

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 Wednesday, May 23, 2012, beginning at 6:00 PM in the Administrative Offices, 15506 N. WASHINGTON ST., RATHDRUM, ID 83858.

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

- A. **Call to Order 5:00 p.m.**
- B. **Executive Session as authorized by Idaho Code 67-2345 (b) 5:00 p.m.**
 - 1. Student 2012-F
 - 2. Student 2012-G
- C. **Welcome Visitors/Pledge of Allegiance 6:00 p.m.**
- D. **Approve Agenda**
- E. **Consent Agenda**
 - 1. Minutes of Previous Meeting(s) -Regular Meeting of 04/09/2012 3
 - 2. Regular and Special Bills 9
- F. **Report and Presentation Agenda**
 - 1. LEA
 - 2. Visitor Presentations
 - 3. Staff Reports
 - a. Sara Teel- Technical Math Pilot Program
 - b. Tom Taggart - Financial
 - c. Brad Murray-2012/2013 School Calendar 23
- G. **Action Agenda**
 - 1. Approve/deny the hiring of new personnel
 - 2. Approve/deny Adoption of Bond Resolution (Series 2012 Refunding Bonds) 28
 - 3. Approve/deny Adoption of Post-Issuance Tax Compliance Procedures 78
 - 4. Approve/deny Notifications of Staff Resignations/Retirements as presented
 - 5. Approve/deny Agreement with the Idaho State Transportation Department granting the State a Temporary Easement for Bridge Construction 82
 - 6. Approve/deny to table Tort Claim
 - 7. Approve/deny Memorandum of Understanding with the Kootenai County Office of Emergency Management for transportation services of the general public in the event of an emergency 85
 - 8. Approve/deny declaring Student 2012-F and parent a habitual truant
 - 9. Approve/deny declaring Student 2012-G and parent a habitual truant

10. Approve/deny text book adoption- piloted courses	89
11. Approve/deny a preliminary calendar for the 2012/2013 school year as presented	
H. <u>Discussion Agenda</u>	
1. Early Release for Collaboration at the Elementary Schools	91
2. KTEC	
3. Public Comment Policy	92
4. Correspondence	
a. Balsar Estates Excision	95
b. Discipline Reports	102
c. Other	

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
EXECUTIVE SESSION AND REGULAR BOARD MEETING, APRIL 9, 2012**



**6:30 p.m. Executive Session
7:00 p.m. Regular Meeting**

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Meeting Location

Lakeland Joint School District Administrative Offices
15506 N Washington Street

BOARD MEMBERS PRESENT

Chairman Larry Brown (Zone 5)
Trustee Kyle Olmstead (Zone 1) (Not Present for
Executive Session)
Trustee John Shaffer (Zone 2)
Trustee Tim Skubitz (Zone 3)
Trustee Brian Wallace (Zone 4)

ADMINISTRATION PRESENT

Superintendent Dr. Mary Ann Ranells
Assistant Superintendent Brad Murray

Director of Business Tom Taggart
Clerk Brook Cunningham

A. CALL TO ORDER 6:30 P.M.

Vice Chairman Wallace called the meeting to order at 6:30 p.m.

B. EXECUTIVE SESSION AS AUTHORIZED BY IDAHO CODE 67-2345(b) 5:30 PM

At 6:31 p.m. Vice Chairman Wallace announced the next order of business would be consideration of the Board recessing into executive session as authorized by Idaho Code 67-2345 (b). After a full and complete discussion, upon motion duly made by TRUSTEE SHAFFER and seconded by TRUSTEE SKUBITZ the following resolution was presented:

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

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:

	YES	NO	NOT PRESENT
Chairman Larry Brown	X		
Trustee Kyle Olmstead			X
Trustee Shaffer	X		
Trustee Tim Skubitz	X		
Trustee Brian Wallace	X		

Minutes of the Executive Session

Administration in attendance included, Superintendent Dr. Mary Ann Ranells, Assistant Superintendent Brad Murray, Director of Business and Operations Tom Taggart and Clerk Brook Cunningham.

The Board adjourned from Executive Session at 6:50 p.m.

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

At 7:05 p.m. Vice Chairman Wallace gave welcome to all of those who were in attendance followed by the pledge.

D. Approve Agenda

Motion was made by TRUSTEE SKUBITZ and seconded by TRUSTEE SHAFFER to approve the agenda as presented. Motion carried with all ayes.

E. Consent Agenda

1. Minutes of Previous Meeting(s) -Regular Meeting of 03/12/2012 & Special Meeting 03/14/2012
2. Regular and Special Bills

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

F. Report and Presentation Agenda

1. LEA

No LEA presentation.

2. Visitor Presentations

***THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
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Kathy Thomas Principal at Athol Elementary shared projects that students have been working on in which one focus has been writing. Teacher Julie Anderson also presented books that students had created about themselves.

Kathy Thomas also informed that the PBIS program is still in place however this is the last year that it is being supported by the State with a coach.

1. Staff Reports

a. Tom Taggart – Financial

Tom Taggart informed that Administration is reviewing the impacts that the failure of the levy will have on this District this summer. There will be no furniture purchases this summer. Additionally, small roofing and carpeting projects will be put on hold. Tom would like the Board to conduct a workshop at the May Board meeting to discuss the levy. He also suggested the possibility of a bigger contingency in the General Fund be allocated in case of an emergency. He also reported that he had been informed that 127 Lakeland students are enrolled to go to the charter thus so far. He was hoping to get a breakdown by school and grade level to figure out staffing but that information isn't readily available yet. Legislation did pass the 97% funding protection the Governor has not signed it yet. If the Governor does not sign it will become law anyhow.

b. Brad Murray-Timberlake High School Assistant Principal Search

Brad Murray presented the timeline for the Assistant Principal search which has been made a part of these minutes herewith. There are 22 applicants in the pool so far in which 4 have not fully completed the application process. Brad informed out of those applications about 4 or 5 are internal and the rest are outside of the District. Administration should have a recommendation for the May Board Meeting.

G. **Action Agenda**

1. Approve/deny the hiring of new personnel

Motion was made by TRUSTEE SKUBITZ and seconded by TRUSTEE OLMSTEAD to approve the hiring of new personnel as presented. A list of the recommended personnel has been made a part of these minutes herewith. Motion carried unanimously.

***THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
EXECUTIVE SESSION AND REGULAR BOARD MEETING, APRIL 9, 2012***

2. Approve/deny the Superintendent's recommendation to hire Chris McDougall as the Timberlake Junior High Principal beginning the 2012-2013 school year

Motion was made by TRUSTEE SHAFFER and seconded by TRUSTEE OLMSTEAD to approve the Superintendent's recommendation to hire Chris McDougall as the Timberlake Junior High Principal beginning the 2012-2013 school year. Hearing all ayes motion carried unanimously.

3. Approve/deny Notifications of Staff Resignations/Retirements as presented

Motion was made by TRUSTEE WALLACE and seconded by TRUSTEE OLMSTEAD to approve the Notifications of Staff Resignations/Retirements and additionally approving the leave request submitted. Those notifications and requests have been made a part of these minutes herewith. Hearing all ayes motion carries.

4. Approve/deny leasing buses for transporting students to the Senior Graduation Parties

Motion was made by TRUSTEE OLMSTEAD and seconded by TRUSTEE SKUBITZ to approve leasing buses for transporting students to the Senior Graduation Parties.

The Board was informed that Timberlake would be going to StoneRidge once again and Lakeland would be going to Triple Play.

Motion carried with all ayes.

5. Approve/deny District Teacher of the Year per Administration's recommendation

Motion was made by TRUSTEE SKUBITZ and seconded by TRUSTEE SHAFFER to approve Administration's recommendation for Teacher of the Year. Motion carried unanimously with Trustee Olmstead abstaining from vote.

6. Approve/deny to establish a Levy Work Session for May 14, 2012 at 6:00 p.m. prior to the Regular Board Meeting

Motion was made by TRUSTEE SHAFFER and seconded by TRUSTEE SKUBITZ to approve establishing a Levy Work Session for May 14, 2012 at 6:00 p.m. prior to the Regular Board Meeting.

Brief discussion took place.

Motion was made by TRUSTEE OLMSTEAD and seconded by TRUSTEE SHAFFER to amend the motion to change the time to 5:00 p.m.

Motion carried unanimously as amended.

***THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,
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7. Approve/deny Timberlake Junior High Spring Track Schedule

Motion was made by TRUSTEE OLMSTEAD and seconded by TRUSTEE SKUBITZ to approve the Timberlake Junior High Spring Track Schedule as presented. Motion carried unanimously.

H. **Discussion Agenda**

1. KTEC

Dr. Ranells informed that there would be a KTEC Executive Board meeting on April, 20th, 1:30 p.m. located at the Midtown Center. Construction and staffing will be on the agenda.

Additionally, Tom Taggart informed that Mark Cotner has started interviewing for teaching positions and is expected to have recommendations for the Board next week. The 3 school district business managers have been working with Mark. Tom also reported that the construction team is doing an excellent job.

Kathy Thomas also briefed the Board on Mark Cotner's presentation to her 6th graders and how inspiring he was. An email from Mark Cotner regarding this presentation has been made a part of these minutes herewith in Other Correspondence.

2. Awards Banquet May 4, 2012

Dr. Ranells informed the members of the Board that the Awards Banquet is scheduled for May 4, 2012 at the Coeur d'Alene Resort starting with the social hour at 5:30 p.m. and dinner at 6:30 p.m.

3. Balsar Estates hearing for excision and annexation

Dr. Ranells informed that a hearing for the Balsar Estates excision and annexation would be scheduled in the 1st part of May. She informed that it was not necessary for anyone to attend but Tom Taggart might attend along with any Board members who might be interested in attending.

4. Public Comment Policy

Trustee Brian Wallace commented this was on the agenda per his request. He is looking for a policy that allows some flexibility if someone would like to speak at a Board meeting they can without having go through a process and waiting until the next Board meeting. Clerk Brook Cunningham compiled example policies from other districts for the Board to review. Trustee Wallace informed that he liked Post Falls' policy. Tom Taggart informed that Administration would re-format the Post Falls policy to present to the Board at the next meeting for review.

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5. Canvassed results from the March 13, 2012 Election

The Official Canvass from Kootenai and Bonner County has been discussed and entered within these minutes.

6. Correspondence

a. Discipline Reports

The Discipline Reports provided have been made a part of these minutes herewith.

b. Other

Other correspondence included an email from KTEC Director Mark Cotner to Dr. Ranells complimenting the 6th graders at Athol Elementary. Additionally, a copy of a letter was provided by Garwood Principal BJ DeAustin authored by Executive Director of the Ronald McDonald House Mike Forness. Both of these items have been made a part of these minutes herewith.

Chairman Brown informed that the Superintendent Evaluation form had been provided for the Board members to review. He would like to do a workshop to discuss the process of the evaluation and if the Board members would like to revise the document to bring those suggestions forward for discussion. It was agreed the Board would workshop this item on May 14th along with the levy workshop.

Discussion also took place about the Board Self-Evaluation.

Vice Chairman Wallace gaveled adjournment at 8:06 p.m.

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
May 23, 2012

Bills Presented for Approval of Payment:

Gross Salaries		1,482,650.07	
Gross Benefits		401,307.04	
Domino's Pizza	Title I Parent Involvement (BKE)	307.00	77529
Riddle, Susan	Petty Cash Replenishment	102.14	77530
Idaho State Treasurer's Office	Application Fee for Bond Guaranty	500.00	77531
Barnes, Julia	Expense Claim Reimbursement	10.00	77532
Cenex Cooperative Supply	Unleaded Gas, #2 Dyed Diesel	13,320.67	77533
Chartwells	March 2012 Food Service	131,765.32	77534
DeAustin, BJ	March 2012 Mileage	18.45	77535
Haselip, Cynthia	Expense Claim Reimbursement	58.00	77536
Herff-Jones	Graduation Materials (THS)	647.71	77537
Horne, Leanna	March 2012 Mileage	74.97	77538
HRNNI	2012 Membership Fee (Herndon)	35.00	77539
Lafrenz, Juliet	Expense Claim Reimbursement	10.00	77540
Lakeland Jr High School	Beth Brubaker's Giants/Strive Award	500.00	77541
Lakeland True Value	Maint/Tran Supplies	287.14	77542
Rickard, Darrell	Expense Claim Reimbursement	59.94	77543
Skyward Accounting Dept	Services (Tech)	240.00	77544
Sun Rental Center	Services (Maint)	30.80	77545
Happeney, Cindy	Petty Cash Replenishment	49.24	77546
AT&T	March 2012 Long Distance Charges	200.72	77547
Idaho Department of Education	April 18, 2012 Fingerprinting	80.00	77548
ISB	Administrative Fee	505.46	77549
Kootenai Health Cash Team	March 2012 PT, OT & Mileage	3,912.72	77550
Little Stinker Septic	Services (Maint)	300.00	77551
Postmaster - Rathdrum	PO Box 159 Annual Fee (TLE)	100.00	77552
Riverside Hotel, The	Lodging/FCCLA State (Miller)	198.00	77553
Tesh	Services (SPED)	1,460.00	77554
University Inn - Best Western	Lodging/TIA Workshop (Ranells, et al)	889.90	77555
Postmaster - Rathdrum	Postage Stamps	425.00	77556
Riddle, Susan	Petty Cash Replenishment	105.49	77557
CAPS International Equipment	Maint Supplies	416.28	77558
Idaho Department of Education	April 26, 2012 Fingerprinting	40.00	77559
Royal Business Systems	Office Supplies	30.00	77560
Tacoma Company	Instructional Materials	118.75	77561
Tek-Hut	Tech Equipment	450.00	77562

Access Unified Networks	LJHS Phone System	11,823.30	77639
American Express	Ofc/Instr/Library/Tech Materials,Travel,Internet	18,292.36	77640
Cenex Cooperative Supply	#2 Dyed Diesel, 15W-40	8,461.42	77641
Coeur d'Alene Garbage Service	April 1-30, 2012 Dumpster Dumping	52.00	77642
Dominos Pizza	Title I Staff Meeting Lunch	34.29	77643
Frontier	Basic Service, Trunk Charges 3/26-4/25/2012	2,552.00	77644
Interstate Concrete & Asphalt	Maint Supplies	157.08	77645
Lowe's	Maint Supplies	452.72	77646
Modern Office Equipment	Services (DO)	371.50	77647
Northern Tool & Equipment	Maint Supplies	152.31	77648
Verizon Wireless	Cell Phone Charges 3/23-4/22/2012	1,909.41	77649
Cenex Cooperative Supply	#2 Dyed Diesel	9,090.90	77650
Grove Hotel, The	Lodging for Ed Law Institute (Taggart)	104.00	77651
ID Dept of Health & Welfare	May 2012 Medicaid Match	3,000.00	77652
Riddle, Susan	Petty Cash Replenishment	102.04	77653
Idaho Department of Education	May 9, 2012 Fingerprinting	80.00	77654
Reed, Patricia	Advance - State Track to Eagle	609.50	77744
Rees, James	Advance - State Baseball to Nampa	646.00	77745
Sines, Margaret	Advance - State Baseball to Ontario, OR	646.00	77746
Thackston, Barry	Advance - State Softball to Twin Falls	859.50	77747
Woolley, Trina	Advance - State Softball to Twin Falls	109.50	77748
A Drug Free Alliance	DOT/Alcohol Testing	635.00	77655
A T & T	April 2012 Long Distance Charges	241.02	77656
A-L Compressed Gases	Services (THS), Instructional Materials	214.72	77563
A-L Compressed Gases	Instructional Materials	485.29	77657
Air Tech Mechanical Company	Services (Maint)	975.00	77658
AlSCO	Coverall Service	128.58	77564
AlSCO	Coverall Service	192.87	77659
American Flag Store.Com	Maint Supplies	343.50	77660
AmSan	Maint Supplies	383.80	77565
Anderson, Julian & Hull	Registration for Law Institute (Ranells, Taggart)	490.00	77566
Athol Elementary	Reimburse District Portion of Speaking Fee	149.80	77662
Athol, City of	AE Water 3/30 - 4/26/2012	70.00	77661
Avista	April 2012 Electricity/Natural Gas	50,963.72	77663
Awards Etc	District Awards	328.00	77567
Baker, Josh	Expense Claim Reimbursement	84.60	77568
Baker, Richard	Field Trip Meals 3/16 - 4/15/2012	15.00	77569
Bar Circle "S" Water	April 2012 Water (GE)	57.36	77664
Boggs, Leslie	April 2012 Mileage	82.44	77665
Bornitz, Debra	Field Trip Meals 3/16 - 4/15/2012	10.00	77570
Brubaker, Beth	March - April 2012 Mileage	195.35	77666
Bus Parts Warehouse	Tran Supplies	319.36	77742
Carr, Curtis	Expense Claim Reimbursement	23.40	77571
Carr, Curtis	Expense Claim Reimbursement	13.50	77667
Cd'A Metals	Instructional Materials	421.95	77572
Cd'A Metals	Instructional Materials	82.10	77668

