginning Balance				\$165,868.84
10/01/2016	Contribution	Processed	September Reinvestment	\$80.12	\$165,948.96
10/31/2016	Ending Balance				\$165,948.96

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Analyzed Business Checking - PF

Account number: 7984289376 ■ October 1, 2016 - October 31, 2016 ■ Page 1 of 3



TIMBERLAKE HIGH SCHOOL
PO BOX 909
SPIRIT LAKE ID 83869-0909

Questions?

Available by phone 24 hours a day, 7 days a week:
1-800-CALL-WELLS (1-800-225-5935)

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (113)
P.O. Box 6995
Portland, OR 97228-6995

Account summary

Analyzed Business Checking - PF

Account number	Beginning balance	Total credits	Total debits	Ending balance
7984289376	\$51,716.99	\$17,973.53	-\$27,985.99	\$41,704.53

Credits

Deposits

Effective date	Posted date	Amount	Transaction detail
	10/04	2,833.75	Deposit
	10/07	2,713.51	Deposit
	10/11	2,181.05	Deposit
	10/12	2,431.25	Deposit
	10/17	2,378.37	Deposit
	10/21	2,318.88	Deposit
	10/25	2,342.30	Deposit
		\$17,199.11	Total deposits

Electronic deposits/bank credits

Effective date	Posted date	Amount	Transaction detail
10/03		66.85	Square Inc 161001R2 161001 L201143731941 Timberlake High School
10/04		34.27	Square Inc 161004R2 161004 L201144382980 Timberlake High School
10/05		49.35	Square Inc 161005R2 161005 L201144695018 Timberlake High School
10/06		54.94	Square Inc 161006R2 161006 L201145017651 Timberlake High School
10/07		33.56	Square Inc 161007R2 161007 L201145348437 Timberlake High School
10/11		29.66	Square Inc 161011R2 161011 L201146175647 Timberlake High School
10/12		32.08	Square Inc 161012R2 161012 L201146487672 Timberlake High School
10/13		49.83	Square Inc 161013R2 161013 L201146810767 Timberlake High School
10/14		7.78	Square Inc 161014R2 161014 L201147142292 Timberlake High School
10/14		49.58	Square Inc 161015R2 161015 L201147462235 Timberlake High School
10/18		74.04	Square Inc 161018R2 161018 L201147982241 Timberlake High School
10/19		38.17	Square Inc 161019R2 161019 L201148294517 Timberlake High School

THS



STATE OF IDAHO
OFFICE OF THE STATE TREASURER
 RON G. CRANE STATE TREASURER

LGIP Monthly Statement

Lakeland Joint School District #272
 Cindy Happeny
 P.O. Box 39
 Rathdrum, Idaho 83858-0039

Statement Period
 10/1/2016 through 10/31/2016

Summary

Beginning Balance	\$10,469.04	Fund Number	2280
Contributions	\$15,005.06	Distribution Yield	0.6296 %
Withdrawals	\$0.00	October Accrued Interest	\$12.07
Ending Balance	\$25,474.10	Average Daily Balance	\$22,570.87

Detail

Date	Activity	Status	Type	Amount	Balance
10/01/2016	Beginning Balance				\$10,469.04
10/01/2016	Contribution	Processed	September Reinvestment	\$5.06	\$10,474.10
10/07/2016	Contribution	Processed	ACH	\$15,000.00	\$25,474.10
10/31/2016	Ending Balance				\$25,474.10

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	A	B	C	D	E	F	G	H	I	J
1	ENTITY NAME	VNW LOCATION #	ICRMP #	BUILDING DESCRIPTION	ICRMP OLD INSURABLE VALUE	VNW NEW REPLACEMENT VALUE	ICRMP OLD SF	VNW NEW SF	ICRMP YEAR BUILT	VNW YEAR BUILT
2	Buildings highlighted in YELLOW were not on the Statement of Values.									
3	LAKELAND SCHOOL DISTRICT #272	100001	17785	DISTRICT OFFICE	\$425,000	\$706,802	2,900	5,750	1965	1965
4	LAKELAND SCHOOL DISTRICT #272	100002	17778	MAINTENANCE BUILDING	\$382,500	\$522,347	3,840	5,600	1986	1986
5	LAKELAND SCHOOL DISTRICT #272	100003	16819	BUS GARAGE	\$306,000	\$341,080	3,600	4,400	1970	1970
6	LAKELAND SCHOOL DISTRICT #272	200001	17787	JOHN BROWN ELEMENTARY	\$6,891,726	\$6,546,648	43,732	44,883	1962	1962
7	LAKELAND SCHOOL DISTRICT #272	250001	17772	BETTY KIEFER ELEMENTARY	\$7,091,550	\$7,340,439	45,000	46,670	1994	1994
8	LAKELAND SCHOOL DISTRICT #272	300001	17775	GARWOOD ELEMENTARY	\$6,225,750	\$6,573,923	39,506	46,581	1991	1991
9	LAKELAND SCHOOL DISTRICT #272	350001	16814	TWIN LAKES ELEMENTARY	\$6,674,882	\$7,046,248	42,356	42,371	2007	2007
10	LAKELAND SCHOOL DISTRICT #272	400001	17782	ATHOL ELEMENTARY	\$6,421,162	\$6,116,025	40,746	40,776	1978	1978
11	LAKELAND SCHOOL DISTRICT #272	450001	16816	SPIRIT LAKE ELEMENTARY	\$5,484,847	\$5,471,293	34,798	37,576	2000	1978
12	LAKELAND SCHOOL DISTRICT #272	500001	17786	LAKELAND JUNIOR HIGH	\$12,454,968	\$10,035,674	79,034	73,156	1962	1962
13	LAKELAND SCHOOL DISTRICT #272	500002	50756	LAKELAND JR HIGH SHOP/MUSIC		\$669,597		5,452		1962

	A	B	C	D	E	F	G	H	I	J
1	ENTITY NAME	VNW LOCATION #	ICRMP #	BUILDING DESCRIPTION	ICRMP OLD INSURABLE VALUE	VNW NEW REPLACEMENT VALUE	ICRMP OLD SF	VNW NEW SF	ICRMP YEAR BUILT	VNW YEAR BUILT
14	LAKELAND SCHOOL DISTRICT #272	550001	16815	TIMBERLAKE JUNIOR HIGH	\$6,461,190	\$7,005,770	41,000	40,937	2005	2005
15	LAKELAND SCHOOL DISTRICT #272	600001	16818	LAKELAND SENIOR HIGH	\$18,495,550	\$20,773,763	117,365	136,440	1979	1979
16	LAKELAND SCHOOL DISTRICT #272	700001	16817	TIMBERLAKE SENIOR HIGH	\$16,349,190	\$19,456,457	103,750	112,822	1998	1998
17	LAKELAND SCHOOL DISTRICT #272	800001	17788	MOUNTAIN VIEW ALTERNATIVE	\$2,258,750	\$2,708,614	14,634	16,570	1936	1936
18	LAKELAND SCHOOL DISTRICT #272	800002	17784	MOUNTAIN VIEW PREP KITCHEN	\$785,000	\$1,009,984	6,360	7,089	1968	1998
19										
20			TOTAL		\$96,708,065	\$102,324,664	618,621	667,073		

LAKELAND JOINT SCHOOL DISTRICT No. 272

Rathdrum, Idaho

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

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

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

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lakeland Joint School District No. 272, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

Summary of Opinions

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

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

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

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

Qualified Opinions

In our opinion, except for the effects of the matters described in the "Basis for Qualified Opinions on the Governmental Activities and Aggregate Discretely Presented Component Unit" paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position the governmental activities and aggregate discretely presented component unit of Lakeland Joint School District No. 272, as of June 30, 2016 thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and on pages 5 through 10 and the net pension liability related schedules on page 41 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lakeland Joint School District No. 272's basic financial statements. The introductory section, combining and nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 14, 2016, on our consideration of the Lakeland Joint School District No. 272's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lakeland Joint School District No. 272's internal control over financial reporting and compliance.