Cenex Cooperative Supply	Unleaded Gas, #2 Dyed Diesel	12,943.20	77573
Cenex Cooperative Supply	#2 Dyed Diesel	9,516.96	77669
Certified Laboratories	Maint Supplies	360.40	77574
Chartwells	April 2012 Food Service	135,772.22	77670
Country Lock & Key	Services (Maint)	45.00	77575
Craig-Johnson, Becky	Field Trip Meals 3/16 - 4/15/2012	25.00	77576
DeAustin, BJ	April 2012 Mileage	54.00	77671
Dodd, David	Feb 12 Correction/April 2012 In-Lieu of Transportation	33.72	77672
Dodson, Charles	Legal Expenses 4/5 - 4/29/2012	1,376.50	77673
Edwards, Doreen	April 2012 Mileage	62.10	77674
Evco Sound & Electronics	Services (LHS/THS)	1,342.00	77577
Fiske, Gordon & Chin	April 2012 In-Lieu of Transportation	55.00	77675
Follett Library Resources	Library Books	201.95	77578
Foster, Trudy	April 2012 Mileage	28.62	77676
Friesen, Roger	Field Trip Meals 3/16 - 4/15/2012	10.00	77579
Frisch, Machalla	April 2012 Mileage	102.60	77677
Galloway, Amy	Expense Claim Reimbursement	78.30	77580
Gempler's	Maint Supplies	82.80	77678
Gerstenberger, Judy	April 2012 Mileage	45.72	77679
Graupman, Justin	Reimbursement for Banquet Meal	22.00	77680
Graybar	Maint Supplies	616.90	77681
GTS Interior Supply	Maint Supplies	44.42	77581
H&H Express	Services (Tran)	12.50	77682
Hansen, Debbie	April 2012 Mileage	131.40	77683
Harlow's Bus Sales	Tran Supplies	63.85	77582
Harmon, Robert	Field Trip Meals 3/16 - 4/15/2012	20.00	77583
Hartley, Virgil	Field Trip Meals 3/16 - 4/15/2012	20.00	77584
Haselip, Cynthia	Expense Claim Reimbursement	65.00	77585
Hauck, Kimberly	Expense Claim Reimbursement	11.65	77586
Hayes, Aaron	April 2012 Mileage	58.59	77684
Helbling Employee Benefits	COBRA Specific Rights Notice Letter	20.00	77685
Hoffman, Kurt	Expense Claim Reimbursement	103.03	77587
Horizon	Maint Supplies	161.61	77588
Horizon	Maint Supplies	157.79	77686
Horne, Leanna	April 2012 Mileage	79.38	77687
Husky International Trucks	Tran Supplies	1,458.14	77589
Husky International Trucks	Tran Supplies	1,364.61	77743
IAPT	Summer Conf Reg (Rickard, Moore)	380.00	77689
Idaho Department of Education	Train the Trainer Reg (Rickard, Moore)	30.00	77690
Idaho Digital Learning	Student Fees (LHS, TJHS, THS)	4,050.00	77590
Idaho Fence	Maint Supplies	79.52	77691
Idaho State Tax Commission	Rotary Sales Tax	1,136.56	77692
Idaho State Tax Commission	Payment required by levy against vendor	228.00	77693

Interstate Battery System of Spokane	Maint Supplies	167.90	77591
Interstate Concrete & Asphalt	Maint Supplies	1,628.94	77592
Interstate Concrete & Asphalt	Maint Supplies	141.00	77694
Invent Idaho	Reimb Award Bond Purchases	500.00	77593
ISB	Administration Fee	169.81	77695
Isbell, Lee	April 2012 Mileage	171.00	77696
Jones, David	April 2012 Mileage	12.69	77697
K12	Charges for March 2012	901.00	77594
Kannegaard. Judith	March - April 2012 Mileage	84.74	77698
Keating, John	Expense Claim Reimbursement	34.54	77699
Kenworth Sales Spokane	Tran Supplies	564.97	77595
Kenworth Sales Spokane	Tran Supplies	473.27	77700
Kootenai County Solid Waste	March 2012 Garbage Fee/Dumpster Rental	863.69	77596
Kootenai Electric	AE/GE Electricity 3/15 - 4/15/2012	4,925.42	77597
KTEC	Bonner/Kootenai County March 12 Taxes Collected	11,529.42	77598
Lakeland High School	Reimburse State Speech Transportation	191.00	77599
Lakeland True Value Hardware	Tran Supplies	44.21	77701
Les Schwab Tires	Tran Supplies	132.58	77600
Les Schwab Tires	Services (Tran)	58.50	77702
Lightspeed Technologies	SPED Equipment	596.40	77703
Livingston, Edward	Expense Claim Reimbursement	109.80	77601
MacArthur	Maint Supplies	144.20	77704
Maple, Amanda	April 2012 Mileage	146.39	77705
Marcella, Cynthia	Field Trip Meals 3/16 - 4/15/2012	5.00	77602
Mason, Nancy	Lunch Credit Reimbursement	18.90	77603
McHatton, Daniel	Field Trip Meals 3/16 - 4/15/2012	5.00	77604
Merwin's Repair & Towing	Services (Tran)	175.00	77706
Midway Parts	Maint Supplies	1,021.51	77605
Midway Parts	Maint Supplies	784.13	77707
Miller, Molly	Expense Claim Reimbursement	42.63	77606
Miller's Food City	Instructional Materials	426.89	77607
Miller's Food City	Instructional Materials	218.32	77708
Moore, Karye	Expense Claim Reimbursement	98.50	77608
Morales, Pam	April 2012 In-Lieu of Transportation	28.36	77709
Morris, Dennis	Reimburse IDLA Class Fee	75.00	77710
Murray, Brad	April 2012 Mileage	98.82	77711
Murrell, Jason & Talia	April 2012 In-Lieu of Transportation	120.16	77712
Napa	Tran Supplies	1,636.50	77609
Napa	Tran Supplies	1,023.20	77713
Neuberger, Keith	Expense Claim Reimbursement	21.33	77610
Norcostco	Stage Curtains (LHS)	4,824.00	77714
North Kootenai Water District	TLE Fire/Water 3/15 - 4/15/2012	77.62	77611
Northern States Wholesale	Maint Supplies	77.78	77613
Northern States Wholesale	Maint Supplies	42.10	77715

Northern Tool & Equipment	Maint Supplies	51.42	77612
Office Max	Office Supplies	87.30	77716
Oxarc	Maint Supplies	51.53	77614
Oxarc	Services (Maint)	60.76	77717
Pepper, JW	Instructional Materials	57.27	77615
Perma-Bound	Library Books	97.40	77616
Peterson, Carrie	April 2012 In-Lieu of Transportation	64.00	77718
Pettit, Corey	Expense Claim Reimbursement	96.33	77617
Platt	Maint Supplies	388.37	77618
Platt	Maint Supplies	37.18	77719
PlumbMaster	Maint Supplies	17.30	77619
PlumbMaster	Maint Supplies	209.79	77720
Post Falls Glass & Screen	Services (Tran)	168.00	77721
Postmaster - Rathdrum	2012 PO Box 990 Annual Fee (GE)	100.00	77722
Postmaster - Spirit Lake	2012 PO Box 909 Annual Fee (THS)	100.00	77723
PSUG-MI	Registration, Lodging 2012 Nat'l (Parson)	715.40	77724
Pure Filtration Products	Maint Supplies	1,995.66	77725
Rathdrum, City of	Facility Use Refund/Crossing Guard 1/1-3/31/12	3,023.21	77620
Rathdrum, City of	April 2012 Water/Sewer	10,365.92	77726
Reed, Scott	Field Trip Meals 3/16 - 4/15/2012	15.00	77621
Rees, James	Field Trip Meals 3/16 - 4/15/2012	25.00	77622
Royal Business Systems	Copier Use 4/1 - 5/1/2012	6,300.68	77727
Rucker, Paula	Field Trip Meals 3/16 - 4/15/2012	15.00	77623
Scholastic	Title I Parent Involvement Supplies	174.18	77728
Sines, Margaret	Field Trip Meals 3/16 - 4/15/2012	20.00	77624
Small, Alicen	Expense Claim Reimbursement	84.60	77625
Somershoe, Anita	Field Trip Meals 3/16 - 4/15/2012	5.00	77626
Spirit Lake Books & Coffee Cafe	Title I Parent Involvement Supplies	78.00	77627
Spirit Lake, City of	April 2012 Water/Sewer	708.32	77729
Spokane Vacuum Center	Maint Supplies	251.24	77628
Spokane Vacuum Center	Maint Supplies	56.83	77730
Stein Bros	Maint Supplies	196.96	77629
Stein Bros	Instructional Materials	210.05	77731
Sullivan, Sally	April 2012 Mileage	33.35	77732
Super One	Title I Parent Involvement Supplies	11.74	77630
Super One	SPED Supplies/Instructional Materials	24.42	77733
Sutton, Christy	April 2012 Mileage	46.04	77734
Tacony	Maint Supplies	275.72	77631
Tacony	Maint Supplies	275.60	77735
Thackston, Barry	Field Trip Meals 3/16 - 4/15/2012	10.00	77632
Thompson Communications	Services (Tech/LJHS)	80.00	77633
Tinsley, Honey Jean	April 2012 Mileage ₃	68.85	77736
TLI Sewer	TLE May 2012 Sewer	585.00	77634
Trans Pro	Tran Services/Supplies	291.95	77737

Trefz, Vicki	March 2012 Mileage	54.00	77738
Underhill, Marianne	Expense Claim Reimbursement	72.00	77739
Utility Locating Services	Services (Maint)	100.00	77635
Walmart	Title I Parent Involvement Supplies	19.76	77636
Western Mountain Bus Parts	Tran Supplies	380.06	77637
Western Mountain Bus Parts	Tran Supplies	178.59	77740
Wood, Timothy	Expense Claim Reimbursement	140.50	77638
Ziegler Lumber Company	Maint Supplies	32.28	77741

Avista Utilities 2011-12

Bill Date	6/24/2011		7/26/2011		8/25/2011		9/26/2011		10/25/2011		11/23/2011	
	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC
GE (105)	120.37		118.75		109.09		109.63		118.20		180.83	
MVAS (491)	389.68	211.68	123.20	173.57	103.13	167.60	104.76	348.72	213.47	469.80	831.81	524.12
MAINT (003)	19.76	204.57	6.82	176.15	4.04	150.35	4.04	181.95	16.21	210.41	72.65	266.06
TRAN (002)	60.45	416.44	14.21	196.46	6.82	186.87	4.97	240.82	49.49	300.22	235.24	1,494.41
JBE (101)	211.68	2,185.32	130.24	1,085.00	93.92	777.44	86.87	1,478.86	156.93	2,129.94	811.03	3,422.91
LJHS (201)	228.63	3,100.34	96.08	1,564.84	79.82	1,469.40	87.95	2,313.02	180.16	2,844.87	988.35	4,142.24
DO (001)	27.16	390.49	9.58	362.50	4.04	366.12	4.04	476.93	31.00	439.30	136.39	454.28
LJHS FBF (201)		13.10		13.10		13.23		13.23		50.64		31.64
LHS (301)	1,391.57	5,028.43	105.30	3,062.29	93.92	2,316.55	122.11	4,946.35	1,133.53	5,968.38	2,972.06	6,194.29
LHS FBF (301)		70.55		59.10		117.50		221.55		288.64		289.55
SLE (102)		2,124.08		963.68		793.19		1,370.70		1,863.99		2,770.60
AE (103)	41.54		4.00		4.00		5.83		23.35		250.29	
GARG HTR (002)		10.55		10.74		10.66		10.75		20.36		493.47
THS (401)	3,129.17	7,503.26	640.51	4,761.78	92.83	3,285.89	105.85	6,802.28	670.40	7,934.93	2,294.71	9,063.90
TLE (106)	457.45	2,298.37	95.67	1,128.07	96.21	1,061.91	157.94	1,928.93	382.73	2,399.54	1,274.24	2,888.87
TLE LITE (106)		21.33		20.18		20.85		24.29		26.20		27.87
FOOD SERV	449.91	1,268.01	134.04	880.49	119.94	777.44	207.64	1,264.74	364.18	1,337.03	680.97	1,329.61
THS GNRT (401)	229.66		98.35		4.04		4.04		4.14		282.36	
TJHS (202)	618.71	2,698.27	244.78	1,710.33	117.78	1,103.16	123.74	2,194.88	438.16	2,973.56	1,726.28	3,619.36
BKE (104)	155.72	1,284.76	112.35	679.98	116.15	533.14	128.08	1,058.44	171.20	1,423.03	617.14	1,761.74
SUB TOTAL	\$ 7,531.46	\$ 28,829.55	\$ 1,933.88	\$ 16,848.26	\$ 1,045.73	\$ 13,151.30	\$ 1,257.49	\$ 24,876.44	\$ 3,953.15	\$ 30,680.84	\$ 13,354.35	\$ 38,774.92
TOTAL	\$ 36,361.01		\$ 18,782.14		\$ 14,197.03		\$ 26,133.93		\$ 34,633.99		\$ 52,129.27	
CHECK DATE		7/15/2011		8/12/2011		8/31/2011		10/14/2011		11/15/2011		11/30/2011
GAS 100 661000 333 ??? 000	FOOD SERV 290 710000 333 000 000											
ELECTRIC 100 661000 332 ??? 000	FOOD SERV 290 710000 332 000 000											

Bill Date	12/27/2011		1/26/2012		2/24/2012		3/26/2012		4/25/2012		GAS	ELECTRIC
	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC
GE (105)	351.12		297.40		316.36		318.73		274.59			
MVAS (491)	1,210.52	594.19	1,099.43	497.84	1,116.02	594.19	1,027.69	602.95	782.19	494.92		
MAINT (003)	134.54	291.97	147.48	314.19	138.24	301.29	135.90	317.69	66.75	294.20		
TRAN (002)	441.24	1,567.40	499.45	1,211.73	419.07	1,503.70	415.12	1,489.11	264.52	1,125.21		
JBE (101)	1,235.77	4,580.12	1,350.46	4,567.05	1,110.25	4,567.05	1,022.88	4,451.20	628.82	3,561.31		
LJHS (201)	1,724.84	4,718.84	1,759.47	4,278.48	1,499.78	4,558.64	1,233.04	4,476.56	881.28	3,802.04		
DO (001)	264.80	495.16	269.42	471.26	201.98	515.83	183.92	521.67	104.91	467.81		
LJHS FBF (201)		17.27		17.27		17.27		17.27		17.27		
LHS (301)	4,930.53	7,001.91	4,374.37	5,845.90	4,236.59	6,504.91	3,845.26	6,164.91	2,531.10	5,344.82	-	
LHS FBF (301)		52.79		52.79		48.91		48.91		64.44		
SLE (102)		4,439.34		4,334.52		4,629.19		4,266.76		3,508.07		
AE (103)	517.36		610.66		392.97		363.09		258.46		-	
GARG HTR (002)		553.46		419.67		447.26		466.67		247.82		
THS (401)	3,951.66	10,942.98	2,654.66	8,832.44	3,172.59	9,587.26	3,814.77	9,629.72	3,027.17	8,889.75		
TLE (106)	2,209.85	3,429.27	2,207.71	3,177.41	1,849.89	3,493.15	1,638.80	3,321.09	981.84	2,753.03		
TLE LITE (106)		32.19		30.85		28.93		26.24		23.93		
FOOD SERV	922.70	1,439.00	943.61	1,224.92	932.08	1,333.94	905.43	1,367.16	714.84	1,226.35		
THS GNRT (401)	595.52		515.15		532.69		461.64		354.73			
TJHS (202)	3,239.69	4,524.11	3,217.31	4,119.22	3,497.21	4,890.63	2,503.35	4,482.38	1,946.57	3,919.31		
BKE (104)	1,173.00	2,088.66	1,145.59	1,801.55	1,010.71	1,952.42	970.68	1,992.72	669.60	1,736.07		
SUB TOTAL	\$ 22,903.14	\$ 46,768.66	\$ 21,092.17	\$ 41,197.09	\$ 20,426.43	\$ 44,974.57	\$ 18,840.30	\$ 43,643.01	\$ 13,487.37	\$ 37,476.35	\$ -	\$ -
TOTAL	\$ 69,671.80		\$ 62,289.26		\$ 65,401.00		\$ 62,483.31		\$ 50,963.72		\$ -	
CHECK DATE		1/13/2011		2/15/2012		2/29/2012		4/13/2012		5/15/2012		
GAS 100 661000 333 ??? 000	FOOD SERV 290 710000 333 000 000											
ELECTRIC 100 661000 332 ??? 000	FOOD SERV 290 710000 332 000 000											

Bar Circle "S" Water 100 661000 331 105 000 Garwood								
	Irrigation					CHECK	INVOICE	
Date	Reading		Reading		TOTAL	DATE	NUMBER	
July 2010	47417400	\$ 52.31	1798900	\$ 40.31	\$ 92.62	7/16/2010	June 10 Water	
Aug 2010	4785088	\$ 768.50	1801300	\$ 27.43	\$ 795.93	8/13/2010	July 10 Water	
Sept 2010	49069900	\$ 2,108.18	1805700	\$ 27.43	\$ 2,135.61	9/17/2010	Aug 10 Water	
Oct 2010	49526500	\$ 808.86	1829900	\$ 56.49	\$ 865.35	10/15/2010	Sept 10 Water	
Nov 2010	49538500	\$ 35.26	1856700	\$ 61.01	\$ 96.27	11/12/2010	Oct 10 Water	
Dec 2010			not read	\$ 27.43	\$ 27.43	12/17/2010	Nov 10 Water	
Jan 2011			not read	\$ 27.43	\$ 27.43	1/14/2011	Dec 10 Water	
Feb 2011			not read	\$ 27.43	\$ 27.43	2/4/2011	Jan 11 Water	
March 2011			not read	\$ 27.43	\$ 27.43	3/18/2011	Feb 11 Water	
April 2011			not read	\$ 27.43	\$ 27.43	4/5/2011	Mar 11 Water	
May 2011	49539000	27.43	1990700	\$ 182.29	\$ 209.72	5/13/2011	Apr 11 Water	
June 2011	49539400	\$ 27.43	2016800	\$ 59.79	\$ 87.22	6/17/2011	May 11 Water	
					\$ 4,419.87			
July 2011	49619700	\$ 154.10	2032200	\$ 41.18	\$ 195.28	7/15/2011	June 11 Water	
Aug 2011	49833600	\$ 386.57	2034900	\$ 27.43	\$ 414.00	8/12/2011	July 11 Water	
Sept 2011	50629600	\$ 1,399.42	2040500	\$ 27.43	\$ 1,426.85	9/15/2011	Aug 11 Water	
Oct 2011	51390500	\$ 1,338.35	2067300	\$ 61.01	\$ 1,399.36	10/14/2011	Sept 11 Water	
Nov 2011	51468300	\$ 149.75	2094400	\$ 61.53	\$ 211.28	11/15/2011	Oct 11 Water	
Dec 2011			2094400	\$ 27.43	\$ 27.43	12/15/2011	Nov 11 Water	
Jan 2012			not read	\$ 27.43	\$ 27.43	1/13/2012	Dec 11 Water	
Feb 2012			not read	\$ 27.43	\$ 27.43	2/15/2012	Jan 12 Water	
March 2012			not read	\$ 27.43	\$ 27.43	3/15/2012	Feb 12 Water	
April 2012			2204300	\$ 153.41	\$ 153.41	4/13/2012	Mar 12 Water	
May 2012	not read		2229000	\$ 57.36	\$ 57.36	5/15/2012	Apr 12 Water	
June 2012								
do not pay shaded areas								