Hayden Ross, PLLC

Moscow, Idaho
October 14, 2016

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 was \$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)
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	<u>675,017</u>	<u>653,503</u>	<u>21,514</u>
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.

At 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

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	8,414,650
Other receivables:	
Due from other governmental units	3,744,297
Other	9,227
Prepaid expenses	4,333
Inventory	43,012
Total current assets	<u>13,879,734</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 41,198,291

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	8,414,650
Pension related items	<u>5,554,511</u>
	<u>13,974,506</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

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
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	\$ 32,174,688	\$ 409,365	\$ 4,013,186	\$ 39,418	(27,712,719)
General Revenues					
Taxes					
					5,165,288
					49,519
					1,433,478
					811,425
					20,166,086
					4,665
					433,318
					4,597
					28,068,376
					355,657
					7,998,155
					(193,879)
					\$ 8,159,933

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	6,141,468	1,473,182	800,000	-	8,414,650
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	10,370,848	2,928,217	1,122,548	707,973	15,129,586
Deferred outflows of resources	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 10,370,848	\$ 2,928,217	\$ 1,122,548	\$ 707,973	\$ 15,129,586
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	6,141,468	1,473,182	800,000	-	8,414,650
Total deferred inflows of resources	6,247,139	1,501,844	816,080	1,172	8,566,235
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	\$ 10,370,848	\$ 2,928,217	\$ 1,122,548	\$ 707,973	\$ 15,129,586

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

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
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	<u>(193,879)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(193,879)</u>
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:		
<p>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.</p>		
Capital outlays	295,911	
Depreciation expense	<u>(1,331,340)</u>	(1,035,429)
<p>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.</p>		
		(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
<p>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.</p>		
		(79,702)
<p>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.</p>		
		16,992
<p>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</p>		
		(400,000)
<p>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.</p>		
		<u>1,225,000</u>
Net change in net position of governmental activities		<u>\$ 355,657</u>

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	Variances Favorable (Unfavorable)	
				<u>Original to Actual</u>	<u>Amended to Actual</u>
REVENUES					
Local:					
Taxes	800,000	800,000	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>	118,468	<u>\$ 118,468</u>	<u>\$ 118,468</u>
Fund balance-Beginning of year			<u>-</u>		
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

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

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	35,103	
	<hr/>	
Total revenues		<hr/> 35,497
EXPENSES		
Administrative expenses	1,114	
Scholarship awards	11,625	
	<hr/>	
Total expenses		<hr/> 12,739
Change in Net Position		22,758
Net Position - Beginning		<hr/> 73,950
Net Position - Ending		<hr/> <u>\$ 96,708</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 \$8,414,650 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:

		General		
	<u>Rate</u>	<u>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:

	<u>Balance</u> <u>June 30, 2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2016</u>
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:

2012 Refunding Series				
Date of Redemption	Interest Rate	Bond Principal	Interest Requirement	Total Requirement
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>

2013 Refunding Series				
Date of Redemption	Interest Rate	Bond Principal	Interest Requirement	Total Requirement
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
8/15/2025	3.00	985,000	14,775	999,775
Total		<u>\$ 8,390,000</u>	<u>\$ 1,547,975</u>	<u>\$ 9,937,975</u>

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	40,782
Before and After School Enrichment	3,494
IDEA Part B – School Age	465
IDEA Part B – Preschool Age	18
State Professional Technical	4,839
Title II-A ESEA - Improving Teacher Quality	9,348
Gifted and Talented	830
Miscellaneous Grant	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.

REQUIRED SUPPLEMENTARY INFORMATION

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 contributor	(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

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	56,664	66,685	10,021
Adult School			
Salaries	476	500	24
Benefits	39	38	(1)
Total adult school	515	538	23
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	\$ 15,953,195	\$ 16,053,336	\$ 100,141
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	958,644	982,092	23,448
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	681,409	650,421	(30,988)
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	378,104	362,878	(15,226)

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.

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

SINGLE AUDIT SECTION

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>

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

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

	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Federal Grant Number</u>	<u>Expenditures</u>
U. S. Department of Agriculture				
Passed through State Department of Education				
Child Nutrition Cluster				
School Lunch	10.555	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><u>\$ 2,620,849</u></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.

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of governmental activities, each major fund, and the aggregate remaining fund information of Lakeland Joint School District No. 272, as of and for the year ended June 30, 2016 and the related notes to the financial statements, which collectively comprise Lakeland Joint School District No. 272's basic financial statements, and have issued our report thereon dated October 14, 2016.

Internal Control over Financial Reporting

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

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Hayden Ross, PLLC

Moscow, Idaho
October 14, 2016

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

We have audited Lakeland Joint School District No. 272's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Lakeland Joint School District No. 272's major federal programs for the year ended June 30, 2016. Lakeland Joint School District No. 272's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Lakeland Joint School District No. 272 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

Report on Internal Control Over Compliance

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

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

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

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

Hayden Ross, PLLC

Moscow, Idaho
October 14, 2016

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2016

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

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

Internal control over financial reporting:

- material weakness(es) identified?	_____ yes	_____ x _____ no
- significant deficiency(ies) identified?	_____ yes	_____ x _____ none reported

Noncompliance material to financial statements noted?

_____ yes _____ x _____ no

Federal Awards

Internal control over major programs:

- material weakness(es) identified?	_____ yes	_____ x _____ no
- significant deficiency(ies) identified?	_____ yes	_____ x _____ none reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?

_____ yes _____ x _____ no

Identification of major programs:

CFDA Number(s)

Name of Federal Program or Cluster

10.553, 10.555, 10.556, 10.559
84.010

Child Nutrition Cluster
Title I

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

\$750,000

Auditee qualified as a low-risk auditee?

_____ yes _____ x _____ no

LAKELAND JOINT SCHOOL DISTRICT NO. 272
Rathdrum, Idaho

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
For The Year Ended June 30, 2016

Section II - Financial Statement Findings

None.

Section III - Federal Award Findings and Questioned Costs

None.



Timberlake Junior High Wrestling

First Practice: Monday, October 24th

Date	Day	Opponent(s)	Site	Departure Time	Match Time
11/9	Wed	Wood	Woodland	2:30	4:00 PM
11/15	Tue	Lakeland/Bonnors	Lakeland	2:50	4:00PM
11/17	Thur	Lakeland/Sandpoint	Home		4:00 PM
11/29	Tue	Bonnors/Sandpoint/Priest River	Bonnors	2:15	4:30PM
12/1	Thur	St. Maries/River City/Priest River	River City	2:40	4:00PM
12/6	Tue	River City/Lakes	Lakes	2:30	4:00PM
12/8	Thur	District Tournament	Kellogg		TBA

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

Timberlake 7th Grade Basketball 2016

Day	Date	Opponent	Place	Game Time	Depart	First Game
Thur	Jan 12th	CDA Charter	Home	4:00	2:30	girls
Thur	Jan 19th	Bonnors	Away	4:30	2:30	girls
Tue	Jan 24th	Priest River	Home	3:30		boys
Thur	Jan 26th	Kellogg	Away	4:00	2:10	girls
Mon	Jan 30th	Lakeland	Home	4:00		boys
Tue	Jan 31st	Bonnors	Home	4:00		boys
Mon	Feb 6th	St. Maries	Away	3:30	???	boys
Wed	Feb 8th	Priest River	Away	3:30	???	girls
Thur	Feb 9th	Kellogg	Home	4:00		girls
Fri/ Sat	Feb 17th	District Tournament	Priest River Priest River	TBA	TBA	

Coaches:

Boys: Mike Menti

Girls: Rob Ranney

Timberlake 8th Grade Basketball 2016

Day	Date	Opponent	Place	Game Time	Depart	First Game
Thur	Jan 12th	CDA Charter	Away	4:00	??	girls
Wed	Jan 18th	St. Maries	Away	4:00	??	girls
Thur	Jan 19th	Bonnors Ferry	Home	4:00		girls
Tue	Jan 24th	Priest River	Away	3:30	??	boys
Thur	Jan 26th	Kellogg	Home	4:00		girls
Tue	Jan 31st	Bonnors	Away	4:30	??	boys
Wed	Feb 8th	Priest River	Home	3:30		girls
Thur	Feb 9th	Kellogg	Away	4:00	??	girls
Tue	Feb 14th	Lakeland	Home	4:00		boys
Wed	Feb 15th	CDA Charter	Home	4:00		girls
Fri/Sat	Feb 17-18	District Tournament	Bonnors	TBA	TBA	

Coaches:

Boys: I Curran Johnson

Girls: Bill Rider

Lakeland Junior High

15601 N Highway 41 Rathdrum, ID 83858

School Phone: 208-687-0661 Home Phone: Fax: 208-687-1510 tspear@lakeland272.org

Superintendent
Dr. Becky Meyer

Principal
Todd Spear

Athletic/Activities Director
Harrison Bertsch

Athletic Director
Todd Spear

7th Basketball (Boys) 2016-2017

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Jan. 17	* @ Kellogg Middle School (Lakeland vs Kellogg)	Kellogg Middle School	2:10PM	2:20PM	4:00PM
Monday	Jan. 23	* @ Priest River Jr. High (Lakeland vs Priest River)	Priest River Middle School	2:00PM	2:10PM	3:30PM
Wednesday	Jan. 25	@ Bonners Ferry (Lakeland vs Bonners Ferry)	Bonners Ferry Middle School	2:05PM	2:00PM	4:30PM
Monday	Jan. 30	* Timberlake Junior High School (Lakeland vs Timberlake)	Lakeland Junior High Gym			4:00PM
Tuesday	Jan. 31	* @ Coeur d'Alene Charter Academy (Lakeland vs Coeur d'Alene Charter)	CDA Charter Academy		2:55PM	4:00PM
Wednesday	Feb. 08	* Bonners Ferry (Lakeland at Bonners Ferry)	Lakeland Junior High Gym			4:00PM
Monday	Feb. 13	* Coeur d'Alene Charter Academy (Lakeland vs Coeur d'Alene Charter)	Lakeland Junior High Gym			4:00PM
Tuesday	Feb. 14	* Kellogg Middle School (Lakeland at Kellogg)	Lakeland Junior High Gym			4:00PM
Saturday	Feb. 18	* Lakeland at Priest River Tournament Bonners Ferry Kellogg Middle School Lakeland Junior High Priest River Jr. High	Priest River Middle School	TBA	TBA	8:00AM

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7th Basketball (Girls) 2016-2017

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Jan. 17	* @ Kellogg Middle School (<i>Lakeland vs Kellogg</i>)	Kellogg Middle School	2:10PM	2:20PM	4:00PM
Monday	Jan. 23	@ Priest River Jr. High (<i>Lakeland vs Priest River</i>)	Post Falls Middle School	2:10PM	2:00PM	3:30PM
Wednesday	Jan. 25	@ Bonners Ferry (<i>Lakeland vs Bonners Ferry</i>)	Bonners Ferry Middle School	2:05PM	2:00PM	4:30PM
Monday	Jan. 30	Timberlake Junior High School (<i>Lakeland vs Timberlake</i>)	Lakeland Junior High Gym		2:55PM	4:00PM
Tuesday	Jan. 31	* @ Coeur d'Alene Charter Academy (<i>Lakeland vs Coeur d'Alene Charter</i>)	CDA Charter Academy		2:00PM	4:00PM
Wednesday	Feb. 08	* Bonners Ferry (<i>Lakeland vs Bonners Ferry</i>)	Lakeland Junior High Gym			4:00PM
Monday	Feb. 13	Coeur d'Alene Charter Academy (<i>Lakeland vs Coeur d'Alene Charter</i>)	Lakeland Junior High Gym			4:00PM
Tuesday	Feb. 14	* Kellogg Middle School (<i>Lakeland vs Kellogg</i>)	Lakeland Junior High Gym			4:00PM
Saturday	Feb. 18	@ Priest River Jr. High (<i>Lakeland at Priest River Tournament</i>)	Priest River Jr. High	TBA	TBA	TBA

Lakeland Junior High

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Principal
Todd Spear

Athletic/Activities Director
Harrison Bertsch

Athletic Director
Todd Spear

8th Basketball (Boys) 2016-2017

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Jan. 10	* @ Lakes Middle School (Lakeland vs Lakes)	Lakes Middle School	2:30PM	2:40PM	3:45PM
Thursday	Jan. 12	* Canfield Middle School (Lakeland vs Cainfield)	Lakeland Junior High Gym			4:00PM
Tuesday	Jan. 17	* River City Middle School (Lakeland vs River City)	Lakeland Junior High Gym			4:00PM
Thursday	Jan. 19	* @ Post Falls Middle School (Lakeland vs Post Falls)	Post Falls Middle School		2:55PM	4:00PM
Tuesday	Jan. 24	@ Woodland Middle School (Lakeland vs Woodland)	Woodland Middle School	2:30PM	2:40PM	3:45PM
Tuesday	Jan. 31	* Woodland Middle School (Lakeland vs Woodland)	Lakeland Junior High Gym			4:00PM
Wednesday	Feb. 01	* Lakes Middle School (Lakeland vs Lakes)	Lakeland Junior High Gym			4:00PM
Monday	Feb. 06	* Post Falls Middle School (Lakeland vs Post Falls)	Lakeland Junior High Gym			4:00PM
Tuesday	Feb. 07	@ River City Middle School (Lakeland vs River City)	River City Middle School	2:30PM	2:40PM	4:00PM
Tuesday	Feb. 14	@ Timberlake Middle School (Lakeland vs Timberlake (B Team))	Timberlake Middle School		2:55PM	4:00PM
Thursday	Feb. 16	* Sandpoint Middle School (Lakeland vs Sandpoint (A Team))	Lakeland Junior High Gym			4:00PM
Friday	Feb. 17	@ Bonners Ferry (Lakeland at Bonners Ferry Tournament)	Bonners Ferry Middle School	TBA	TBA	TBA
Saturday	Feb. 18	@ Bonners Ferry (Lakeland at Bonners Ferry Tournament)	Bonners Ferry Middle School	TBA	TBA	TBA