CITY OF ATHOL 100 661000 331 103 000 683-2101

C-0010		C-0011			CHECK		INVOICE	
DATE	READING		READING		TOTAL	DATE	NUMBER	
JULY 2010	1671	\$ 35.00	14715	\$ 35.00	\$ 70.00	7/16/2010	JUL 10	
AUG 2010	1700	\$ 39.40	14928	\$ 241.80	\$ 281.20	8/13/2010	AUG 10	
SEPT 2010	1726	\$ 36.10	15239	\$ 349.59	\$ 385.69	9/17/2010	SEPT 10	
OCT 2010	1743	\$ 35.00	15715	\$ 531.10	\$ 566.10	10/15/2010	OCT 10	
NOV 2010	1743E	\$ 35.00	15715E	\$ 35.00	\$ 70.00	11/12/2010	NOV 10	
DEC 2010	1743E	\$ 35.00	15715E	\$ 35.00	\$ 70.00	12/17/2010	DEC 10	
JAN 2011	1743E	\$ 35.00	15715E	\$ 35.00	\$ 70.00	1/14/2011	JAN 11	
FEB 2011	1743E	\$ 35.00	15715E	\$ 35.00	\$ 70.00	2/18/2011	FEB 11	
MAR 2011	1743E	\$ 35.00	15715E	\$ 35.00	\$ 70.00	3/18/2011	MAR 11	
APR 2011	1743E	\$ 35.00	15715E	\$ 35.00	\$ 70.00	4/15/2011	APR 11	
MAY 2011	1743E	\$ 35.00	15715E	\$ 35.00	\$ 70.00	5/13/2011	MAY 11	
JUNE 2011	1848	\$ 35.00	1582	\$ 35.00	\$ 70.00	6/17/2011	JUN 11	
		\$ 425.50		\$ 1,437.49	\$ 1,862.99			
JULY 2011	1848E	\$ 35.00	1582E	\$ 35.00	\$ 70.00	7/15/2011	JUL 11	
AUG 2011	1869	\$ 35.00	1608	\$ 35.00	\$ 70.00	8/12/2011	AUG 11	
SEPT 2011	1912	\$ 35.00	1650	\$ 35.00	\$ 70.00	9/15/2011	SEPT 11	
OCT 2011	1928	\$ 35.00	1650	\$ 35.00	\$ 70.00	10/14/2011	OCT 11	
NOV 2011	1928E	\$ 35.00	1650E	\$ 35.00	\$ 70.00	11/15/2011	NOV 11	
DEC 2011	1928E	\$ 35.00	1650E	\$ 35.00	\$ 70.00	12/15/2011	DEC 11	
JAN 2012	1928E	\$ 35.00	1650E	\$ 35.00	\$ 70.00	12/30/2011	JAN 12	
FEB 2012	1928E	\$ 35.00	1650E	\$ 35.00	\$ 70.00	1/31/2012	FEB12	
MAR 2012	1928	\$ 35.00	1650	\$ 35.00	\$ 70.00	3/15/2012	MAR 12	
APR 2012	1928E	\$ 35.00	1650E	\$ 35.00	\$ 70.00	4/13/2012	APR 12	
MAY 2012	1928E	\$ 35.00	1650E	\$ 35.00	\$ 70.00	5/15/2012	MAY 12	
JUNE 2012					\$ -			

City of Rathdrum Accounts (Water 100 661000 331 ??? 000) (Sewer 100 661000 335 080 000) 687-0261													
2011-12		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
DO (001)	7.1640.1	24.50	38.90	24.50	38.90	24.50	38.90	24.50	38.90	24.50	38.90	24.50	40.65
TRAN (002)	7.1660.1	35.00	129.67	31.75	97.25	38.90	168.57	28.50	64.83	28.50	38.90	28.50	40.65
Food Serv	7.1610.1	46.50	38.90	46.50	38.90	52.35	123.18	57.55	175.05	46.50	38.90	46.50	40.65
JBE (101)	7.1620.1	49.75	97.25	60.80	207.47	75.75	356.58	62.75	226.92	46.50	38.90	46.50	40.65
JBE Annex(101)	7.1630.1	46.50	38.90	46.50	38.90	54.95	149.12	61.45	213.95	46.50	38.90	46.50	40.65
BKE (104)	7.1580.1	64.50	38.90	64.50	58.35	66.45	84.28	71.00	129.67	64.50	38.90	64.50	40.65
BKE Irrig (104)	4.1585.1	598.10		839.90		1,062.20		392.05					
LJHS (201)	7.1670.1	69.70	116.70	156.15	978.98	201.65	1,432.81	64.50	38.90	64.50	38.90	64.50	40.65
LJHS Field (013)	4.1650.1	91.75		343.30		521.40		85.25					
LHS (301)	7.1570.1	64.50	38.90	91.80	363.06	88.55	304.72	90.50	324.17	64.50	38.90	64.50	40.65
LHS Irrig (007)	4.0616.1	344.85		640.60		721.20		79.00					
LHS Field (008)	4.1600.1	215.25		338.10		542.85		161.30					
FBF RR	7.0002.1		38.90		38.90		38.90		38.90		38.90		40.65
MVAS (491)	7.1590.1	90.70	77.80	150.50	71.32	195.35	149.12	102.40	291.75	46.50	38.90	46.50	40.65
Soccer Fld (005)	4.0000.1	67.05		86.55		105.40		56.00					
		\$ 1,808.65	\$ 654.82	\$ 2,921.45	\$ 1,932.03	\$ 3,751.50	\$ 2,846.18	\$ 1,336.75	\$ 1,543.04	\$ 432.50	\$ 389.00	\$ 432.50	\$ 406.50
			\$ 2,463.47		\$ 4,853.48		\$ 6,597.68		\$ 2,879.79		\$ 821.50		\$ 839.00
invoice #		JULY 11 WATER/SEWER		AUG 11 WATER/SEWER		SEPT 11 WATER/SEWER		OCT 11 WATER/SEWER		NOV 11 WATER/SEWER		DEC 11 WATER/SEWER	
check date		8/12/2011		9/15/2011		10/14/2011		11/15/2011		12/15/2011		1/13/2011	

City of Rathdrum Accounts (Water 100 661000 331 ??? 000) (Sewer 100 661000 335 080 000) 687-0261													
		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
DO (001)	7.1640.1	24.50	40.65	24.50	40.65	24.50	40.65	24.50	40.65				
TRAN (002)	7.1660.1	28.50	40.65	28.50	40.65	28.50	40.65	28.50	196.48				
Food Serv	7.1610.1	46.50	40.65	46.50	40.65	46.50	40.65	102.40	785.90				
JBE (101)	7.1620.1	46.50	40.65	46.50	40.65	46.50	40.65	122.55	995.93				
JBE Annex(101)	7.1630.1	46.50	40.65	46.50	40.65	46.50	40.65	209.00	1,897.00				
BKE (104)	7.1580.1	64.50	40.65	64.50	40.65	64.50	40.65	88.55	453.93				
BKE Irrig (104)	4.1585.1							43.00					
LJHS (201)	7.1670.1	64.50	40.65	64.50	40.65	64.50	40.65	173.70	1,341.45				
LJHS Field (013)	4.1650.1							43.00					
LHS (301)	7.1570.1	64.50	40.65	64.50	40.65	64.50	40.65	236.75	1,998.63				
LHS Irrig (007)	4.0616.1							79.00					
LHS Field (008)	4.1600.1							43.00					
LHS FBF RR	7.0002.1		40.65		40.65		40.65		40.65				
MVAS (491)	7.1590.1	46.50	40.65	46.50	40.65	46.50	40.65	145.30	1,233.05				
Soccer Fld (005)	4.0000.1							43.00					
		\$ 432.50	\$ 406.50	\$ 432.50	\$ 406.50	\$ 432.50	\$ 406.50	\$ 1,382.25	\$ 8,983.67	\$ -	\$ -	\$ -	\$ -
			\$ 839.00		\$ 839.00		\$ 839.00		\$ 10,365.92		\$ -		
invoice #		JAN 12 WATER/SEWER		FEB 12 WATER/SEWER		MAR 12 WATER/SEWER		APR 12 WATER/SEWER					
check date		2/15/2012		3/15/2012		4/13/2012		5/15/2012					
Note Food Serv Water Account #290 710000 331 000 000													
Note Food Serv Sewer Account #290 710000 335 000 000													

City of Spirit Lake (Water 100 661000 331 ??? 000) (Sewer 100 661000 335 090 000) 623-2131 Barbara													
2011-12		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
SLE (102)	9.01	96.00		243.50		363.50		419.75		16.00		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	16.00	26.00
THS Main (401)	581.01	614.75	2,127.66	87.25	255.66	149.75	481.00	128.50	442.00	128.50	442.00	128.50	442.00
THS Irrigation (009)	606.01	16.00		16.00		16.00		16.00		16.00		16.00	
THS Irrigation (009)	615.01	16.00		16.00		38.50		23.50		16.00		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	16.00	26.00
TJHS (202)	685.01	38.50	130.00	16.00	26.00	16.00	26.00	23.50	78.00	16.00	26.00	31.00	156.00
TJHS (010)	715.01	82.25		786.00		1,884.75		1,332.25		16.00		16.00	
		\$ 895.50	\$ 2,309.66	\$ 1,196.75	\$ 333.66	\$ 2,500.50	\$ 559.00	\$ 1,975.50	\$ 572.00	\$ 240.50	\$ 520.00	\$ 255.50	\$ 650.00
			\$ 3,205.16		\$ 1,530.41		3,059.50		2,547.50		760.50		905.50
Invoice Number		JUN 11 WATER/SEWER		JULY 11 WATER/SEWER		AUG 11 WATER/SEWER		SEPT 11 WATER/SEWER		OCT 11 WATER/SEWER		NOV 11 WATER/SEWER	
Check Date		7/15/2011		8/12/2011		9/15/2011		10/14/2011		11/15/2011		12/15/2011	
		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
SLE (102)	9.01	16.00		16.00		16.00		16.00		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	69.75	234.00	74.75	255.66	87.25	299.00	82.25	281.66	104.75	359.66		
THS Irrigation (009)	606.01	16.00		16.00		16.00		16.00		16.00			
THS Irrigation (009)	615.01	16.00		16.00		16.00		16.00		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	16.00	26.00	24.75	134.33	21.00	69.33	21.00	69.33	22.25	73.66		
TJHS Irrigation (010)	715.01	16.00		158.50		16.00		16.00		16.00			
		\$ 181.75	\$ 312.00	\$ 338.00	\$ 441.99	\$ 204.25	\$ 420.33	\$ 199.25	\$ 402.99	\$ 223.00	\$ 485.32	\$ -	\$ -
			\$ 493.75		\$ 779.99		\$ 624.58		\$ 602.24		\$ 708.32		\$ -
Invoice Number		DEC 11 WATER/SEWER		JAN 12 WATER/SEWER		FEB 12 WATER/SEWER		MAR 12 WATER/SEWER		APR 12 WATER/SEWER			
Check Date		1/13/2012		2/15/2012		3/15/2012		4/13/2012		5/15/2012			
inv # is June ?? water/sewer													

KOOTENAI ELECTRIC COOPERATIVE											
FY 2011-12											
	6/8/11 -	7/8/11-	8/8/11-	9/10/11-	10/11/11-	11/12/11-	12/13/11-	1/14/12-	2/15/12-	3/15/12-	
	7/8/2011	8/8/2011	9/10/2011	10/11/2011	11/12/2011	12/13/2011	1/14/2012	2/15/2012	3/15/2012	4/15/2012	
103 AE	785.63	637.89	959.82	1,616.21	2,704.07	3,406.30	3,246.38	3,566.24	3,086.08	2,625.80	
Meter 5968959	33.83	40.89	39.72	49.13	51.66	81.94	85.05	81.46	75.58	71.17	
Meter 4113124	739.44	584.64	907.74	1,554.72	2,640.05	3,312.00	3,148.97	3,472.42	2,998.14	2,542.27	
Sec Light	12.36	12.36	12.36	12.36	12.36	12.36	12.36	12.36	12.36	12.36	
105 GE	785.58	509.16	885.42	1,359.08	2,007.23	2,601.54	2,682.92	2,959.65	2,576.88	2,299.62	
PAID	1,571.21	1,147.05	1,845.24	2,975.29	4,711.30	6,007.84	5,929.30	6,525.89	5,662.96	4,925.42	-
ck date	7/29/2011	8/31/2011	9/30/2011	10/31/2011	11/30/2011	12/31/2011	1/31/2012	2/29/2012	3/30/2012	4/30/2012	
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North Kootenai Water District (Twin Lakes Elementary School)

100 661000 331 106 000							
	Meter #				Account #		
	5367855				1036541-01		
	Start Read	End Read	Consumption	Charges	Charges	Check Amt	Check Date
July 2011	8005	9171	116600	\$263.57	\$40.00	\$303.57	7/29/2011
Aug 2011	119171	122999	382800	\$875.83	\$40.00	\$915.83	8/31/2011
Sept 2011	122999	135722	1272300	\$2,921.68	\$40.00	\$2,961.68	9/30/2011
Oct 2011	135722	142131	640900	\$1,469.46	\$40.00	\$1,509.46	10/31/2011
Nov 2011	142131	142297	16600	\$44.16	\$40.00	\$84.16	11/30/2011
Dec 2011	142297	142462	16500	\$44.00	\$40.00	\$84.00	12/30/2011
Jan 2012	142462	142680	21800	\$52.01	\$40.00	\$92.01	1/31/2012
Feb 2012	142680	142843	16300	\$43.70	\$40.00	\$83.70	2/29/2012
Mar 2012	142843	142966	12300	\$38.15	\$40.00	\$78.15	3/30/2012
April 2012	142966	143085	11900	\$37.62	\$40.00	\$77.62	4/30/2012
May 2012						\$0.00	
June 2012						\$0.00	
						\$6,190.18	
	Meter #				Account #		
	5367855				1036541-01		
	Start Read	End Read	Consumption	Charges	Charges	Check Amt	Check Date
July 2012							
Aug 2012							
Sept 2012							
Oct 2012							
Nov 2012							
Dec 2012							
Jan 2013							
Feb 2013							
Mar 2013							
Apr 2013							
May 2013							
June 2013							

TLI SEWER, LLC					
TLE SEWER CHARGES 100 661000 335 095 000					
	AMOUNT	CK DATE	INV #		
JULY 11	549.25	7/1/2011	TLE JULY 11 SEWER		
AUG 11	549.25	7/29/2011	TLE AUG 11 SEWER		
SEP 11	549.25	9/7/2011	TLE SEPT 11 SEWER		
OCT 11	549.25	9/30/2011	TLE OCT 11 SEWER		
NOV 11	549.25	10/31/2011	TLE NOV 11 SEWER		
DEC 11	549.25	11/30/2011	TLE DEC 11 SEWER		
JAN 12	585.00	12/30/2011	TLE JAN 12 SEWER		
FEB 12	585.00	2/7/2012	TLE FEB 12 SEWER		
MAR 12	585.00	2/29/2012	TLE MAR 12 SEWER		
APR 12	585.00	3/30/2012	TLE APR 12 SEWER		
MAY 12	585.00	4/30/2012	TLE MAY 12 SEWER		
JUNE 12					
	6220.50				
	AMOUNT	CK DATE	INV #		
JULY 12					
AUG 12					
SEP 12					
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JUNE 13					
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AUGUST	2012 - 2013 CALENDAR for K - 6
6	Secondary Principals & 1 admin. Assistant report
13	Elementary Principals & 1 secretary report
14	Principal & Secretaries report
15	School Registration noon to 7 p.m.
16	School Registration noon to 7 p.m.
20	Remaining admin. Assistant(s) & secretaries report
27	All Teachers report / New Teacher report for district/building orientation
28	General Meeting, Curriculum Day & Benefits Fair
29	Curriculum Day
30	Teacher Workday
31	Beginning of four day Labor Day weekend

SEPTEMBER	
3	Labor Day (Holiday, No School)
4	First Day of School for Students

OCTOBER	
5	Curriculum Day (No school for students)

NOVEMBER	
1	End of 1st Qtr - 42 Student Contact Days w/3 curric. Days
2	Teacher Workday -No school for students
8	K-6 All Day conferences until 7 p.m. (No school for K-6)
	7-12 Evening conferences until 7 p.m.
9	K-6 Conferences 8 a.m. - noon (no school for K-6 students)
	No school for 7-12 students
15	7-12 Evening conferences until 7 p.m.
21	Early release Grades K-12 @ 1:30 p.m.
22 - 23	Thanksgiving vacation begins

DECEMBER	
22	Christmas Vacation Begins
25	Christmas Day

JANUARY	
1	New Years Day Holiday
7	School Resumes
21	Martin Luther King Jr. Day (Holiday)
24	End of 2nd Qtr - 45 contact days 7-12 & 44 days K-6
25	Teacher Workday -No school for students
31	K-8 Evening conferences until 7 p.m.