Lakeland Junior High

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Harrison Bertsch

Athletic Director
Todd Spear

8th Basketball (Girls) 2016-2017

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Jan. 10	* Lakes Middle School (Lakeland vs Lakes)	Lakeland Junior High Gym			4:00PM
Thursday	Jan. 12	* @ Canfield Middle School (Lakeland vs Cainfield)	Canfield Middle School	2:30PM	2:40PM	4:00PM
Tuesday	Jan. 17	@ River City Middle School (Lakeland vs River City)	River City Middle School	2:30PM	2:40PM	4:00PM
Thursday	Jan. 19	Post Falls Middle School (Lakeland vs Post Falls)	Lakeland Junior High Gym			4:00PM
Tuesday	Jan. 24	Woodland Middle School (Lakeland vs Woodland)	Lakeland Junior High Gym			4:00PM
Tuesday	Jan. 31	@ Woodland Middle School (Lakeland vs Woodland)	Woodland Middle School	2:30PM	2:40PM	3:45PM
Wednesday	Feb. 01	* @ Lakes Middle School (Lakeland vs Lakes)	Lakes Middle School	2:30PM	2:40PM	3:45PM
Monday	Feb. 06	* @ Post Falls Middle School (Lakeland vs Post Falls)	Post Falls Middle School	2:30PM	2:40PM	4:00PM
Tuesday	Feb. 07	* River City Middle School (Lakeland vs River City)	Lakeland Junior High Gym			4:00PM
Tuesday	Feb. 14	@ Timberlake Middle School (Lakeland vs Timberlake (A, B combine))	Timberlake Middle School		2:55PM	4:00PM
Thursday	Feb. 16	* @ Sandpoint Middle School (Lakeland vs Sandpoint)	Sandpoint Middle School	2:00PM	2:10PM	4:00PM
Friday	Feb. 17	* Bonners Ferry (Lakeland at Bonners Ferry Tournament)	Bonners Ferry Middle School	TBA	TBA	TBA
Saturday	Feb. 18	* @ Bonners Ferry (Lakeland at Bonners Ferry Tournament)	Bonners Ferry Middle School	TBA	TBA	TBA

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Principal
Todd Spear

Athletic/Activities Director
Harrison Bertsch

Athletic Director
Todd Spear

Junior High Wrestling (Coed) 2016-2017

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Nov. 08	* Lakeland Invite Lakeland Junior High Lakes Middle School River City Middle School	Lakeland Junior High			4:00PM
Tuesday	Nov. 15	* Lakeland Invite Bonners Ferry Lakeland Junior High Timberlake Junior High School	Lakeland Junior High			4:00PM
Thursday	Nov. 17	* @ Timberlake Invite Lakeland Junior High Sandpoint Middle School Timberlake Junior High School	Timberlake Invite	2:25PM	2:40PM	4:00PM
Tuesday	Nov. 29	* @ Post Falls Invite Lakeland Junior High Post Falls Middle School River City Middle School	Post Falls Invite	2:30PM	2:40PM	4:00PM
Wednesday	Nov. 30	LJHS Picture Day (Wrestling Pictures)	Lakeland Junior High			3:00PM
Thursday	Dec. 01	* @ Kellogg Invite Bonners Ferry Kellogg Middle School Lakeland Junior High Lakes Middle School	Kellogg Invite	2:30PM	2:40PM	4:00PM
Tuesday	Dec. 06	* @ Woodland Invite Canfield Middle School Lakeland Junior High Woodland Middle School	Woodland Invite	2:30PM	2:40PM	4:00PM
Saturday	Dec. 10	* @ District 1 Tournament Canfield Middle School Lakeland Junior High Lakes Middle School Post Falls Middle School River City Middle School Sandpoint Middle School Woodland Middle School	District 1 Tournament		7:30AM	9:00AM

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

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:

		<u>Percent</u>	<u>Pay</u>
		1	\$262.00
Elementary Cross Country/Track Program			
Athol Elementary			
	Laura Bauman	1.5	\$393.00
	Lloyd Moe	1	\$262.00
Betty Kiefer Elementary			
	Matt Miller	1.5	\$393.00
	Mattie Jorgensen	1	\$262.00
Garwood Elementary			
	Matt Miller	0.4167	\$109.18
	Cassie Martines	0.4167	\$109.18
	Bill Miles	0.4167	\$109.18
	Joe Schwalbach	0.4167	\$109.18
	Jordan Way	0.4167	\$109.18
	Tesha Wrotenbery	0.4167	\$109.18
John Brown Elementary			
	Neal Bishop	1.5	\$393.00
			\$0.00
Spirit Lake Elementary			
	Connie Wilkerson	0.833	\$218.25
	Kimberly Hill	0.833	\$218.25
	Kerinsa Sanborn	0.833	\$218.25
Twin Lakes Elementary			
	Neal Bishop	1.5	\$393.00
	Terri Menti	0.25	\$65.50
	Rob Edelblute	0.25	\$65.50
	Erin Smith	0.25	\$65.50
	April Mueller	0.25	\$65.50
			\$3,471.29

Homework, Tutoring, or Activity Afterschool Program

Athol Elementary			
	Lloyd Moe-Morning Tutor Sessions	2	\$524.00
	Julie Anderson-Afterschool Tutor Sessions	2	\$524.00
Betty Kiefer Elementary			
	Corey Friis- Homework Club	2	\$524.00
	Carol Parrott--Homework Club	2	\$524.00
Garwood Elementary			
	Bill Miles- Hunter's Education	1.33	\$348.46
	Joe Schwalbach- Hunter's Education	1.33	\$348.46
	Stephen VonTill- Hunter's Education	1.33	\$348.46
John Brown Elementary			
	Phyllis Anderson- Sign Language Club	1	\$262.00
	Kelly Chaney- Homework Club	1.5	\$393.00
	Cassandra Shelton- Homework Club	1.5	\$393.00

Spirit Lake Elementary	Keely Clary- Homework Club	2	\$524.00
	Ann Matlock- Homework Club	2	\$524.00
Twin Lakes Elementary	LuAnn Cummings-Reading Club	2	\$524.00
	Heather Ogden- After School Math	2	\$524.00
Lakeland Junior High	Mary E. Ross - Math Book Study	2	\$524.00
	n/a	0	\$0.00
Timberlake Junior High	Lynn McGrath-Afterschool program	2	\$524.00
	Lynn McGrath- Additional Afterschool program	2	\$524.00
Lakeland High School	Michelle Stanford-Career Day Coordinator	2	\$524.00
	Tim Kiefer-Afterschool Weightroom Coordinator	2	\$524.00
Timberlake High School	Phil Zimmerman-MAD Coffee	1.33	\$348.46
	Jacqui Duran-MAD Coffee	1.33	\$348.46
	Mike Anderson-MAD Coffee	1.33	\$348.46
Mountain View High School	Linda Williams-Student Council	2	\$524.00
	Krista Bullard-Student Council	2	\$524.00
			\$10,998.76

Elementary Music Program (Evening Performances)

Athol Elementary	Dave Jones-Band	2	\$524.00
Betty Kiefer Elementary	Aaron Hayes	1.33	\$348.46
Garwood Elementary	Jimmy Morrison (General Music)	2	\$524.00
John Brown Elementary	Deon Goodwin (General Music)	2	\$524.00
Spirit Lake Elementary	n/a	0	\$0.00
Twin Lakes Elementary	Lindsay Hutson	2	\$524.00
			\$2,444.46

K-12 Ambassador Program (Civics/Human Rights/etc)

Athol Elementary

	n/a	0	\$0.00
Betty Kiefer Elementary			
	Rebecca Miller	1.5	\$393.00
Garwood Elementary			
	Cassie Martines	1.5	\$393.00
John Brown Elementary			
	Kelsie Badger	0.75	\$196.50
	Trisha Claussen	0.75	\$196.50
Spirit Lake Elementary			
	Patti Gabrick	1.5	\$393.00
Twin Lakes Elementary			
	Justine Litzco	1.5	\$393.00
Lakeland Junior High			
	n/a	0	\$0.00
Timberlake Junior High			
	n/a	0	\$0.00
Lakeland High School			
	Frank Viera	1.5	\$393.00
Timberlake High School			
	Amanda Kistler	0.75	\$196.50
	Jenny Whaley	0.75	\$196.50
Mountain View High School			
	n/a	0	\$0.00
			\$2,751.00
Senior Project			
Lakeland High School			
	Colleen Bevacqua	4	\$1,048.00
Timberlake High School			
	Jo Boren	3	\$786.00
Mountain View High School			
	Krista Bullard	2	\$524.00
			\$2,358.00
Community Garden Program			
John Brown Elementary			
	Fonda Mondoux-Stewart	2	\$524.00
			\$524.00
Afterschool Choir Program			
Twin Lake/Garwood Elementary			
	Jimmy Morrison	2	\$524.00
John Brown/Athol Elementary			
	Deon Goodwin	2	\$524.00
			\$1,048.00

Extra Duty Stipends	\$23,595.51
Benefits = 21%	\$4,955.06
TOTAL EXTRA DUTY	<u><u>\$28,550.57</u></u>

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

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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.

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

15506 N. Washington Street P.O. Box 39

Rathdrum, Idaho 83858

Phone: 208.687.0431 Fax: 208.687.1884 Web: sd272.k12.id.us

RESOLUTION 2016-07-11-A-REVISED

WHEREAS, the 1990 Idaho Legislature enacted a law (Section 33-705 Idaho Code), relating to the accounting of school activity funds and requiring the Board of Trustees to appoint those persons responsible for signing school account checks.

NOW, THEREFORE, be it resolved that the Board of Trustees of Lakeland Joint School District 272 appoints the following persons as the responsible parties for the accounting of student activity funds and as authorized agents to sign school account checks for the 2016-17 school year (FY16-17 fiscal year).

<u>School</u>	<u>Assistant Treasurers</u>	<u>Designated Signatory</u>
Athol	Marlys Blagden	Kathy Thomas
Spirit Lake	Tahnee Meehan	Kristie Mitchell
John Brown	Olivia Hanner	John Asher
Betty Kiefer	Debbie Hull	Lynn Paslay
Garwood	Tesha Wrotenberry	B. J. DeAustin
Twin Lakes	Pamela Davaz	Patricia Morrison
Lakeland Junior	Sharon Schell	Todd Spear or Georgeanne Griffith
Timberlake Junior	Dawn Castleton	Chris McDougall
Lakeland High	Chelsea Pursley	Trent Derrick
Timberlake High	Marie Woodward	Kurt Hoffman
Mountain View	Lara Carr	Paul Uzzi

ADOPTED, by the Board of Trustees of Lakeland Joint School District 272 on November 14, 2016.

Chairman

Brook A. Cunningham, District Clerk

Vacation Leave

Only full-time classified personnel are eligible for vacations. Full-time is based on thirty or more hours per week for twelve months. Vacation is computed based on the employees' date of hire in the eligible position.

Vacation entitlement is two weeks after one year of continuous full-time employment; three weeks after five years of continuous full-time employment; and four weeks after ten years of continuous full-time employment. In addition, one additional vacation day may be taken on Christmas Eve or the day after Thanksgiving.

Vacation time may not accrue from one year to the next.

Upon approval of the Superintendent or designee, aAny employee eligible for four weeks of annual vacation may elect to be paid for up to one week instead of taking the time as paid vacation. The pay rate and hours paid will be based on what is in place at the time the payment is made.

Vacation time is a benefit while employed and employees are not entitled to any unused vacation time or pay when terminating employment.

Nothing in this policy guarantees approval of the granting of specific days as annual vacation leave in any instance. Each request will be judged by the District in accordance with staffing needs.

Policy History:

Adopted on: April 14, 2008

Revised on: July 14, 2008

Revised on: July 13, 2015

Prior district policy Article V, section H.

The purpose of the proposed Region 1 Support Center documents are for the Superintendent to be able to explain to your board what the centers are about and how a roll-out might look so they can make an informed decision one way or another regarding participation.

Superintendent Ybarra's office has requested a commitment letter be signed by participating district superintendents and sent to Superintendent Ybarra's office. Were this to be passed by the legislature, there will be no fee asked for participation at least for the first year. Agreements would run one year at a time.

Region 1 Support Center Business Plan

Vision: *Collaboration, coordination, and communication of Professional Development and Services and Service Providers among districts to provide equitable educational opportunities and support to students and staff.*

NEEDS ASSESSMENT – REGION 1

The prioritized Service Cooperative goals are based upon a statewide survey administered in August/September of 2016 and broken down into regions.

Purpose: To prioritize the highest needs for Year 1 in Region 1.

Region 1: Based upon survey results from 11 districts & 6 charter schools.

Region 1 Prioritized Needs:

1. Compliance related Special Education Services:
 - School Psychologist
 - OT/PT
 - SLP
2. Work with districts to attain and retain highly qualified staff
3. Prevention and Intervention Services including:
 - Suicide Prevention
 - Regional Crisis Response Training
 - Student Assistance Programs
4. Emergency need in case of unexpected staff changes
5. Link districts to services available (University of Idaho ROC-On for school improvement and professional development; SDE related services based upon state initiative and legislative priority)
 - (Ex) Core Coaches, School Improvement, Capacity Building, Math Initiative, Advanced Opportunities, Career and College Advisor
6. Educational Technology Training
7. E-Rate administration
8. Teacher Professional Development
9. School nursing
10. College and career counseling
11. Career Ladder
12. Internet safety

Region 1 Support Center Business Plan

Vision: *Collaboration, coordination, and communication of Professional Development and Services and Service Providers among districts to provide equitable educational opportunities and support to students and staff.*

Timeframes listed throughout the plan are based upon ideal conditions and circumstances