FEBRUARY	
1	K-8 conferences 8:00 - noon (No school for K-8 students)
18	Presidents' Day (Holiday, No School)

MARCH	
28	End of 3rd Qtr - 43 days HS/42 days JHS/42 days K-6
29	Teacher Workday -No school for students
30	Spring vacation begins

APRIL	
7	Last day of spring vacation

MAY	
22	Early release Grades K-12 @ 1:30 p.m. - LAW scoring
27	Memorial Day (Holiday)

JUNE	
6	Last Day for Students - Early release @ 1:30 - end of 4th Qtr
7	Staff Workday (No school for students)

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- Registration
- Curriculum Day
- Collaboration/Staff workday
- Collaboration - early release

- Holiday
- First & Last Day of School
- Conferences

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14	Principal & Secretary meeting & breakfast
20	Remaining admin. Assistant(s) & secretaries report
22	School Registration noon to 7 p.m.
23	School Registration 9 a.m. to 3 p.m.
24	School Registration noon to 7 p.m.
27	All Teachers report / New Teacher report for district/building orientation
28	General Meeting, Curriculum Day & Benefits Fair
29	Curriculum Day
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7	Last day of spring vacation

MAY	
22	Early release Grades K-12 @ 1:30 p.m. - LAW scoring
27	Memorial Day (Holiday)

JUNE	
6	Last Day for Students - Early release @ 1:30 - end of 4th Qtr - 43 days
7	1/2 day Collaboration/Teacher Workday -No school for students

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- Registration
- Curriculum Day
- Collaboration/Staff workday
- Collaboration - early release

- Holiday
- First & Last Day of School
- Conferences

ESCROW AGREEMENT

between

JOINT SCHOOL DISTRICT NO. 272 (LAKELAND),
KOOTENAI AND BONNER COUNTIES, STATE OF IDAHO

and

WELLS FARGO BANK, NATIONAL ASSOCIATION

as Escrow Agent

Dated as of June ____, 2012

TABLE OF CONTENTS

	<u>Page</u>
ARTICLE I. RECITALS	1
ARTICLE II. DEFINITIONS	1
ARTICLE III. MATURITIES AND REDEMPTION PROVISIONS	2
Section 3.1. Refunded Bonds.....	2
ARTICLE IV. PLAN OF REFUNDING FOR THE REFUNDED BONDS	3
Section 4.1. Receipt of Funds.	3
Section 4.2. Deposit of Investment Securities Into the Escrow Account.	3
Section 4.3. Disbursements By Escrow Agent.	4
Section 4.4. Investment Securities.	4
Section 4.5. Safekeeping of the Investment Securities.	4
Section 4.6. Substitution of the Investment Securities; Reinvestment.	4
Section 4.7. Surplus Money.....	5
ARTICLE V. PAYMENT OF THE COSTS OF ISSUANCE	6
ARTICLE VI. DUTIES AND OBLIGATIONS OF THE ESCROW AGENT.....	6
ARTICLE VII. NOTICES OF REDEMPTION AND DEFEASANCE.....	7
Section 7.1. Notice of Redemption of Refunded Bonds.....	7
Section 7.2. Notice of Defeasance of Refunded Bonds.....	9
ARTICLE VIII. COMPENSATION OF ESCROW AGENT	11
ARTICLE IX. AMENDMENTS TO THIS ESCROW AGREEMENT.....	11
ARTICLE X. NOTIFICATION OF DEFICIENCY.....	12
ARTICLE XI. SUCCESSOR ESCROW AGENT	12
ARTICLE XII. INDEMNIFICATION	13
ARTICLE XIII. MISCELLANEOUS	14

**JOINT SCHOOL DISTRICT NO. 272 (LAKELAND),
KOOTENAI AND BONNER COUNTIES, STATE OF IDAHO**

ESCROW AGREEMENT

THIS ESCROW AGREEMENT is made and entered into as of June __, 2012, by and between Joint School District No. 272 (Lakeland), Kootenai and Bonner Counties, State of Idaho (the "Issuer") and Wells Fargo Bank, National Association (the "Escrow Agent").

**ARTICLE I.
RECITALS**

The Issuer is desirous of paying, redeeming and retiring certain outstanding bonds which shall be accomplished pursuant to the provisions of this Escrow Agreement and the provisions of the Bond Resolution adopted by the Issuer on May __, 2012 (the "Series 2012 Bond Resolution"). Pursuant to the Series 2012 Bond Resolution, the Issuer has determined to redeem and pay the principal of and interest on the Refunded Bonds (hereinafter defined) on the Redemption Date as hereinafter set forth out of the proceeds of the sale of its Series 2012 Bonds (hereinafter defined). The Issuer has irrevocably pledged to redeem and retire the Refunded Bonds. Such payment, redemption and retirement shall be irrevocable upon the delivery of the Series 2012 Bonds.

Reference is hereby made to the Series 2012 Bond Resolution for the provisions of the plan of refunding the Refunded Bonds.

The Issuer has caused to be delivered to the Escrow Agent statements setting forth the interest payment schedules and maturity schedules of the Refunded Bonds by amount, date of maturity and interest rates, the amount of interest to be paid on each semiannual interest payment date and the amount of the principal to be paid on the date that the Refunded Bonds are to be redeemed, and by execution of this Escrow Agreement, the Escrow Agent acknowledges receipt of such statements.

**ARTICLE II.
DEFINITIONS**

All terms used herein, unless otherwise defined herein, shall have the meanings set forth in the Series 2012 Bond Resolution. For all purposes of this Escrow Agreement, except as otherwise expressly provided or unless the context otherwise requires, the following terms shall have the following meanings:

"Escrow Account" shall mean the Escrow Account on deposit with the Escrow Agent created hereunder for the purpose of refunding the Refunded Bonds.

"Escrow Agent" shall mean Wells Fargo Bank, National Association.

“Escrow Agreement” shall mean this agreement by and between the Issuer and the Escrow Agent providing for the refunding and redemption of the Refunded Bonds.

“Investment Securities” shall mean cash or any government obligation qualified under Section 57-504 of the Idaho Code, as it reads on the date hereof, limited however to direct noncallable obligations of the U.S. Government. Said Investment Securities may include either U.S. Treasury Securities-State and Local Government Series or open market securities.

“Issuer” shall mean Joint School District No. 272 (Lakeland), Kootenai and Bonner Counties, State of Idaho.

“Redemption Date” shall mean August 15, 2013.

“Refunded Bonds” shall mean the refunded Series 2003 Bonds as specifically described in Article III hereof.

“Series 2003 Bonds” means the \$6,900,000 General Obligation School Bonds, Series 2003 of the District, dated December 15, 2003.

“Series 2003 Bonds Resolution” means the resolution of the District adopted on December 8, 2003, authorizing the Series 2003 Bonds.

“Series 2012 Bonds” means the \$_____ principal amount of General Obligation Refunding Bonds, Series 2012, authorized to be issued under the Series 2012 Bond Resolution.

“Series 2012 Bond Resolution” shall mean the Resolution of the Issuer authorizing the issuance of the Series 2012 Bonds and the refunding of the Refunded Bonds, which Resolution was adopted on May __, 2012.

“Written Certificate and Request” shall have the meaning set forth in the Series 2012 Bonds Resolution.

ARTICLE III. MATURITIES AND REDEMPTION PROVISIONS

Section 3.1. Refunded Bonds.

The Refunded Bonds totaling \$4,030,000 are subject to redemption on or after August 15, 2013, on any date, at the par amount thereof, plus accrued interest to the date of redemption. The Refunded Bonds mature and bear interest as follows:

<u>Maturity</u> <u>Date</u> <u>8/15</u>	<u>Principal</u> <u>Amount</u>	<u>Interest</u> <u>Rate</u>	<u>CUSIP No.</u> <u>511798</u>
2015	380,000	4.000	BC3
2016	395,000	4.000	BD1
2017	410,000	4.000	BE9
2018	425,000	4.125	BF6
2019	445,000	4.250	BG4
2020	465,000	4.300	BH2
2021	480,000	4.400	BJ8
2022	505,000	4.500	BK5
2023	525,000	4.500	BL3

**ARTICLE IV.
PLAN OF REFUNDING FOR THE REFUNDED BONDS**

Section 4.1. Receipt of Funds.

The Escrow Agent will receive via wire transfer from Seattle Northwest Securities Corp., as underwriter on behalf of the Issuer, a portion of the proceeds of the Series 2012 Bonds in the amount of \$_____ (the “Bond Proceeds”), as shall be additionally specified in one or more Written Certificate and Request(s) pursuant to the Series 2012 Bond Resolution.

The Escrow Agent will credit \$_____ of the Bond Proceeds to the Escrow Account. The Escrow Agent will apply \$_____ from the Escrow Account to the purchase of the Investment Securities described in Attachment I hereto, and the Escrow Agent will retain the remaining \$_____ cash in the Escrow Account.

The Escrow Agent will credit \$_____ of the Bond Proceeds to the Cost of Issuance Fund to be disbursed in accordance with Article V hereof.

Section 4.2. Deposit of Investment Securities Into the Escrow Account.

The Escrow Agent will establish the Escrow Account and will hold the Escrow Account separate and apart from all other funds and accounts held by the Escrow Agent. Simultaneously with the delivery of the Series 2012 Bonds, the Issuer will cause to be deposited irrevocably into the Escrow Account, for the security and benefit of the owners of the Refunded Bonds, the Investment Securities, including cash, as described in Attachment I.

The Issuer acknowledges that to the extent regulations of the Comptroller of the Currency or any other regulatory entity grant the Issuer the right to receive brokerage confirmations of the

security transactions as they occur, the Issuer specifically waives receipt of such confirmations to the extent permitted by law. The Escrow Agent will furnish the Issuer periodic cash transaction statements that include the detail for all investment transactions made by the Escrow Agent hereunder.

Section 4.3. Disbursements By Escrow Agent.

The Escrow Agent shall present for payment on the due dates thereof the Investment Securities and shall apply the proceeds derived therefrom in accordance with the provisions of this Escrow Agreement to pay interest accruing on the Refunded Bonds on the interest payment dates thereof to and including the Redemption Date, in accordance with the Verification Report attached as Attachment II hereto (the “Verification Report”).

On or before the Redemption Date, the Escrow Agent, in its capacity as paying agent for the Refunded Bonds, shall present for payment on the due dates thereof the Investment Securities and shall apply the proceeds derived therefrom to timely redeem and retire the Refunded Bonds, at the price equal to the par amount thereof, together with the interest accrued thereon, from the preceding interest payment date, in accordance with the Verification Report.

Section 4.4. Investment Securities.

The Investment Securities (described in Attachment I hereto), as such may be substituted pursuant to this Escrow Agreement, shall mature not later than the date needed to redeem and/or pay the interest accruing on the Refunded Bonds and will be sufficient to redeem and retire all of the Refunded Bonds on the Redemption Date.

Section 4.5. Safekeeping of the Investment Securities.

All Investment Securities, money and investment income deposited with or received by the Escrow Agent pursuant to ARTICLE IV shall be subject to the trust created by this Escrow Agreement and irrevocably pledged only for the Refunded Bonds’ debt service, and the Escrow Agent shall be liable for the safekeeping thereof. All money deposited with the Escrow Agent or received by the Escrow Agent as maturing principal or interest on the Investment Securities prior to the times the Escrow Agent is required to make the payments hereinbefore set forth shall be held by the Escrow Agent and shall not be reinvested.

All income derived from the Investment Securities and any money deposited with the Escrow Agent pursuant to Section 4.2 of this Escrow Agreement that is not required to make the payments hereinbefore required to be made shall be paid to the Issuer for the credit of the Bond Account under the Series 2012 Bond Resolution, upon payment in full of the Refunded Bonds.

Section 4.6. Substitution of the Investment Securities; Reinvestment.

The Issuer has reserved the right to request the Escrow Agent to substitute higher yielding direct noncallable obligations of the United States for investments in the Escrow

Account in the event it may do so pursuant to Section 103 of the Code, provided that at all times the money and Investment Securities in the Escrow Account shall be sufficient, without any further investment, to refund and retire the Refunded Bonds. Prior to each such substitution, the Issuer will obtain:

(a) A supplemental verification addressed to the Issuer and the Escrow Agent from an independent firm of certified public accountants, which shall be satisfactory to nationally recognized bond counsel, that the money and Investment Securities on deposit after such substitution will be sufficient, without any further investment, to effect the refunding of the Refunded Bonds and that such substitute Investment Securities are noncallable; and

(b) An unqualified written legal opinion addressed to the Issuer and the Escrow Agent from nationally recognized bond counsel that such substitution will not cause the interest on the Refunded Bonds and the Series 2012 Bonds to become includible in gross income for federal and state income tax purposes.

The Escrow Agent shall reinvest, to the extent possible at the written direction of an officer of the Issuer, the proceeds received upon maturity of the Investment Securities listed in Attachment I which are not required to pay the Refunded Bonds on such date, or accrued interest thereon, in Investment Securities that are state and local government series securities ("SLGS") or if SLGS are not available in other Investment Securities in compliance with promulgations by the U.S. Treasury. The Escrow Agent shall purchase the SLGS for the account of the Issuer directly from the United States Government at the written direction of the Issuer. The Escrow Agent and the Issuer agree to comply with Part 344 of title 31, Code of Federal Regulations and with such other regulations of the United States Treasury, Bureau of Public Debt as are from time to time in effect in subscribing for and purchasing such SLGS, including without limitation requirements with respect to submitting subscriptions to a Federal Reserve Bank or Branch in advance (currently between 60 and 15 days in advance) of the date of purchase of the SLGS.

The Escrow Agent shall not otherwise invest surplus cash which it holds from time to time in the Escrow Account unless it receives written direction from an authorized officer of the Issuer, it receives an opinion of the Issuer's bond counsel as to the legality of any such investment and its effect, if any, on the exclusion of the interest on the Series 2012 Bonds from gross income for federal income tax purposes and it makes such investment in accordance with the provisions of this Section.

The Escrow Agent shall not be responsible or liable for any diminution of the funds held in the Escrow Account that may result from any actions taken pursuant to the written direction of Issuer under this Escrow Agreement, particularly this Section 4.6, including any losses on any investment required to be liquidated prior to maturity in order to make a payment or distribution.

Section 4.7. Surplus Money.

If at any time during the term of the escrow created pursuant to this Escrow Agreement there should be Investment Securities and/or money held by the Escrow Agent in excess of that

required to make all remaining payments described in Section 4.3 hereof, when due, considering the interest to be earned on such Investment Securities and the Issuer submits written requests that such surplus obligations or the proceeds thereof or such surplus money be returned by the Escrow Agent to the Issuer, the Escrow Agent shall do so forthwith; *provided however*, that prior to requesting any such transfer, the Issuer shall have furnished to the Escrow Agent:

(a) A supplemental verification addressed to the Issuer and the Escrow Agent from an independent firm of certified public accountants, which shall be satisfactory to nationally recognized bond counsel, that the money and Investment Securities on deposit after such transfer will be sufficient, without any further investment, to effect the refunding of the Refunded Bonds; and

(b) An unqualified written legal opinion addressed to the Issuer and the Escrow Agent from nationally recognized bond counsel that such transfer will not cause the interest on the Refunded Bonds and the Series 2012 Bonds to become includible in gross income for federal and state income tax purposes.

Notwithstanding any provision of this Section 4.7 to the contrary, any money remaining on deposit with the Escrow Agent after the payment and retirement in full of the Refunded Bonds shall be transferred to the Issuer for deposit into the Bond Account under the Series 2012 Bond Resolution.

ARTICLE V. PAYMENT OF THE COSTS OF ISSUANCE

The Issuer has established under the Series 2012 Bonds Resolution an account designated the “Cost of Issuance Fund” to be held by the Escrow Agent on behalf of the Issuer. Upon delivery of the Series 2012 Bonds and receipt of Bond Proceeds pursuant to Section 4.1 hereof, the Escrow Agent shall deposit \$_____ of such Bond Proceeds into the Cost of Issuance Fund to pay the costs of issuing the Series 2012 Bonds up to such amount. As directed in a Written Certificate and Request by the Issuer, the Escrow Agent shall disburse monies from the Cost of Issuance Fund upon receipt of invoices for payment. Pending payment of all costs of issuance, the monies held in the Cost of Issuance Fund shall be invested by the Escrow Agent in investments as may be directed in writing by the Issuer, which shall be investments permitted under Section 67-1210, Idaho Code, with any interest received on such investments to remain in the Cost of Issuance Fund. After payment of all costs of issuance or no later than _____, 2012, any excess monies remaining in the Cost of Issuance Fund shall be transferred promptly by the Escrow Agent to the Issuer for deposit into the Bond Account under the Bond Resolution.

ARTICLE VI. DUTIES AND OBLIGATIONS OF THE ESCROW AGENT

The duties and obligations of the Escrow Agent shall be prescribed by the provisions of this Escrow Agreement, and the Escrow Agent shall not be liable except for the performance of its duties and obligations as specifically set forth herein and to act in good faith in the

performance thereof and no implied duties or obligations shall be incurred by such Escrow Agent other than those specified herein.

The Escrow Agent makes no representation as to value, condition or sufficiency of the Escrow Account, or as to the title of the Issuer thereto, or as to the security afforded hereby, and the Escrow Agent shall not incur any liability or responsibility in respect to any such matters.

The Escrow Agent may consult with counsel of its choice and the opinion of such counsel shall be full and complete authorization and protection with respect to any action taken or not taken or suffered by it hereunder in good faith and in accordance with the opinion of such counsel.

Nothing contained herein shall require the Escrow Agent to advance its own funds or otherwise incur direct financial liability to carry out its obligations hereunder or to exercise any of its rights or powers hereunder. If there are any difficulties in payment of the Refunded Bonds, the Escrow Agent shall notify the Issuer in writing.

Any notice, authorization, request or demand required or permitted to be given in accordance with the terms of this Escrow Agreement shall be in writing.

**ARTICLE VII.
NOTICES OF REDEMPTION AND DEFEASANCE**

Section 7.1. Notice of Redemption of Refunded Bonds.

The Refunded Bonds will be irrevocably called for redemption on the Redemption Date. Notice of redemption for the Refunded Bonds will be given by the Escrow Agent, in its capacity as paying agent for the Refunded Bonds, as provided in the Series 2003 Bonds Resolution, in substantially the following form:

NOTICE OF REDEMPTION

JOINT SCHOOL DISTRICT NO. 272 (LAKELAND),
KOOTENAI AND BONNER COUNTIES, STATE OF IDAHO

GENERAL OBLIGATION SCHOOL BONDS, SERIES 2003
DATED December 15, 2003

Notice is hereby given that Joint School District No. 272 (Lakeland), Kootenai and Bonner Counties, State of Idaho, has called and does hereby call for redemption on August 15, 2013, its General Obligation School Bonds, Series 2003, dated as of December 15, 2003, maturing on and after August 15 of the years set forth below, at the Redemption Price equal to 100% of the principal amount of each bond so redeemed, plus accrued interest to the date fixed for redemption.

The principal amounts and rates of the bonds to be so redeemed are as follows:

<u>Maturity Date</u> <u>8/15</u>	<u>Principal Amount \$</u>	<u>Interest Rate</u>	<u>CUSIP No.</u> <u>511798</u>
2015	380,000	4.000	BC3
2016	395,000	4.000	BD1
2017	410,000	4.000	BE9
2018	425,000	4.125	BF6
2019	445,000	4.250	BG4
2020	465,000	4.300	BH2
2021	480,000	4.400	BJ8
2022	505,000	4.500	BK5
2023	525,000	4.500	BL3

Notice is further given that funds necessary to pay the redemption price for each such bond, arising from the investment of the proceeds of sale of certain refunding bonds, will be available at the place of payment on the redemption date and interest on such bonds shall cease to accrue from and after such redemption date and that on said date there will become due and payable on each of said bonds the principal of and interest accrued thereon to the redemption date.

The Bonds will be due and payable at the following addresses:

Registered/Certified Mail: Wells Fargo Bank, N.A.
Corporate Trust Operations
P.O. Box 1517
Minneapolis, MN 55480-1517

Air Courier: Wells Fargo Bank, N.A.
Corporate Trust Operations
N9303-121
6th & Marquette Avenue
Minneapolis, MN 55479

In Person: Wells Fargo Bank, N.A.
Corporate Trust Operations
Northstar East Building
608 2nd Ave. So., 12th Pl.
Minneapolis, MN

TAX WITHHOLDING

Under the provisions of the Jobs and Growth Tax Relief Reconciliation Act of 2003, paying agents making payment of principal on municipal securities will be obligated to withhold 28% of the payment of principal to holders who have failed to provide the paying agent with a valid Taxpayer Identification Number. Holders of the above-described securities will avoid such withholding by providing a certified Taxpayer Identification Number when presenting securities for payment.

*No representation is made as to the correctness of the CUSIP numbers indicated in the Redemption Notice or any Bond.

Given by order of the Board of Trustees of Joint School District No. 272 (Lakeland), Kootenai and Bonner Counties, State of Idaho, this ____ day of _____, ____.

WELLS FARGO BANK, NATIONAL ASSOCIATION, Paying Agent

By: _____
Its: _____

Section 7.2. Notice of Defeasance of Refunded Bonds.

The Escrow Agent, in its role as paying agent for the Refunded Bonds, is hereby authorized and directed to i) give notice of the defeasance of the Refunded Bonds to the holders thereof according to the provisions of the Series 2003 Bonds Resolution, and ii) to file notice of defeasance of the Refunded Bonds with the Municipal Securities Rulemaking Board through its Electronic Municipal Market Access system (EMMA), or such other nationally recognized municipal securities information repository recognized by the Securities and Exchange Commission from time to time, in substantially the following form:

NOTICE OF DEFEASANCE

JOINT SCHOOL DISTRICT NO. 272 (LAKELAND),
KOOTENAI AND BONNER COUNTIES, STATE OF IDAHO

GENERAL OBLIGATION SCHOOL BONDS, SERIES 2003
DATED December 15, 2003

NOTICE IS HEREBY GIVEN to the holders of the above-described General Obligation School Bonds, Series 2003, maturing on August 15 in the years reflected below, in the aggregate

amount of \$4,030,000 (the “Refunded Bonds”) of Joint School District No. 272 (Lakeland), Kootenai and Bonner Counties, State of Idaho (the “District”), more particularly described as:

<u>Maturity</u> <u>Date</u> <u>8/15</u>	<u>Principal</u> <u>Amount \$</u>	<u>Interest</u> <u>Rate</u>	<u>CUSIP No.</u> <u>511798</u>
2015	380,000	4.000	BC3
2016	395,000	4.000	BD1
2017	410,000	4.000	BE9
2018	425,000	4.125	BF6
2019	445,000	4.250	BG4
2020	465,000	4.300	BH2
2021	480,000	4.400	BJ8
2022	505,000	4.500	BK5
2023	525,000	4.500	BL3

that money and direct obligations of the United States of America, the principal of and the interest on which when due will be sufficient to pay when due the principal or redemption price, if applicable, and interest due and to become due on the Refunded Bonds as the same mature or upon call for redemption on August 15, 2013, have been deposited in escrow with Wells Fargo Bank, National Association, as Escrow Agent pursuant to an Escrow Agreement between the District and Escrow Agent dated June ____, 2012.

In accordance with the terms of the Resolution of the District pursuant to which the Refunded Bonds were issued, the Refunded Bonds and the interest accrued thereon are deemed to have been paid.

Moneys will be available from the money and from the principal of and interest on such direct obligations of the United States of America held by the Escrow Agent, the undersigned Paying Agent, to pay debt service on the Bonds as the same becomes due, or upon call for redemption on August 15, 2013, at the price equal to 100% of the principal amount thereof, plus accrued interest to the date of redemption, in accordance with their terms and the terms of the Resolution of the District pursuant to which the Bonds have been issued.

Dated _____, 2012.

WELLS FARGO BANK, NATIONAL
ASSOCIATION, Paying Agent

By: _____
Its: _____

**ARTICLE VIII.
COMPENSATION OF ESCROW AGENT**

By execution hereof the Escrow Agent acknowledges receipt of the sum of \$_____ for services rendered and to be rendered by it, except for the costs of publishing the notice of redemption, which Issuer agrees to reimburse the Escrow Agent, pursuant to the provisions of this Escrow Agreement in payment of all fees and compensation of the Escrow Agent, and the Escrow Agent expressly acknowledges that it is not entitled to a lien, nor shall it ever assert a lien, on any Investment Securities or other obligations or money of the Issuer held by it pursuant to this Escrow Agreement. The Escrow Agent hereby agrees that such compensation arrangements have been made to the satisfaction of the Escrow Agent.

**ARTICLE IX.
AMENDMENTS TO THIS ESCROW AGREEMENT**

The Escrow Agent and the Issuer recognize that the owners of the Refunded Bonds have a beneficial interest in the money and the Investment Securities to be held in the Escrow Account in trust by the Escrow Agent pursuant to this Escrow Agreement. Therefore, this Escrow Agreement shall be subject to revocation or amendment only for the purposes of clarifying an ambiguity in the duties and obligations set forth hereunder, or altering the reporting or other ministerial obligations of the Escrow Agent to the Issuer, *provided* that no such amendment shall permit the Escrow Agent to invest in or deposit in the Escrow Account any obligations other than noncallable direct obligations of the United States of America, and each such amendment shall be accompanied by:

(a) A supplemental verification addressed to the Issuer and the Escrow Agent from an independent firm of certified public accountants, which shall be satisfactory to nationally recognized bond counsel, that the money and Investment Securities on deposit after the amendment will be sufficient, without any further investment, to effect the refunding of the Refunded Bonds;

(b) An unqualified written legal opinion addressed to the Issuer and the Escrow Agent from nationally recognized bond counsel that such amendment will not cause the interest on the Refunded Bonds or the Series 2012 Bonds to become includible in gross income for federal and state income tax purposes; and

(c) A certificate signed by the Chairman of the Board of Trustees for the Issuer confirming that the Issuer has provided the notice of the amendment to the respective rating agencies that rated the Series 2012 Bonds.

No amendment shall be effective unless the same shall be in writing and signed by the parties hereto.

**ARTICLE X.
NOTIFICATION OF DEFICIENCY**

The Escrow Agent shall give the Issuer prompt notice if the Escrow Agent shall determine there are or will be insufficient money or Investment Securities to make the payments specified in Section 4.2 hereof, and the Issuer shall deposit with the Escrow Agent additional sums of money required to correct such deficiencies. Escrow Agent shall not in any manner be responsible for insufficiency of funds in the Escrow Account, for the failure of Investment Securities to provide amounts sufficient to pay Refunded Bonds or any failure of the obligors of the Investment Securities to make timely payments thereon.

**ARTICLE XI.
SUCCESSOR ESCROW AGENT**

The obligations assumed by the Escrow Agent pursuant to this Escrow Agreement may be transferred by the Escrow Agent to a successor if (a) the Escrow Agent has presented evidence satisfactory to the Issuer and its bond counsel that the successor meets the requirements of Idaho Code Section 57-504, as now in effect or hereafter amended; (b) the successor has assumed all the obligations of the Escrow Agent under this Escrow Agreement; and (c) all the Investment Securities and money then held by the Escrow Agent pursuant to this Escrow Agreement have been duly transferred to such successor.

Any company into which the Escrow Agent may be merged or converted or with which it may be consolidated or any company resulting from any merger, conversion or consolidation to which it shall be a party or any company to which the Escrow Agent may sell or transfer all or substantially all of its corporate trust business, shall be the successor to the Escrow Agent without the execution or filing of any paper or further act, anything herein to the contrary notwithstanding.

If at any time the Escrow Agent or its legal successor or successors should become unable, through operation of law or otherwise, to act as Escrow Agent hereunder, or if its property and affairs shall be taken under the control of any state or federal court or administrative body because of insolvency or bankruptcy or for any other reason, a vacancy shall forthwith exist in the office of Escrow Agent hereunder. In such event the Issuer, by appropriate action, promptly shall appoint an Escrow Agent to fill such vacancy. If no successor Escrow Agent shall have been appointed by the Issuer within 60 days, a successor may be appointed by the owners of a majority in principal amount of the Refunded Bonds then outstanding by an instrument or instruments in writing filed with the Issuer, signed by such owners or by their duly authorized attorneys-in-fact. If, in a proper case, no appointment of a successor Escrow Agent shall be made pursuant to the foregoing provisions of this section within three months after a vacancy shall have occurred, the owner of any Refunded Bond may apply to any court of competent jurisdiction to appoint a successor Escrow Agent. Such court may thereupon, after such notice, if any, as it may deem proper, prescribe and appoint a successor Escrow Agent.

ARTICLE XII. INDEMNIFICATION

To the extent permitted by law, the Issuer hereby assumes liability for, and hereby agrees (whether or not any of the transactions contemplated hereby are consummated) to indemnify, protect, save and keep harmless the Escrow Agent and its respective successors, assigns, agents, and employees, from and against any and all liabilities, obligations, losses, damages penalties, claims, actions, suits, costs, expenses and disbursements (including reasonable legal fees and disbursements) of whatsoever kind and nature which may be imposed on, incurred by, or asserted against, the Escrow Agent at any time (whether or not also indemnified against the same by the Issuer or any other person under any other agreement or instrument, but without double indemnity) in any way relating to or arising out of the execution, delivery and performance of this Escrow Agreement (including without limitation, actions taken in connection with Section 4.6 hereof), the establishment hereunder of the Escrow Account, the acceptance of the funds and securities deposited therein, the purchase of any securities to be purchased pursuant hereto, the retention of such securities or the proceeds thereof and any payment, transfer or other application of moneys or securities by the Escrow Agent in accordance with the provisions of this Escrow Agreement; provided, however, that the Issuer shall not be required to indemnify the Escrow Agent against the Escrow Agent's own negligence or willful misconduct or the negligence or willful misconduct of the Escrow Agent's respective successors, assigns, agents and employees or the material breach by the Escrow Agent of the terms of this Escrow Agreement. In no event shall the Issuer or the Escrow Agent be liable to any person by reason of the transactions contemplated hereby other than to each other as set forth in this ARTICLE XII. The indemnities contained in this ARTICLE XII shall survive the termination of this Escrow Agreement.

The Escrow Agent shall be under no obligation to inquire into or be in any way responsible for the performance or nonperformance by the Issuer of any of its obligations, or to protect any of the Issuer's rights under any bond proceeding or any of the Issuer's other contracts with or franchises or privileges from any state, county, municipality or other governmental agency or with any person. The Escrow Agent shall not be liable for any act done or step taken or omitted by it, or for any mistake of fact or law, or for anything which it may do or refrain from doing, except for its negligence, willful misconduct, or its default in the performance of any obligation imposed upon it hereunder. The Escrow Agent shall not be liable or responsible for any loss resulting from any investment made pursuant to this Escrow Agreement and in full compliance with the provisions hereof.

If the Escrow Agent renders any service hereunder not provided for in this Escrow Agreement, or the Escrow Agent is made a party to or intervenes in any litigation pertaining to this Escrow Agreement or institutes interpleader proceedings relative hereto, the Escrow Agent shall be compensated reasonably by the Issuer for such extraordinary services and reimbursed for any and all claims, liabilities, losses, damages, fines, penalties and expenses, including out-of-pocket and incidental expenses and legal fees and expenses occasioned thereby.

Recitals herein and in the Series 2012 Bond Resolution shall be taken as statements of the Issuer and not considered as made by, or imposing obligations or liability upon, the Escrow Agent.

**ARTICLE XIII.
MISCELLANEOUS**

In the event any one or more of the provisions contained in this Escrow Agreement shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision of this Escrow Agreement, but this Escrow Agreement shall be construed as if such invalid or illegal or unenforceable provision had never been contained herein. If any portion of this Escrow Agreement is amended, severed or revoked, the Issuer agrees to notify and provide draft copies of any amendatory documents to any rating agency with a current rating on the Series 2012 Bonds prior to such action.

Execution of this Escrow Agreement by the Escrow Agent shall constitute written acknowledgment by the Escrow Agent of its receipt from the Issuer of all monies and Investment Securities to be deposited into the Escrow Account specified herein.

This Escrow Agreement may be executed in several counterparts, each of which shall be regarded as the original and all of which shall constitute one and the same Escrow Agreement.

This Escrow Agreement shall be governed by the laws of the State of Idaho.

Dated as of the day and year first above written.

JOINT SCHOOL DISTRICT NO. 272
(LAKELAND), KOOTENAI AND BONNER
COUNTIES, STATE OF IDAHO

By: _____
Chairman, Board of Trustees

WELLS FARGO BANK, NATIONAL
ASSOCIATION

By: _____
Vice President

ATTACHMENT I
INVESTMENT SECURITIES

Purchased with Proceeds of Series 2012 Bonds

<u>SLGs Description</u>	<u>Maturity Date</u>	<u>Par</u>	<u>Yield%</u>	<u>First Interest Payment Date</u>
-------------------------	--------------------------	------------	---------------	--

Total Par: \$

Cost of Investment Securities: \$

Cash Deposit: \$_____

Total Escrow Cost: \$0

ATTACHMENT II
VERIFICATION REPORT

JOINT SCHOOL DISTRICT NO. 272 (LAKELAND),
KOOTENAI AND BONNER COUNTIES,
STATE OF IDAHO

Resolution Authorizing the Issuance and Sale of
\$3,955,000 General Obligation Refunding Bonds, Series 2012

Adopted May 23, 2012

TABLE OF CONTENTS

	Page
ARTICLE I DEFINITIONS	1
101. Definitions.....	1
102. Authority for Bond Resolution	5
ARTICLE II AUTHORIZATION, TERMS, SALE AND ISSUANCE OF BONDS, REFUNDING AND PAYING AGENT PROVISIONS.....	5
201. Authorization of Bonds, Principal Amount, Designation and Series	5
202. Purpose.....	5
203. Issue Date.....	5
204. Bond Details, Amortization Plan	5
205. Denominations and Numbers.....	6
206. Paying Agent and Bond Registrar.....	6
207. Optional Redemption	7
208. Sale of Bonds	7
209. Execution of Bonds.....	8
210. Establishment of Accounts and Funds.....	9
211. Delivery of Bonds; Application of Proceeds	10
212. Approval of Escrow Agreement; Deposits into Escrow Account	10
213. Redemption of Refunded Bonds, Pledge, etc. of Escrow Account	10
214. Cost of Issuance Fund.....	11
215. Defeasance	11
216. Further Authority	13
217. Bond Levy Subsidy.....	13
218. Idaho State Bond Guaranty.....	13
219. Designation as “Qualified Tax-Exempt Obligations”	14
ARTICLE III TRANSFER AND EXCHANGE OF BONDS; BOND REGISTRAR	14
301. Transfer of Bonds	14
302. Exchange of Bonds	15
303. Bond Registration Books	15
304. List of Bondholder	15
305. Duties of Bond Registrar	15
ARTICLE IV BOOK-ENTRY SYSTEM; LIMITED OBLIGATION OF DISTRICT; REPRESENTATIONS LETTER.....	16
401. Book-Entry Only System.....	16
402. Representations Letter	16
403. Transfers Outside Book-Entry System	17
404. Payments to Cede & Co.....	17

ARTICLE V COVENANTS AND UNDERTAKINGS.....	17
501. Levy of Taxes	17
502. Bonds in Registered Form	18
503. Arbitrage Covenant; Covenant to Maintain Tax Exemption	18
504. Approval of Plan and Form of Bonds	20
ARTICLE VI FORM OF BONDS	20
601. Form of Bonds	20
ARTICLE VII MISCELLANEOUS.....	27
701. Ratification.....	27
702. Severability	27
703. Conflict	27
704. Captions	28
705. Effective Date	28

RESOLUTION

A Resolution authorizing the issuance and confirming the sale of \$3,955,000 General Obligation Refunding Bonds, Series 2012, of Joint School District No. 272 (Lakeland), Kootenai and Bonner Counties, State of Idaho, and providing for related matters.