GOVERNANCE

Position	Description	Means of Evaluation
Executive Director	To fulfill the vision and objectives of the Regional Support Center	Evaluated annually by the Regional Support Center Board
Regional Support Center Board	To oversee the Regional Support Center and evaluate the Executive Director	Board reflection on direction and progress made Meets monthly with the Executive Director
Advisory Overview	Provide input to the Executive Director on the goals, objectives, and performance of the Regional Support Center	Board reflection on direction and progress made Feedback during Region 1 Superintendent meetings regarding services provided Survey completed annually

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Region 1 Support Center Business Plan

Vision: *Collaboration, coordination, and communication of Professional Development and Services and Service Providers among districts to provide equitable educational opportunities and support to students and staff.*

FUNDING

Action	Strategy	Timeline		Resources Needed	Persons Responsible	Means of Evaluation
Secure startup funding from the Idaho Legislature	Work with legislators to create urgency for the line item in Superintendent Ybarra's budget request to JFAC. Request funding for the first year and a commitment for a 3-year rollout.	Fall 2016 through end of legislative session		\$300,000: Director Salary Assistant Salary Site Travel Legal Services Office Expenses	Superintendents	Funding appropriated through JFAC
No participation fee first year Study participation fee	Executive Director will evaluate participation fee need in the first year	2017	2018		Executive Director Board Superintendents	Recommendation to Board and Advisory group May of 2018
For the first year, funding will flow through the SDE to the		2017	2018		Executive Director Board	Executive Director and Regional Support Center Board will make a recommendation for subsequent years in Spring of 2018

Region 1 Support Center Business Plan

Vision: *Collaboration, coordination, and communication of Professional Development and Services and Service Providers among districts to provide equitable educational opportunities and support to students and staff.*

cooperative.					SDE	
The district will pay a fee for services determined through an MOU between the Regional Support Center & district. Funding will be from state appropriation.	MOU Ongoing	7/2017	7/2018		Executive Director Districts	MOU developed and signed.
Recommendation regarding cost, membership fees, and funding for subsequent years will be made based upon cost effectiveness and other factors.	Documentation kept over the first year. Research re: other sources of funding	7/2017	7/2018		Executive Director Board Advisory Oversight	Recommendation to districts and SDE

Region 1 Support Center Business Plan

Vision: Collaboration, coordination, and communication of Professional Development and Services and Service Providers among districts to provide equitable educational opportunities and support to students and staff.

REGION 1 SUPPORT CENTER DEVELOPMENT

Action	Timeline	Resources Needed	Persons Responsible	Means of Evaluation
<p>Each District Superintendent will discuss the Regional Support Center concept with their boards to determine level of commitment.</p>	<p>November 2016 board meeting</p>	<p>Copy of survey results Business plan</p>	<p>Participating Administrators</p>	<p>Discussion and commitment at November Region 1 superintendents' meeting</p>
<p>A letter will be signed by participating District Superintendents regarding commitment and sent to Superintendent Ybarra's office.</p>	<p>November superintendent regional meeting</p>		<p>Support Center Committee</p>	<p>Letter of commitment from District Superintendents & Board of Trustees</p>
<p>Support Center committee will create a job description for the Executive Director.</p> <p>The Executive Director will be credentialed for administration in the State of Idaho & be an experienced administrator.</p> <p>Salary will be commensurate with prior experience.</p>	<p>February, 2017</p>	<p>Job description</p>	<p>Support Center Committee</p>	<p>Job description created</p>
<p>A committee consisting of administrators will interview applicants. Final approval will be made by the State</p>	<p>Post legislative session: Spring of 2017</p>		<p>Superintendents and other administrators</p>	<p>Interview questions based upon vision and objectives Interview Final approval by the State Superintendent Person hired Start date TBD</p>

Region 1 Support Center Business Plan

Vision: Collaboration, coordination, and communication of Professional Development and Services and Service Providers among districts to provide equitable educational opportunities and support to students and staff.

Superintendent					
The Executive Director will secure an affordable neutral location for an office and support center.	Post legislative session: Spring of 2017		Executive Director	Site obtained	
The Executive Director will facilitate the formation of a Board consisting of: 2 Administrators 1 SDE related staff 1 from industry 1 Region 1 board of trustees member Meets 1/month for 1.5 hours prior to superintendent regional meeting	Post legislative session: Spring of 2017		Superintendents & other Administrators Executive Director	Approval of board members by administrative group. Board formed.	167
Formation of Overview Advisory panel consisting of Regional Superintendents (in conjunction with monthly meeting)	Post legislative session: Spring of 2017		Executive Director in conjunction with administrator recommendation	Regular agenda item at Superintendent meetings Notes taken during feedback session	
The Executive Director will hire a full or part-time administrative assistant dependent upon funds available	Post legislative session: Summer of 2017	Job description created	Executive Director	Assistant hired	

Region 1 Support Center Business Plan

Vision: *Collaboration, coordination, and communication of Professional Development and Services and Service Providers among districts to provide equitable educational opportunities and support to students and staff.*

The Executive Director will secure a lawyer to assist in MOU development based upon district need.	Summer of 2017		Executive Director	Lawyer hired	
The Executive Director will ensure the beginning focus is centered upon Needs Assessment priorities determined in the Fall of 2016 Survey, administered statewide, and prioritized by Region 1.	Post legislative session: Spring/Summer 2017	Survey priorities	Executive Director	# MOUs based upon need Linked professional development (U of I; districts, etc.) Survey to administrators and board to determine satisfaction and determine priorities for 2018-2019	
Executive Director will meet with each superintendent/administrator to determine need.	Post legislative session: Spring/Summer 2017	By appointment	June 2017	Appointments made Notes from meeting	168
Based upon need and participation, an MOU will be developed between Support Center and participating districts.	Post legislative session: Spring/Summer of 2017	MOU	Executive Director Lawyer	MOUs developed and signed	

Region 1 Support Center Business Plan

Vision: *Collaboration, coordination, and communication of Professional Development and Services and Service Providers among districts to provide equitable educational opportunities and support to students and staff.*

PROFESSIONAL DEVELOPMENT

Action	Timeline	Resources Needed	Persons Responsible	Means of Evaluation
The Executive Director will facilitate communication and collaboration between districts and the U of I centered SDE related programs such as School Improvement, Math initiative, core coaches, etc.	Ongoing 2017-18	Currently available	Executive Director	Attendance at monthly ROC-on meetings
U of I services and school improvement group (ROC-on)			Notes from collaboration More connections made with existing services	
The Executive Director will make connections between districts in local efforts for PD		Research and discussions	Executive Director	Discussions with Superintendents during Advisory portion of Superintendent meeting agenda
Administrators			Individual meetings	
The Executive Director will review regional need in PD and help districts collaborate in the development of plans.	Research and discussions	Executive Director	Discussions with Superintendents during Advisory portion of Superintendent meeting agenda	
Administrators		Survey in the Spring of 2017		
The Executive Director will determine whether districts needs can be met using existing staff at other districts, and whether those staff can be shared.			Executive Director	Discussions with Superintendents during Advisory portion of Superintendent meeting agenda
			Administrators	Individual meetings

**Region 1 Support Center
Business Plan – Situational Analysis
October, 2016**

Vision Statement: *Collaboration, coordination, and communication of Professional Development and Services and Service Providers among districts to provide equitable education opportunities and support to students and staff.*

Objectives:

- **To provide equitable, flexible, and affordable opportunities and resources for participating school districts.**
- **To maximize district resources regardless of budget and location.**
- **To connect and maximize professional development and collaboration opportunities between districts.**
- **To assist all districts in meeting federal, state, and local requirements.**

What is a Regional Support Center?

A North Idaho Region 1 Support Center would allow participating school districts to work cooperatively and plan to create economies of scale through the consolidation and distribution of services across our region, which includes many rural communities. In order to determine the highest priority of services needed, a statewide survey was devised and administered by a Region 1 committee of superintendents in August and September of 2016. The committee then reviewed the highest needs of Region 1 and some charter schools. Eleven of thirteen district superintendents responded as well as four charter school responses.

A Region 1 Support Center would be located in an existing, available facility in Region 1 and would serve participating school districts and charter schools in North Idaho. It would not be a separate school which generates much of its funding through student attendance. Instead, funding would be generated through Memorandum of Understandings (MOU) between the center and individual districts based upon needed services. The Regional Support Center would consist of 2 dedicated staff who would facilitate and help provide the top services identified in the survey, and others as identified in the future. The top services identified currently include essential and required special education services as mandated by federal law, recruiting and retaining highly qualified staff, prevention and intervention services, and the facilitation of emergency services in case of mid-year staffing needs. Please review the top 12 needs identified in the Needs Assessment portion of the business plan.

A Regional Support Center could also assist districts in implementing state-funded services such as career and college advisors, support for Native American students, and literacy interventions. In the future, we envision a Regional Support Center would expand services to include such possible areas as the following:

- Public relations
- Curriculum
- Instructional coaching
- Business operations
- Data processing
- Payroll

**Region 1 Support Center
Business Plan – Situational Analysis
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- Fingerprinting
- Network support
- Statewide computer networks
- Traffic safety education
- Construction management
- Homeless transportation
- Para-educator training
- Other special education services driven by district need.

Critically, the establishment of a Regional Support Center should not be seen as an attempt to consolidate school districts. Rather, it should be seen as an entity designed to assist districts by finding or procuring the resources needed to raise student achievement and distributing those resources among them. Although there is a Support Center Board and an Administrator Advisory group identified in the plan to help with direction, feedback and evaluation, it should not be viewed as injecting an unnecessary layer of administrative bureaucracy. A Regional Support Center should be seen as a cooperative collective solution to meet the needs of both Idaho's most underserved rural school districts and their students as well as serve the needs of larger districts.

The initial \$300,000 core funding request would ultimately constitute a small percentage of the potential revenues generated. It would pay for the salary of an Executive Director, a part-time fiscal manager, office space and expenses, travel expenses, and legal services. Region 1 superintendents believe it is important to request a 3-year roll-out commitment from the legislature to produce stability as an economy of scale is created. Like any business, generating income requires time, growth, and commitment. The proposed Regional Support Center would not generate ADA as an income stream but would generate income through MOU agreements between the Center and cooperating districts.

- *In the state of Washington, for every \$1 in core funding, Washington's Educational Service Districts returned \$50 in educational programs and services—or \$235 per every student in Washington. Without the small amount of core funding requested (seed money) to establish the Service Cooperative, student services will continue to decrease with costs to the state continuing to increase. Stable core funding ultimately generates revenue and educational services at no additional cost to the state. Washington State has developed their services over a period of 50 years.*

What can a Regional Support Center accomplish?

Smaller districts often have fewer resources and fewer people who can devote time and energy to finding creative solutions to educational needs. These districts could rely on the Regional Support Center to help find, procure and/or distribute essential and required services. However, the state's larger school districts could also take advantage for cost efficiency, resource sharing, technical assistance, and program implementation. *The greatest benefit offered by establishing a Regional Support Center would be to make educational services more equitable for all students in participating districts regardless of district location.*

**Region 1 Support Center
Business Plan – Situational Analysis
October, 2016**

Summary of Proposal for a Region 1 Support Center

The governance of the Regional Support Center would reside with a Regional Support Center Board and the 13 superintendents in Region I as well as participating charter school administrators. The districts are:

- Avery #394
- Boundary County #101
- Coeur d’Alene #271
- Kellogg #391
- Kootenai #274
- Lake Pend Oreille #084
- Lakeland #272
- Mullan #292
- Plummer/Worley #044
- Post Falls #273
- St Maries #041
- Wallace #393
- West Bonner County #083

The charter schools are:

- Forrest Bird Charter School
- Coeur d’Alene Charter Academy
- North Idaho STEM Academy
- Kootenai Bridge Academy

The Executive Director of the Regional Support Center would report directly to the Support Center Board as well as report to the Region I superintendents monthly for feedback and guidance. The Executive Director would not report to either the State Department of Education or the State Board of Education. The annual performance review of the Executive Director and a measurement of progress made by the Regional Support Center would be conducted by the Center Board with significant input from the superintendents of cooperating districts and administrators of participating charter schools.

The core funding request of \$300,000 by the Office of the Superintendent of Public Instruction (OSPI) is specifically for the hiring of an Executive Director, an administrative assistant who would perform the function of a fiscal/contracts officer, site location, MOU development, and other business costs. Region I Superintendents have indicated the hiring of an Executive Director to be critical to the successful establishment of a Regional Support Center. Individually or collectively, they do not have the time or resources to run such a center, and dedicated staff is necessary.

**Region 1 Support Center
Business Plan – Situational Analysis
October, 2016**

Please review the Business Plan for details and possible timeline based upon ideal scenarios.

Regional Support Center Agreements

On an annual basis, each participating district or charter school would negotiate with the Executive Director of the Regional Support Center for a list of needed services and pricing for the upcoming school year. In the first year, the Executive Director would focus on building the infrastructure for services identified in the 2016 survey. The Executive Director would then pool each individual district's request together to determine the number of FTEs necessary to meet the collective request of each district. For example, one School Psychologist FTE or Nurse may over the course of a month visit five to six districts on a routine and consistent schedule. Each district would only pay for the actual time the nurse spends in their district plus mileage, while the nurse is paid full time for spending 160 hours over the course of a month visiting the five to six school districts. Agreements between districts and the Regional Support Center would be driven by Memorandum of Understandings (MOU).

Other States

The following represents services offered by support centers (referred to generally as Educational Service Districts, or ESDs) in mature programs and services across 45 states:

- Math, Science and STEM Coordination and Training: ESDs improve math and science instruction by providing equitable access to technical assistance and quality professional development. Current research confirms teaching practices aligned to math and science standards increase content knowledge among students. For example, algebra, geometry and biology students of teachers who have participated in professional development demonstrated higher levels of achievement.
- ESDs provide both Special Education and Student Support Services to districts throughout each state. In Special Education, direct services are provided to many of the state's smallest districts, and targeted support is assured for all districts in the state. In the area of student support, ESDs work closely with Office of the Superintendent of Public Instruction to provide support to educators, families, students and community partners in creating high quality learning environments.
- ESDs provide the latest evidence-based research and best instructional practices in literacy instruction and assessment, consistent with OSPI's completed strategic plan to fully implement the Common Core State Standards for English Language Arts (ELA).
- ESDs are working to assure students are kindergarten-ready by providing professional development and implementation support for early learning opportunities.
- Technical assistance and overall program coordination for programs may serve income-

Region 1 Support Center
Business Plan – Situational Analysis
October, 2016

eligible families and their children, prenatal to age five. Continued funding will ensure statewide capacity to offer comprehensive education, health, nutrition, and family support services to ensure all students are kindergarten ready.