WHEREAS, Joint School District No. 272 (Lakeland), Kootenai and Bonner Counties, State of Idaho (the "District") previously issued its \$6,900,000 General Obligation School Bonds, Series 2003 (the "Series 2003 Bonds"), \$5,085,000 of which are outstanding as of the date hereof;

WHEREAS, pursuant to Section 33-1116, Idaho Code, the District has determined that the Series 2003 Bonds maturing on August 15, 2015, through August 15, 2023, inclusive, in the aggregate principal amount of \$4,030,000 (the "Refunded Bonds") can be refunded with profit and advantage to the District and without creating any additional indebtedness or liability, and therefore the District desires to authorize and issue its General Obligation Refunding Bonds, Series 2012 in the principal amount of \$3,955,000 (the "Series 2012 Bonds" or "Bonds"), the proceeds of which will be used to refund the Refunded Bonds and to pay the costs of issuance thereof;

WHEREAS, there has been presented to the Board of Trustees of the District (the "Board") a proposed form of Bond Purchase Agreement between the District and Seattle-Northwest Securities Corporation (the "Purchaser") contemplating the negotiated sale of the Series 2012 Bonds;

WHEREAS, pursuant to Section 57-215, Idaho Code, the District's Notice of Negotiated Private Bond Sale was published on May 18, 2012, in the Coeur d'Alene Press, a newspaper published in the District, and the District desires to sell the Bonds to the Purchaser pursuant to the Bond Purchase Agreement; and

WHEREAS, the Board desires to provide for the details of the Bonds and the payment thereof.

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED by the Board as follows:

ARTICLE I DEFINITIONS

101. Definitions. As used in this Bond Resolution, unless the context shall otherwise require, the following terms shall have the following meanings:

“Act” means collectively chapter 11 of Title 33 and chapters 2, 5 and 9 of Title 57, Idaho Code, as amended.

“Board” means the Board of Trustees of the District.

“Bond Account” means the Bond Account established in Section 210 hereof.

“Bond Counsel” means Hawley Troxell Ennis & Hawley LLP, or another attorney at law or a firm of attorneys of nationally recognized standing in matters pertaining to the tax-exempt status of interest on obligations issued by states and their political subdivisions, duly admitted to the practice of law before the highest court of any state of the United States.

“Bondholder” or “Holder” means the Registered Owner of any Bond as shown in the registration books of the District kept by the Bond Registrar for such purpose.

“Bond Purchase Agreement” means the agreement relating to the purchase and sale of the Bonds as described in Section 208.

“Bond Register” means the registration records of the District, maintained by the Paying Agent, on which shall appear the names and addresses of the Holders of the Series 2012 Bonds.

“Bond Registrar” means each Person appointed by the District as bond registrar and agent for the transfer, exchange and authentication of the Bonds. Pursuant to Section 206 hereof the initial Bond Registrar is Wells Fargo Bank, National Association.

“Bond Resolution” means this Resolution of the District adopted on May 23, 2012, authorizing the issuance and confirming the sale of the Bonds.

“Bonds” or “Series 2012 Bonds” means the \$3,955,000 General Obligation Refunding Bonds, Series 2012, authorized by this Bond Resolution.

“Business Day” means any day other than (i) a Saturday, Sunday or legal holiday, or (ii) a day on which the Paying Agent is authorized by law to close.

“Cede & Co.” means the nominee of DTC, and any successor nominee of DTC with respect to the Bonds pursuant to Section 401 hereof.

“Code” means the Internal Revenue Code of 1986, as amended and supplemented from time to time, and the Regulations promulgated thereunder.

“Cost of Issuance Fund” means the Cost of Issuance Fund established in Section 210 hereof.

“DTC” means The Depository Trust Company, New York, New York, and its successors and assigns.

“DTC Participants” means those financial institutions for whom the Securities Depository effects book-entry transfers and pledges of securities deposited with the Securities Depository, as such listing of Participants exists at the time of such reference.

“District” means Joint School District No. 272 (Lakeland), Kootenai and Bonner Counties, State of Idaho.

“Escrow Account” means the Escrow Account established in the Escrow Agreement.

“Escrow Agent” means Wells Fargo Bank, National Association, as escrow agent under the Escrow Agreement.

“Escrow Agreement” means the Escrow Agreement between the District and the Escrow Agent, as authorized in Section 212 hereof.

“Exchange Bond” means any Exchange Bond as defined in Section 209 hereof.

“Information Reporting Agreement” means the undertaking to be delivered by the District in compliance with SEC Rule 15c2-12.

“Investment Securities” means cash or any government obligation qualified under Section 57-504 of the Idaho Code, as it reads on the date hereof, limited however to direct noncallable obligations of the U.S. Government. Said Investment Securities may include either U.S. Treasury Securities-State and Local Government Series or open market securities.

“Participants” means those broker-dealers, banks and other financial institutions from time to time for which DTC holds bonds as securities depository.

“Paying Agent” means each Person appointed by the District as paying agent with respect to the Bonds. Pursuant to Section 206 hereof the initial Paying Agent is Wells Fargo Bank, National Association.

“Person” means natural persons, firms, partnerships, associations, corporations, trusts, public bodies and other entities.

“Purchaser” means Seattle-Northwest Securities Corporation, Boise, Idaho, the initial purchaser of the Bonds from the District.

“Record Date” means (a) in the case of each interest payment date, the close of business on the fifteenth day preceding the interest payment date and if not a Business Day, the next preceding day that is a Business Day, and (b) in the case of redemption, if applicable, such record date as shall be specified by the Bond Registrar in the notice of redemption, provided that such record date shall be not less than 15 calendar days before the mailing of such notice of redemption.

“Redemption Date” has the meaning set forth in Section 213 of this Bond Resolution.

“Refunded Bonds” means Series 2003 Bonds in the principal amount of \$4,030,000 authorized to be refunded in this Resolution and maturing on August 15 of each year as follows:

<u>Maturity Date</u> 8/15	<u>Principal Amount</u> \$	<u>Interest Rate</u> %	<u>CUSIP No.</u> 511798
2015	380,000	4.000	BC3
2016	395,000	4.000	BD1
2017	410,000	4.000	BE9
2018	425,000	4.125	BF6
2019	445,000	4.250	BG4
2020	465,000	4.300	BH2
2021	480,000	4.400	BJ8
2022	505,000	4.500	BK5
2023	525,000	4.500	BL3

“Registered Owner” means the person(s) in whose name or names the Bonds shall be registered in the Bond Register maintained by the Paying Agent in accordance with the terms of the Bond Resolution.

“Regulations” means the treasury regulations promulgated under the Code and those provisions of the treasury regulations originally promulgated under Section 103 of the Internal Revenue Code of 1954, as amended, which remain in effect under the Code.

“Representations Letter” means the District’s Blanket Letter of Representations authorized under Section 402 of this Bond Resolution to be executed and filed with DTC.

“Rule 15c2-12” means Rule 15c2-12, as amended, promulgated by the SEC under the Securities Exchange Act of 1934, as amended.

“SEC” means the Securities and Exchange Commission.

“Securities Depository” means DTC, or any successor securities depository appointed pursuant to Article IV.

“Series 2003 Bonds” means the \$6,900,000 General Obligation School Bonds, Series 2003 of the District, dated December 15, 2003.

“Series 2003 Bonds Resolution” means the resolution of the District adopted on December 8, 2003, authorizing the Series 2003 Bonds.

“Series 2012 Bonds” or “Bonds” means the \$3,955,000 General Obligation Refunding Bonds, Series 2012, authorized by this Bond Resolution.

“Tax Certificate” means any agreement or certificate of the District which the District executes in order to establish and assure the tax-exempt status of interest received on the Bonds.

“United States” means the government of the United States of America.

“Written Certificate and Request” means an instrument in writing signed on behalf of the District by a duly authorized officer thereof.

The terms “hereby,” “hereof,” “hereto,” “herein,” “hereunder,” and any similar terms as used in this Bond Resolution refer to this Bond Resolution.

102. Authority for Bond Resolution. This Bond Resolution is adopted pursuant to the provisions of the Act.

ARTICLE II
AUTHORIZATION, TERMS, SALE AND ISSUANCE OF BONDS,
REFUNDING AND PAYING AGENT PROVISIONS

201. Authorization of Bonds, Principal Amount, Designation and Series. In accordance with and subject to the terms, conditions and limitations established by the Act and in this Bond Resolution, a series of general obligation refunding bonds of the District is hereby authorized to be issued. Such series of Bonds shall be designated “General Obligation Refunding Bonds, Series 2012” and issued in the principal amount of \$3,955,000. The Bonds shall be issued in fully registered form only, without coupons.

202. Purpose. The Bonds are hereby authorized to be issued for the purpose of providing funds with which to redeem the Refunded Bonds and to pay the costs of the Bonds.

203. Issue Date. The Bonds shall be dated as of the date of their delivery.

204. Bond Details, Amortization Plan.

(a) The Bonds shall be issued in the form of serial bonds maturing on the dates and in the amounts as indicated below. The Bonds bear interest at the rates indicated below (calculated on the basis of a year of 360 days and twelve 30-day months) from the date of their delivery, payable August 15, 2012, and semiannually thereafter on February 15 and August 15 in each year until their respective dates of maturity or prior redemption:

<u>Due</u> <u>August 15</u>	<u>Principal</u> <u>Amount \$</u>	<u>Interest</u> <u>Rate%</u>
2015	390,000	3.00
2016	400,000	3.00
2017	415,000	3.00
2018	425,000	3.00
2019	440,000	3.00
2020	455,000	3.00
2021	460,000	3.00
2022	480,000	3.00
2023	490,000	3.00

(b) Accrual of Interest. Each Bond shall bear interest from the interest payment date next preceding the date of registration and authentication thereof unless it is registered and authenticated as of an interest payment date, in which event it shall bear interest from the date thereof, or unless it is registered and authenticated prior to the first interest payment date, in which event it shall bear interest from its date, or unless, as shown by the records of the Bond Registrar, interest on the Bonds shall be in default, in which event it shall bear interest from the date to which interest has been paid in full. The Bond Registrar shall insert the date of registration and authentication of each Bond in the place provided for such purpose in the form of the Bond Registrar’s certificate of authentication on each Bond. To the extent permitted by law, the Bonds shall bear interest on overdue principal at the aforesaid respective rates.

205. Denominations and Numbers. The Bonds shall be issued as fully registered bonds, without coupons, in the denomination of \$5,000, or any integral multiple thereof, not exceeding the amount of each maturity. The Bonds shall be numbered from one (1) upward in order of issuance with the prefix “R” preceding each number.

206. Paying Agent and Bond Registrar. Wells Fargo Bank, National Association is hereby appointed the Paying Agent and Bond Registrar for the Bonds. The District may remove any Paying Agent and any Bond Registrar, and any successor thereto, and appoint a successor or successors thereto. Each Paying Agent and Bond Registrar shall signify its acceptance of the duties and obligations imposed upon it by the Bond Resolution by executing and delivering to the District a written acceptance thereof. The principal of, premium, if any, and interest on the Bonds shall be payable in any coin or currency of the United States of America which, at the respective dates of payment thereof, is legal tender for the payment of public and private debts. Principal of and premium, if any, of the Bonds shall be payable when due to the Holder of each Bond at the designated corporate trust office of the Paying Agent. Payment of interest on each Bond shall be made to the Person which, as of the Record Date, is the Holder of the Bond and shall be made by check or draft mailed to the Person which, as of the Record Date, is the Holder of the Bond, at the address of such Holder as it appears on the registration books of the District

kept by the Bond Registrar, or at such other address as is furnished to the Bond Registrar in writing by such Holder on or prior to the Record Date.

207. Optional Redemption. The Bonds are not subject to optional redemption prior to maturity.

208. Sale of Bonds. The Bonds authorized to be issued herein are hereby sold to the Purchaser on the terms and conditions set forth in the Bond Purchase Agreement at an aggregate purchase price equal to \$4,317,514.25, representing the par amount of the Bonds, plus premium of \$394,154.25, less underwriter’s discount of \$31,640.00. To evidence the acceptance of the Bond Purchase Agreement, the Chairman or Vice Chairman is hereby authorized to execute and deliver the Bond Purchase Agreement in the form presented at this meeting.

The pricing details of the Bonds are as follows:

<u>Maturity</u> <u>August 15</u> <u>Year</u>	<u>Amount</u> <u>Maturing \$</u>	<u>Rate%</u>	<u>Yield%</u>	<u>Price%</u>
2015	390,000	3.00	0.600	107.568
2016	400,000	3.00	0.700	109.477
2017	415,000	3.00	0.930	110.461
2018	425,000	3.00	1.170	110.893
2019	440,000	3.00	1.380	111.049
2020	455,000	3.00	1.580	110.865
2021	460,000	3.00	1.780	110.297
2022	480,000	3.00	1.940	109.755
2023	490,000	3.00	2.080	109.139

The Chairman of the Board of Trustees and the Clerk of the Board are, and each of them is, hereby authorized to do or perform all such acts as may be necessary or advisable to comply with the Bond Purchase Agreement and to carry the same into effect.

The final Official Statement of the District for the sale of the Bonds, in substantially the form presented at this meeting, with such changes, omissions, insertions and revisions as the Superintendent and/or Chairman of the Board of Trustees of the District shall approve, is hereby authorized, and the Superintendent and/or Chairman of the Board of Trustees shall sign such final Official Statement and deliver such final Official Statement to the Purchaser for distribution to prospective purchasers of the Bonds and other interested persons, which signature shall evidence such approval. The use of the Preliminary Official Statement dated May 16, 2012 (the “Preliminary Official Statement”), by the Purchaser and the actions of the District, including the certification by the Chairman and/or the Superintendent of the District as to the “deemed

finality” of the Preliminary Official Statement pursuant to SEC Rule 15c2-12 in connection with the offering of the Bonds are hereby acknowledged, approved and ratified.

In order to comply with subsection (b)(5) of SEC Rule 15c2-12, the Purchaser has provided in the Bond Purchase Agreement that it is a condition to delivery of the Bonds that the District and the Paying Agent shall have executed and delivered the Information Reporting Agreement. The Information Reporting Agreement is hereby ratified and approved in all respects and the Chairman or Vice Chairman is hereby authorized to execute and deliver the Information Reporting Agreement. Such Information Reporting Agreement shall constitute the District’s undertaking for compliance with Rule 15c2-12.

209. Execution of Bonds. The Bonds shall be executed on behalf of the District by the Chairman or Vice Chairman of the Board and countersigned by the Clerk of the Board (such signatures being either manual or by facsimile), and the corporate seal of the District, if any, shall be impressed or printed thereon. The certificate of the Treasurer of the Board attached to the Bonds shall be signed by the manual or facsimile signature of the Treasurer of the Board, with the seal of the District impressed or printed thereon. The said officials and each of them are hereby authorized and instructed to execute the Bonds accordingly and the use of facsimile signatures of said Chairman or Vice Chairman, Clerk and Treasurer and facsimile of the seal of the District on the Bonds are hereby authorized, approved and adopted as the authorized and authentic execution, countersigning and sealing, as applicable, of the Bonds by said officials. The Bonds shall then be delivered to the Bond Registrar for manual authentication by it. Only such of the Bonds as shall bear thereon a certificate of authentication, manually executed by the Bond Registrar, shall be valid or obligatory for any purpose or entitled to the benefits of this Bond Resolution, and such certificate of the Bond Registrar shall be conclusive evidence that the Bonds so authenticated have been duly authenticated and delivered under, and are entitled to the benefits of, this Bond Resolution and that the Holder thereof is entitled to the benefits of this Bond Resolution. The certificate of authentication of the Bond Registrar on any Bond shall be deemed to have been executed by it if (a) such Bond is signed by an authorized officer of the Bond Registrar, but it shall not be necessary that the same officer sign the certificate of authentication on all of the Bonds issued hereunder or that all of the Bonds hereunder be authenticated by the same Bond Registrar, and (b) the date of registration and authentication of the Bond is inserted in the place provided therefor on the certificate of authentication.

The Chairman or Vice Chairman and Clerk of the Board are authorized to execute, countersign and seal from time to time, if applicable, in the manner described above, Bonds (the “Exchange Bonds”) to be issued and delivered for the purpose of effecting transfers and exchanges of Bonds pursuant to Article III hereof. At the time of the execution, countersigning and sealing of the Exchange Bonds by the District, the payee, maturity date, and interest rate shall be in blank. All Exchange Bonds shall be in the denomination of \$5,000. Upon any transfer or exchange of Bonds pursuant to Article III hereof, the Bond Registrar shall cause to be inserted in appropriate Exchange Bonds the appropriate payee, maturity date and interest rate. The Bond Registrar is hereby authorized and directed to hold the Exchange Bonds, and to complete, authenticate and deliver the Exchange Bonds, for the purpose of effecting transfers

and exchanges of Bonds; provided that any Exchange Bonds authenticated and delivered by the Bond Registrar shall bear the same series, maturity date and interest rate as Bonds delivered to the Bond Registrar for exchange or transfer, and shall bear the name of such payee as the Bondholder requesting an exchange or transfer shall designate; and provided further that upon the delivery of any Exchange Bonds by the Bond Registrar, a like principal amount of Bonds submitted for transfer or exchange, and of like series and having like maturities and interest rates shall be cancelled. The execution, countersigning and sealing, if applicable, by the District and delivery to the Bond Registrar of any Exchange Bond shall constitute full and due authorization of such Bond containing such payee, maturity date and interest rate as the Bond Registrar shall cause to be inserted, and the Bond Registrar shall thereby be authorized to authenticate and deliver such Exchange Bond in accordance with the provisions hereof.