- ESDs work to assure that district implementation of Teacher / Principal Evaluation Programs is efficient and effective. State ESDs often host regional opportunities to learn about student growth and plan for local implementation. Expert practitioners are identified to train district leaders in the methodologies and tools that serve to build professional expertise.
- State ESDs deliver common core training in English Language Arts and Mathematics to districts statewide. Teacher leaders/coaches are identified who are a crucial component of systemic statewide implementation efforts for Core Standards in Mathematics, English Language Arts and Science. Coaches support district implementation efforts and collaborate at the state, regional, district, and local levels to build coherence in supporting effective implementation of the CCSS and Science Standards, by focusing on shifts in instructional practice to increase student learning across each state.
- ESDs partner with the OSPI to support a statewide system to provide strong regional support to improve student achievement in all schools, especially those that struggle. ESDs focus support on Priority and Focus schools across the each state by delivering professional development aligned to school improvement plans, for teachers and leaders in the school communities. ESDs are proving to lead schools in a powerful and effective accreditation process. The Association of Educational Services Districts has expanded accreditation services in order to meet demand and ensure our state’s high schools are meeting high quality standards. The Idaho State Department of Education has already wisely invested in such programs as Capacity Builders, various leadership programs such as the Idaho Superintendent’s Network and a Principal’s Network, and Common Core Coaching to name a few.

Conclusion

The core vision of the North Idaho Regional Support Center is about achieving *economies of scales* for districts no matter the size, location, or budget of the district. Just as importantly, it would assist the State of Idaho in achieving *educational equity* for students in every school district by bringing qualified staff to districts only for the time required by those districts.

The timeframes in Business Plan are based upon ideal conditions and circumstances.

LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

School _____ GE
 Oct-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																				
3																				
4																		0.5		
5															1				7	
6																				
7																				
8																				
9																				
10																				
11																				
12																				
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0.5	7	0

ADMINISTRATOR'S SIGNATURE BJ DeAustin

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

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

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

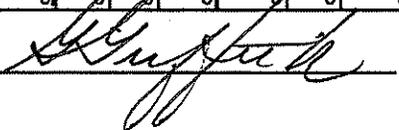
Report suspension of .5 day or more. Report the total number of days suspended, not the incidents.

RECEIVED NOV 02 2016

LAKELAND JOINT SCHOOL DISTRICT #272 Discipline Report

School__ Lakeland Jr. High School
Oct-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																					
3																					
4																					
5																					
6																					
7								1			1	1						1		2	
8												1								1	
9																					
10																					
11																					
12																					
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

ADMINISTRATOR'S SIGNATURE 

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

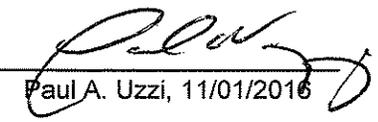
Report suspension of .5 day or more. Report the total number of days suspended, not the incidents.

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LAKELAND JOINT SCHOOL DISTRICT #272
Discipline Report

School: MOUNTAIN VIEW ALT HIGH SCHOOL
 Month/Year: OCTOBER 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																						
1																						
2																						
3																						
4																						
5																						
6																						
7																						
8																						
9																						
10																						
11																						
12																						
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

ADMINISTRATOR'S SIGNATURE 
 Paul A. Uzzi, 11/01/2016

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

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

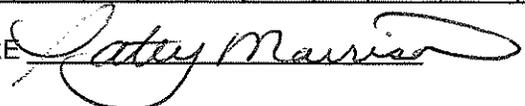
LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

School Twin Lakes Elementary
 Month/Year October 2016

RECEIVED NOV 01 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																				
1																				
2																				
3																				
4																				
5																				
6																				
7																				
8																				
9																				
10																				
11																				
12																				
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

ADMINISTRATOR'S SIGNATURE 

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 P=Possession
 U=Under the Influence/Use

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

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

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

LAKELAND JOINT SCHOOL DISTRICT #272
 Discipline Report

RECEIVED NOV 01 2016

School__ Betty Kiefer Elementary
 Month/Year __ October 16

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

ADMINISTRATOR'S SIGNATURE 

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

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

LAKELAND JOINT SCHOOL DISTRICT #272
Discipline Report

School _____ THS

Date: October 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																						
1																						
2																						
3																						
4																						
5																						
6																						
7																						
8																						
9			1					1			1		1								10	
10			4							10									10	6		
11										1	1								2			
12			1							2									1	2		180
TOTAL	0	0	6	0	0	0	0	1	0	13	2	0	1	0	0	0	0	0	13	18	0	

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
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LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

School__ Twin Lakes Elementary
 Month/Year __ October 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																				
1																				
2																				
3																				
4																				
5																				
6																				
7																				
8																				
9																				
10																				
11																				
12																				
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

ADMINISTRATOR'S SIGNATURE _____

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

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

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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

RECEIVED NOV 07 2016

School _____ TJHS
 Date: October, 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																						
1																						
2																						
3																						
4																						
5																						
6																						
7																						
8																						
9																						
10																						
11																						
12																						
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

ADMINISTRATOR'S SIGNATURE 

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

BEH= Inappropriate Behavior
 FTG= Fighting
 INS= Insubordination
 HAR= Harrassment
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 EXP=Expulsion

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LAKELAND JOINT SCHOOL DISTRICT #272

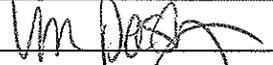
Discipline Report

School__ Betty Kiefer Elementary

Month/Year __ October 16

RECEIVED NOV 01 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																						
1																						
2										1									0.5			
3																						
4																						
5											1								2			
6																						
7																						
8																						
9																						
10																						
11																						
12																						
TOTAL																						

ADMINISTRATOR'S SIGNATURE 

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 - P=Possession
 - U=Under the influence/Use
 - BEH= Inappropriate Behavior
 - FTG= Fighting
 - INS= Insubordination
 - HAR= Harrassment
 - BULL= Bullying
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LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

School_ SLE

Month/Year _ October 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																				
1																				
2																				
3												0.5						0.5		
4												2						2		
5																				
6											2							2		
7																				
8																				
9																				
10																				
11																				
12																				
TOTAL	0	0	0	0	0	0	0	0	0	0	2	2.5						4.5		

ADMINISTRATOR'S SIGNATURE _____ Kristine Mitchell

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

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

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

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

LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

School__ Lakeland High School
 10-1-2016 Through 10-31-2016

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																				
1																				
2																				
3																				
4																				
5																				
6																				
7																				
8																				
9	1	3	2															3	1	
10																				
11				3	3	3												9		
12				1	1	1						2	1					7	4	
TOTAL	1	2	1	4	4	4	0	0	0	0	0	0	2	1	0	0	0	19	5	0

ADMINISTRATOR'S SIGNATURE Jimmy Hoffman

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

FTG= Fighting
 INS= Insubordination
 HAR= Harrassment
 BULL=Bullying
 VAN= Vandalism
 WPN=Weapon
 PRO= Profanity
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