In case any officer whose signature or a facsimile of whose signature shall appear on any Bond (including any Exchange Bond) shall cease to be such officer before the issuance or delivery of such Bond, such signature or such facsimile shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until such issuance or delivery, respectively.

210. Establishment of Accounts and Funds.

A. The following accounts and funds on the accounting records of the District are hereby created with respect to the Bonds:

- (1) Bond Account, to be held by the District;
- (2) Cost of Issuance Fund, to be held by the Escrow Agent, if funded by the District at the time of delivery of the Bonds pursuant to Section 214 hereof; and
- (3) Rebate Fund, to be held by the District.

B. There shall be deposited into the Bond Account (i) taxes collected pursuant to Section 501 hereof, (ii) funds from the State of Idaho pursuant to Idaho Code Section 33-906, and (iii) such other funds as the District shall designate as irrevocably available to pay principal and interest on the Bonds. The District shall make disbursements from the Bond Account in accordance with Sections 404 and 501 hereof. For purposes of investment of funds in the Bond Account, the District may consider funds in the Bond Account not expected to be used to pay principal and interest on the Bonds to be held for the purpose of paying principal and interest on other bonds issued or to be issued by the District or to be used for any lawful purpose of the District. Moneys in the Bond Account may be invested in any investments permitted under the laws of the State of Idaho.

C. There shall be deposited into and disbursed from the Costs of Issuance Fund the moneys referred to in Section 211(b) hereof. On or after July 16, 2012, any moneys remaining in the Costs of Issuance Fund shall be transferred to the Bond Account.

D. There shall be deposited into and disbursed from the Rebate Fund the sums required under the Code.

211. Delivery of Bonds; Application of Proceeds. The Treasurer of the District is hereby instructed to make delivery of the Bonds to the Purchaser under the DTC Fast Automated Securities Transfer System and to receive payment therefor in accordance with the terms of the Bond Purchase Agreement and to deposit the proceeds of sale as follows:

(a) as directed by a Written Certificate and Request of the District, the proceeds of sale of the Bonds in the amount of \$4,277,569.21 shall be transferred to the Escrow Agent for purposes of refunding the Refunded Bonds, as described in Sections 212 and 213 hereof;

(b) a portion of the proceeds of sale of the Bonds shall either be deposited in the Cost of Issuance Fund to be used as described in Sections 210.A(2) and 214, or shall be paid directly by the Purchaser to pay costs of issuance, all as shall be directed by a Written Certificate and Request of the District.

212. Approval of Escrow Agreement; Deposits into Escrow Account.

(a) The Escrow Agreement, in substantially the form presented at this meeting, with such changes, omissions, insertions and revisions as the Chairman or Vice Chairman of the Board shall approve, is hereby authorized, and the Chairman or Vice Chairman shall sign such Escrow Agreement, which signature shall evidence such approval. The Chairman and the Clerk are, and each of them is, hereby authorized to do or perform all such acts as may be necessary or advisable to comply with the Escrow Agreement and to carry the same into effect.

(b) As directed by a Written Certificate and Request pursuant to Section 211(a), a portion of the proceeds of the sale of the Bonds shall be used to make a cash deposit and invested or reinvested in Investment Securities for deposit into the Escrow Account established under the Escrow Agreement to defease the Refunded Bonds, in accordance with the provisions of the Escrow Agreement.

213. Redemption of Refunded Bonds, Pledge, etc. of Escrow Account.

(a) The Refunded Bonds are hereby irrevocably called for redemption on August 15, 2013 (the "Redemption Date"). Notice of such redemption of the Refunded Bonds shall be given as provided in the Series 2003 Bonds Resolution and in accordance with the Act. Such Refunded Bonds are being redeemed at a redemption price consisting of par plus accrued interest to the Redemption Date.

(b) Moneys in the Escrow Account shall be invested in Investment Securities as permitted by Section 57-504, Idaho Code, and pursuant to the Escrow Agreement. It is hereby found and determined by the District that, pursuant to Section 57-504, Idaho Code, moneys in

the Escrow Account will be sufficient to pay, when due, pursuant to stated maturity or call for redemption on the Redemption Dates, the principal, interest and premium, if any, due and to become due on the Refunded Bonds, and provision in the Escrow Agreement has been made for the refunding of the Refunded Bonds.

(c) Any moneys remaining in the Escrow Account and not needed for refunding of the Refunded Bonds shall be applied to pay any costs of issuance of the Bonds that remain unpaid, if any, and any moneys remaining thereafter shall be transferred to the District for deposit into the Bond Account.

214. Cost of Issuance Fund. There is hereby established in the hands of the Escrow Agent a separate account designated as the “Cost of Issuance Fund.” At the time of the delivery of the Bonds, the District may deposit into the Cost of Issuance Fund such amount as shall be shown in a Written Certificate and Request filed with the Escrow Agent at the time of delivery of the Bonds. The Written Certificate and Request contemplated by Section 211(b) so filed shall itemize those costs of issuance to be paid from the Cost of Issuance Fund, if any, and those costs of issuance to be paid by the Purchaser in accordance with the terms of the Bond Purchase Agreement and the Written Certificate and Request. Moneys in the Cost of Issuance Fund shall be used for the payment of costs of issuance of the Bonds or, pending payment of costs, invested pursuant to the Escrow Agreement. Any moneys remaining in the Cost of Issuance Fund shall be transferred promptly by the Escrow Agent to the District for deposit into the Bond Account.

215. Defeasance.

(a) If the District shall pay or cause to be paid, or there shall otherwise be paid, to the Bondholders the principal of or redemption price, if applicable, and interest due or to become due on the Bonds, if applicable, at the times and in the manner stipulated therein and in this Resolution, or such Bonds shall have been deemed to have been paid, then the levy of taxes provided in Section 501 hereof and other moneys, securities and funds pledged under the Resolution and all covenants, agreements and other obligations of the District to the Bondholders, shall thereupon cease, terminate and become void and be discharged and satisfied.

(b) Bonds or interest installments the payment or redemption of which moneys shall have been set aside and shall be held in trust (through deposit by the District of funds for such payment or redemption or otherwise) at the maturity or redemption date thereof shall be deemed to have been paid within the meaning and with the effect expressed in subsection (a) of this section. All outstanding Bonds shall prior to the maturity thereof be deemed to have been paid within the meaning and with the effect expressed in subsection (a) of this section if:

(i) in case any of said Bonds are to be redeemed on any date prior to their maturity, if applicable, the District shall have given irrevocable instructions to mail to the Bondholders of such Bonds, notice of redemption of such Bonds on said date;

(ii) there shall have been deposited in escrow with a bank, trust company or suitable depository (the “Defeasance Agent”) either (a) moneys in an amount which shall be sufficient, or (b) Defeasance Securities (defined below) (including any Defeasance Securities issued or held in book-entry form on the books of the Department of the Treasury of the United States of America) the principal of and the interest on which when due will provide moneys which, together with the moneys, if any, deposited with the Defeasance Agent at the same time, shall be sufficient, to pay when due the principal or redemption price, as applicable, and interest due and to become due, if applicable, on said Bonds on and prior to the redemption date or maturity date thereof, as the case may be, without adversely affecting the tax-exempt status of the interest on said Bonds taxable under the Code. In the case of a deposit under clause (b) above, the District will provide to the Defeasance Agent a verification as to the sufficiency of the Defeasance Securities to pay when due the principal or redemption price, as applicable, and interest due and to become due on said Bonds on and prior to the redemption date or maturity date thereof; and

(iii) in the event said Bonds are not by their terms subject to redemption within the next succeeding sixty (60) days, the District shall have given irrevocable instructions to mail, first class postage prepaid, a notice to the Bondholders that the deposit required by (ii) above has been made with the Defeasance Agent and that said Bonds are deemed to have been paid in accordance with this section and stating such maturity or redemption date upon which moneys are to be available for the payment of the principal or redemption price as applicable, and interest due or to become due, if applicable, on said Bonds.

(c) Neither Defeasance Securities nor moneys deposited with the Defeasance Agent pursuant to this section nor principal or interest payments on any such Defeasance Securities shall be withdrawn or used for any purpose other than, and shall be held in trust for, the payment of the principal or redemption price, if applicable, and interest on said Bonds; provided that any cash received from such principal or interest payments on such Defeasance Securities deposited with the Paying Agent, if not then needed for such purpose, shall, to the extent practicable, be reinvested in Defeasance Securities maturing at times and in amounts sufficient to pay when due the principal or redemption price, as applicable, and interest to become due on said Bonds on and prior to such redemption date or maturity date thereof, as the case may be, and interest earned from such reinvestments shall be paid over to the District, free and clear of any trust, lien or pledge. For the purposes of this section, “Defeasance Securities” shall include the following:

(i) Cash (insured at all times by the Federal Deposit Insurance Corporation or otherwise collateralized with obligations described in paragraph (ii) below), or

(ii) Direct obligations of (including obligations issued or held in book entry form on the books of) the Department of the Treasury of the United States of America.

Bonds, the principal of and interest on and redemption premium, if any, which shall have been provided for in the manner set forth in Subsection (b) shall be deemed not to be outstanding under the Resolution or under applicable provisions of the law of the State of Idaho, including without limitation, the Act and in particular Section 33-1103 of the Act.

216. Further Authority. The Chairman, the Vice Chairman, the Clerk and the Treasurer of the Board, and other officers of the District are, and each of them is, hereby authorized to do or perform all such acts and to execute all such certificates, documents and other instruments as may be necessary or advisable to provide for the issuance, sale and delivery of the Bonds, the redemption of the Refunded Bonds, and the fulfillment of the covenants and obligations of the District contained herein, in the Escrow Agreement and any Tax Certificate.

217. Bond Levy Subsidy. The District covenants to apply for and take all reasonable actions necessary to continue to be eligible to receive payments from the State of Idaho under Idaho Code, Sections 33-906 and 33-906A, or any successor provision.

218. Idaho State Bond Guaranty.

(a) Payment of the principal of and interest on the Bonds when due is guaranteed by the sales tax collected by the State of Idaho pursuant to the provisions of the Idaho School Bond Guaranty Act, Title 33, chapter 53, Idaho Code (the "Sales Tax Guaranty Act"). In addition, payment of the principal of and interest on the Bonds when due is guaranteed by the school district bond credit enhancement program under Title 57, chapter 7, Idaho Code (the "Credit Enhancement Program") (the Sales Tax Guaranty Act and Credit Enhancement Program hereinafter sometimes referred to collectively as the "Bond Guaranty Programs").

(b) In accordance with the requirements of the Bond Guaranty Programs, the District shall transfer moneys from the Bond Account sufficient for the scheduled debt service payment on the Bonds to the Paying Agent at least fifteen (15) days before each principal or interest payment date for the Bonds, and if the District is unable to transfer the scheduled debt service payment to the Paying Agent fifteen (15) days before the payment date, the District shall immediately notify the Paying Agent and the Treasurer of the State of Idaho (the "State Treasurer").

(c) The District will use its best effort to cause the Paying Agent to comply with the requirements imposed on the Paying Agent by the Bond Guaranty Programs, including requiring in any paying agent agreement that the Paying Agent notify the State Treasurer in writing at least ten (10) days before the scheduled debt service payment date in the event the District has not transferred sufficient funds as required in (b) above.

(d) The District shall reimburse all moneys drawn by the State Treasurer on its behalf and shall pay interest to the State on all moneys paid by the State as provided in the Bond Guaranty Programs.

(e) The District covenants to comply with the notification, recordkeeping, financial disclosure and other requirements of the Bond Guaranty Programs.

219. Designation as “Qualified Tax-Exempt Obligations”. The District hereby designates the Bonds as “Qualified Tax-Exempt Obligations” for the purpose and within the meaning of Section 265(b)(3) of the Code. The District hereby certifies that the Bonds are the only bonds or similar obligations of the District for which a designation as “Qualified Tax-Exempt Obligations” has been made for the current calendar year.

ARTICLE III TRANSFER AND EXCHANGE OF BONDS; BOND REGISTRAR

301. Transfer of Bonds.

(a) Any Bond may, in accordance with its terms, be transferred, upon the registration books kept by the Bond Registrar pursuant to Section 303 hereof, by the Person in whose name it is registered, in person or by his duly authorized attorney, upon surrender of such Bond for cancellation, accompanied by delivery of a written instrument of transfer in a form approved by the Bond Registrar, duly executed. No transfer shall be effective until entered on the registration books kept by the Bond Registrar. The District, the Bond Registrar and the Paying Agent may treat and consider the Person in whose name each Bond is registered in the registration books kept by the Bond Registrar as the holder and absolute owner thereof for the purpose of receiving payment of, or on account of, the principal thereof and interest due thereon and for all other purposes whatsoever.

(b) Whenever any Bond or Bonds shall be surrendered for transfer, the Bond Registrar shall authenticate and deliver a new fully registered Bond or Bonds in an authorized denomination (which may be an Exchange Bond or Bonds pursuant to Section 209 hereof) and of the same series, designation, maturity and interest rate duly executed by the District, for a like aggregate principal amount. The Bond Registrar shall require the payment by the Bondholder requesting such transfer of any tax or other governmental charge required to be paid with respect to such transfer. With respect to each Bond, no such transfer shall be required to be made (i) after the Record Date with respect to any interest payment date to and including such interest payment date, or (ii) after the Record Date with respect to any redemption of such Bond, if applicable. If Exchange Bonds are prepared in connection with transfers outside the book-entry registration system as provided in Section 209, the foregoing provisions of this Section 301 shall apply to such transfers or exchanges. Then and thereafter, Exchange Bonds shall be in the denomination of \$5,000 only, and shall bear numbers as provided in Section 205 hereof. All Bonds issued after the first numbering of Bonds in \$5,000 denominations pursuant to this Article III shall thereafter continue to bear the same number, which shall be used on all newly issued Bonds issued for purposes of all subsequent transfers and exchanges.

302. Exchange of Bonds. Bonds may be exchanged at the principal corporate trust office of the Bond Registrar for a like aggregate principal amount of fully registered Bonds (which may be an Exchange Bond or Bonds pursuant to Section 209 hereof) of the same series, designation, maturity and interest rate of other authorized denominations. The Bond Registrar shall require the payment by the Bondholder requesting such exchange of any tax or other governmental charge required to be paid with respect to such exchange. With respect to each Bond, no such exchange shall be required to be made (i) after the Record Date with respect to any interest payment date to and including such interest payment date, or (ii) after the Record Date with respect to any redemption of such Bond, if applicable.

303. Bond Registration Books. This Bond Resolution shall constitute a system of registration within the meaning and for all purposes of the Registered Public Obligations Act of Idaho, chapter 9 of Title 57, Idaho Code. The Bond Registrar shall keep or cause to be kept, at its designated corporate trust office, sufficient books for the registration and transfer of the Bonds, which shall at all times be open to inspection by the District; and, upon presentation for such purpose, the Bond Registrar shall, under such reasonable regulations as it may prescribe, register or transfer or cause to be registered or transferred, on said books, Bonds as herein provided.

304. List of Bondholder. The Bond Registrar shall maintain a list of the names and addresses of the Holders of all Bonds and upon any transfer shall add the name and address of the new Holder and eliminate the name and address of the transferor Holder.

305. Duties of Bond Registrar. If requested by the Bond Registrar, the Chairman and Clerk of the Board are authorized to execute the Bond Registrar's standard form of agreement between the District and the Bond Registrar with respect to the compensation, obligations and duties of the Bond Registrar hereunder which may include the following:

- (a) to act as bond registrar, authenticating agent, paying agent, and transfer agent as provided herein;
- (b) to maintain a list of Bondholders as set forth herein and to furnish such list to the District upon request, but otherwise to keep such list confidential;
- (c) to give notice of redemption of Bonds, as applicable;
- (d) to cancel and/or destroy Bonds which have been paid at maturity or upon earlier redemption, if applicable, or submitted for exchange or transfer;
- (e) to furnish the District at least annually a certificate with respect to Bonds cancelled and/or destroyed;
- (f) to furnish the District at least annually an audit confirmation of Bonds paid, Bonds outstanding and payments made with respect to interest on the Bonds; and

(g) to comply with all applicable provisions of the Representations Letter, as called for in Section 402 hereof.

ARTICLE IV
BOOK-ENTRY SYSTEM; LIMITED OBLIGATION
OF DISTRICT; REPRESENTATIONS LETTER

401. Book-Entry Only System. The Bonds shall be initially issued in the form of a separate single certificated fully registered Bond for each of the maturities set forth in Section 204 hereof. Upon initial issuance, the ownership of each Bond shall be registered in the registration books kept by the Bond Registrar in the name of Cede & Co., as nominee of DTC. Except as provided in Section 403 hereof, all of the outstanding Bonds shall be registered in the registration books kept by the Bond Registrar in the name of Cede & Co., as nominee of DTC.

With respect to Bonds registered in the registration books kept by the Bond Registrar in the name of Cede & Co., as nominee of DTC, the District, the Bond Registrar and the Paying Agent shall have no responsibility or obligation to any Participant or to any Person on behalf of which a Participant holds an interest in the Bonds with respect to (i) the accuracy of the records of DTC, Cede & Co. or any Participant with respect to any ownership interest in the Bonds, (ii) the delivery to any Participant or any other Person, other than a Bondholder, as shown in the registration books kept by the Bond Registrar, of any notice with respect to the Bonds, including any notice of redemption, if applicable, or (iii) the payment to any Participant or any other Person, other than a Bondholder, as shown in the registration books kept by the Bond Registrar, of any amount with respect to principal of or interest on the Bonds. The District, the Bond Registrar and the Paying Agent may treat and consider the Person in whose name each Bond is registered in the registration books kept by the Bond Registrar as the Bondholder and absolute owner of such Bond for the purpose of payment of principal and interest with respect to such Bond, for the purpose of registering transfers with respect to such Bond, and for all other purposes whatsoever. The Paying Agent shall pay all principal of and interest on the Bonds only to or upon the order of the respective Bondholders, as shown in the registration books kept by the Bond Registrar, or their respective attorneys duly authorized in writing, as provided in Section 206 hereof, and all such payments shall be valid and effective to satisfy and discharge fully the District's obligations with respect to payment of principal of and interest on the Bonds, to the extent of the sum or sums so paid. No Person other than a Bondholder, as shown in the registration books kept by the Bond Registrar, shall receive a certificated Bond evidencing the obligation of the District to make payments of principal and interest pursuant to this Bond Resolution. Upon delivery by DTC to the District of written notice to the effect that DTC has determined to substitute a new nominee in place of Cede & Co. and subject to the provisions herein with respect to Record Dates, the word "Cede & Co." in this Bond Resolution shall refer to such new nominee of DTC, and, upon receipt of such a notice, the District promptly shall deliver a copy of the same to the Bond Registrar and the Paying Agent.

402. Representations Letter. The Representations Letter in substantially the form presented at this meeting, with such changes, omissions, insertions and revisions as the Chairman

of the Board shall approve, is hereby authorized, and the Chairman shall execute such Representations Letter and cause the same to be filed with DTC. In the written acceptance of the Paying Agent and Bond Registrar referred to in Section 206 hereof, such Paying Agent and Bond Registrar, respectively, shall agree to take all action necessary for all representations of the District in the Representations Letter with respect to the Paying Agent and Bond Registrar, respectively, to be complied with at all times. The District's Representations Letter is for the purpose of effectuating the Book-Entry-Only system and shall not be deemed to amend, supersede or supplement the terms of this Resolution, which terms are intended to be complete without reference to the Representations Letter.

In the event of any conflict between the terms of the Representations Letter and the terms of this Resolution, the terms of this Resolution shall control. DTC may exercise the rights of a Bondholder hereunder only in accordance with the terms hereof applicable to the exercise of such rights.

403. Transfers Outside Book-Entry System. In the event that (a) the District determines that DTC is incapable of discharging or is unwilling to discharge its responsibilities described herein and in the Representations Letter, (b) DTC determines to discontinue providing its service as securities depository with respect to the Bonds at any time as provided in the Representations Letter or (c) the District determines that it is in the best interests of the Bondholders, as the beneficial owners of the Bonds, that they be able to obtain certificated Bonds and an alternative book-entry system is not available or is not selected as provided in the succeeding sentence, the District shall notify DTC and direct DTC to notify the Participants of the availability through DTC of Bond certificates, and the Bonds shall no longer be restricted to being registered in the registration books kept by the Bond Registrar in the name of Cede & Co., as nominee of DTC. At that time, the District may determine that the Bonds shall be registered in the name of and deposited with such other depository operating a universal book-entry system as may be acceptable to the District or such depository's agent or designee, and, if the District does not select such alternate universal book-entry system, the Bonds shall no longer be restricted to being registered in the registration books kept by the Bond Registrar in the name of Cede & Co., as nominee of DTC, but may be registered in whatever name or names Bondholders transferring or exchanging Bonds shall designate, in accordance with the provisions of Article III hereof.

404. Payments to Cede & Co. Notwithstanding any other provision of this Bond Resolution to the contrary, so long as any Bond is registered in the name of Cede & Co., as nominee of DTC, all payments with respect to principal of and interest on such Bond and all notices with respect to such Bond shall be made and given, respectively, in the manner provided in the Representations Letter.

ARTICLE V COVENANTS AND UNDERTAKINGS

501. Levy of Taxes. The District covenants and agrees that to pay principal of and interest on the Bonds falling due to and including August 15, 2023, the District shall levy and

cause to be levied annually at the time when and in the manner in which other general taxes of the District are levied, upon all the taxable property within the limits of the District, in addition to all other authorized taxes and assessments, a tax or assessment in the amount specified by Idaho Code Sections 33-802 and 33-802A, and sufficient to meet the payments of principal and interest on the Bonds as the same mature, and such taxes shall be levied, assessed, certified, extended and collected by their proper officers at the times, other taxes are levied, assessed, certified, extended and collected in, for and by the District and by the officers thereof, all as fixed by law, until the principal and interest of all Bonds and interest thereon shall be fully paid.

Principal of or interest on the Bonds falling due at any time when the proceeds of said tax levy may not be available shall be paid from other funds of the District and shall be reimbursed from the proceeds of said taxes when said taxes shall have been collected. Said taxes in each of the years shall be and are hereby certified to the Boards of County Commissioners of Kootenai and Bonner Counties, Idaho, as being taxes necessary to be levied on all of the taxable property in the District for the purpose of paying the principal of and the interest on the Bonds as the same become due. When collected, said taxes shall be placed into the Bond Account and shall be used for no other purpose than for the payment of the principal of and the interest on the Bonds as the same become due, so long as any of the Bonds remain outstanding and unpaid, but nothing herein contained shall be construed to prevent the District from paying the interest on or the principal of the Bonds from any other funds in its hands and available for that purpose or to prevent the District from levying any further or additional taxes which may be necessary to pay fully the interest on or the principal of the Bonds.

The full faith and credit and all taxable property in the District are hereby pledged for the prompt payment of the principal of and the interest on the Bonds as the same become due, and, to that end, the tax levies herein provided shall be in full force and effect and remain so forever until the indebtedness hereby incurred, principal and interest, shall have been fully paid, satisfied and discharged, except as hereinbefore provided. Any collection fees or charges made in connection with the payment of the Bonds and interest thereon are to be paid by the District.

502. Bonds in Registered Form. The District recognizes that Section 149(a) of the Code requires the Bonds to be issued and to remain in fully registered form in order that interest thereon is excluded from gross income for purposes of federal income taxation under laws in force at the time the Bonds are delivered. In this connection, the District agrees that it will not take any action to permit the Bonds to be issued in or converted into bearer or coupon form.

503. Arbitrage Covenant; Covenant to Maintain Tax Exemption.

(a) The Chairman, Clerk and Treasurer of the Board and other appropriate officials of the District each are hereby authorized and directed to execute from time to time such Tax Certificates as shall be necessary to establish that the Bonds are not “arbitrage bonds” within the meaning of Section 148 of the Code and the regulations promulgated or proposed thereunder, as the same presently exist or may from time to time hereafter be amended, supplemented or revised, and to establish that interest on the Bonds is not and will not become includable in gross income under the Code and applicable regulations. The District covenants and certifies to and

for the benefit of the Bondholders that no use will be made of the proceeds of the issue and sale of the Bonds, or any funds or accounts of the District which may be deemed to be proceeds of the Bonds, pursuant to Section 148 of the Code and applicable regulations (proposed or promulgated,) which use, if it had been reasonably expected on the date of issuance of the Bonds, would have caused the Bonds to be classified as “arbitrage bonds” within the meaning of Section 148 of the Code. Pursuant to this covenant, the District obligates itself to comply throughout the term of the Bonds with the requirements of Section 148 of the Code and the regulations proposed or promulgated thereunder.

(b) The District further covenants and agrees to and for the benefit of the Bondholders that the District (i) will not take any action that would cause interest on the Bonds to be or to become ineligible for the exclusion from gross income of the Bondholders as provided in Section 103 of the Code, (ii) will not omit to take or cause to be taken, in timely manner, any action which would cause interest on the Bonds to be or to become ineligible for the exclusion from gross income of the Bondholders as provided in Section 103 of the Code, and (iii) without limiting the generality of the foregoing, (a) will not take any action which would cause the Bonds, or any Bond, to be a “private activity bond” within the meaning of Section 141 of the Code or to fail to meet any applicable requirement of Section 149 of the Code and (b) will not omit to take or cause to be taken, in timely manner, an action which would cause the Bonds, or any Bond, to be a “private activity bond” or to fail to meet any applicable requirement of Section 149 of the Code. The Chairman or Vice Chairman of the Board, Superintendent or financial officer of the District, or such other appropriate officials of the District each are hereby authorized and directed to execute from time to time such Tax Certificate as shall be necessary to establish that the Bonds are not and will not become “private activity bonds,” that all applicable requirements of Section 149 of the Code are and will be met, and that the covenant of the District contained in this Section 503(b) will be complied with.

(c) The District covenants and certifies to and for the benefit of the Bondholders that: (i) the District will at all times comply with the provisions of any Tax Certificate; (ii) the District will at all times comply with the rebate requirements contained in Section 148(f) of the Code, to the extent applicable; and (iii) no bonds or other evidences of indebtedness of the District have been or will be issued, sold or delivered within a period beginning 15 days prior to the sale of the Bonds and ending 15 days following the date of delivery of and payment for the Bonds.

(d) The Tax Certificate, in form acceptable to Bond Counsel, with such insertions and changes therein as shall be approved by the Chairman or Vice Chairman of the Board and the Superintendent or financial officer of the District or such other appropriate officials of the District, is hereby authorized and approved. Such approval of said Chairman or Vice Chairman of the Board and Superintendent or financial officer of the District shall be conclusively established by their execution of the Tax Certificate in its final form.

The District hereby covenants to adopt, make, execute and enter into (and to take such actions, if any, as may be necessary to enable it to do so) any resolution or Tax Certificate

necessary to comply with any changes in law or regulations in order to preserve the exclusion of interest on the Bonds from gross income of the Bondholders thereof for purposes of the federal income tax to the extent that it may lawfully do so. The District further covenants to (a) impose such limitations on the investment or use of moneys or investment related to the Bonds, (b) make such payments to the United States Treasury, (c) maintain such records, (d) perform such calculations and (e) perform such other acts as may be necessary to preserve the exclusion of interest on the Bonds from gross income of the Bondholders thereof for purposes of the federal income tax and which it lawfully may do.

Pursuant to these covenants, the District obligates itself to comply with the requirements of Section 103 of the Code and the regulations proposed or promulgated thereunder throughout the term of the issue of the Bonds.

504. Approval of Plan and Form of Bonds. It is hereby found, determined and declared that in the judgment of the Board of Trustees the departure from the plan and form of bonds as provided for in chapter 11 of Title 33, Idaho Code, as set forth in the Bond Resolution, will result to the benefit and advantage of the District, and therefore pursuant to the provisions of Section 33-1107, Idaho Code, the Bonds shall be sold and delivered to the Purchaser with the annual maturity amounts and dates of payments and bearing interest at the rates herein affixed, upon the payment of the agreed purchase price, after the plan and form thereof shall have been approved by the State Superintendent of Public Instruction. The Clerk of the Board is hereby directed to submit a copy of this Resolution to the State Superintendent of Public Instruction, together with a request that such Superintendent approve the plan and form of bond herein contained, all as provided in Section 33-1107, Idaho Code.

ARTICLE VI
FORM OF BONDS

601. Form of Bonds. Each fully registered Bond shall be in substantially the following form, with any redemption or amortization provisions and such other insertions or omissions, endorsements and variations as may be required:

Registered

Registered

[FORM OF BOND]

UNITED STATES OF AMERICA

STATE OF IDAHO

Number _____

\$ _____

JOINT SCHOOL DISTRICT NO. 272 (LAKELAND),
 KOOTENAI AND BONNER COUNTIES, STATE OF IDAHO
 GENERAL OBLIGATION REFUNDING BOND, SERIES 2012

INTEREST RATE	MATURITY DATE	DATED DATE	CUSIP NO.
_____ %	_____	06/07/12	_____

Registered Owner: CEDE & CO.

Principal Amount: _____ DOLLARS

KNOW ALL MEN BY THESE PRESENTS that Joint School District No. 272 (Lakeland), Kootenai and Bonner Counties, State of Idaho (“District”), acknowledges itself indebted and for value received hereby promises to pay to the registered owner identified above, or registered assigns, on the maturity date identified above, upon presentation and surrender hereof, the principal amount identified above (the “Principal Amount”), and to pay the registered owner hereof interest on the balance of said Principal Amount from time to time remaining unpaid from the interest payment date next preceding the date of registration and authentication of this Bond, unless this Bond is registered and authenticated as of an interest payment date, in which event this Bond shall bear interest from such interest payment date, or unless this Bond is registered and authenticated prior to the first interest payment date, in which event this Bond shall bear interest from the dated date identified above (the “Dated Date”), or unless, as shown by the records of the hereinafter referred to Bond Registrar, interest on the hereinafter referred to Bonds shall be in default, in which event this Bond shall bear interest from the date to which interest has been paid in full, at the interest rate per annum (calculated on the basis of a year of 360 days and twelve 30-day months) identified above (the “Interest Rate”), payable on August 15, 2012, and thereafter in each year on February 15 and August 15 until payment in full of said Principal Amount, except as the provisions set forth in the hereinafter mentioned Bond Resolution with respect to redemption prior to maturity may become applicable hereto. To the extent permitted by law, this Bond shall bear interest on overdue principal at the Interest Rate. Principal of, and premium, if any, of this Bond shall be payable at the designated corporate trust office of Wells Fargo Bank, National Association, the Paying Agent of the District, in any coin or currency of the United States of America which at the time of payment is legal tender for the payment of public and private debts; and payment of the semiannual interest hereon shall be made to the registered owner hereof and shall be paid by check or draft mailed to the person who is the registered owner of record as of the close of business on the fifteenth day preceding the interest payment date and if not a business day of the Paying Agent, the next preceding day that is a business day of the Paying Agent, at the address of such registered owner as it appears on the registration books kept by the hereinafter defined Bond Registrar, or at such other address as is

furnished in writing by such registered owner to the Bond Registrar as provided in the hereinafter defined Bond Resolution.

This Bond and the issue of Bonds of which it is a part are issued in conformity with and after full compliance with the Constitution of the State of Idaho and pursuant to the provisions of chapter 11 of Title 33 and chapters 2, 5 and 9 of Title 57, Idaho Code, and all acts of the Legislature of the State of Idaho amendatory thereof and supplementary thereof (collectively, the "Act"). It is hereby expressly certified and recited that all acts and conditions requisite and precedent to the validity of this issue have been properly done and performed in regular and due time, form and manner, as required by law; that the total outstanding indebtedness of the District, including the whole of this issue, does not exceed any constitutional or statutory debt limit; that the full faith and credit of Joint School District No. 272 (Lakeland), Kootenai and Bonner Counties, State of Idaho, are hereby pledged for the due and punctual payment of the principal hereof and interest hereon; and that provision has been made in the statutory manner for the levy and collection of taxes sufficient to pay the interest on this Bond as the same becomes due, and for the payment of the principal hereof at the date of the maturity of this Bond.

This Bond shall not be valid until the Certificate of Authentication hereon shall have been manually signed by the Bond Registrar.

This Bond is one of the General Obligation Refunding Bonds, Series 2012, of the District (the "Bonds") limited to the aggregate principal amount of \$3,955,000, dated as of the Dated Date, issued under and by virtue of the Act, and under and pursuant to a resolution of the District adopted on May 23, 2012 (the "Bond Resolution"), for the purpose of providing funds to refund certain outstanding bonds of the District. Wells Fargo Bank, National Association, is the initial bond registrar and paying agent of the District with respect to the Bonds. Said bond registrar and paying agent, together with any successor bond registrar or paying agent, respectively, is referred to herein as the "Bond Registrar" and the "Paying Agent."

** The Bonds are initially issued in the form of a separate single certificated fully registered Bond for each maturity, and registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC").**

Unless this Bond is presented by an authorized representative of DTC to the District or its agent for registration of transfer, exchange, or payment, and any certificate issued is registered in the name of Cede & Co. or in such other name as is requested by an authorized representative of DTC (and any payment is made to Cede & Co. or to such other entity as is requested by an authorized representative of DTC), ANY TRANSFER, PLEDGE, OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch as the registered owner hereof, Cede & Co., has an interest herein.

[This Bond is transferable, as provided in the Bond Resolution, only upon the books of the District kept for that purpose at the principal corporate trust office of the Bond Registrar, by the registered owner hereof in person or by his attorney duly authorized in writing, upon surrender hereof together with a written instrument of transfer satisfactory to the Bond Registrar,

duly executed by the registered owner or such duly authorized attorney, and thereupon the District shall issue in the name of the transferee a new registered Bond or Bonds of authorized denominations of the same aggregate principal amount, series, designation, maturity and interest rate as the surrendered Bond, all as provided in the Bond Resolution and upon the payment of the charges therein prescribed. No transfer of this Bond shall be effective until entered on the registration books kept by the Bond Registrar. The District, the Bond Registrar and the Paying Agent may treat and consider the person in whose name this Bond is registered on the registration books kept by the Bond Registrar as the holder and absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes whatsoever, and neither the District, the Bond Registrar nor the Paying Agent shall be affected by any notice to the contrary.]

[The Bonds are issuable solely in the form of registered Bonds without coupons in the denomination of \$5,000, or any integral multiple of \$5,000.]

The Bonds are not subject to call and redemption prior to maturity.

Payment of the principal of and interest on the Bonds when due is guaranteed by the sales tax collected by the State of Idaho under the provisions of the Idaho School Bond Guaranty Act, Title 33, chapter 53, Idaho Code, and the school district bond credit enhancement program under Title 57, chapter 7, Idaho Code (collectively, the “Bond Guaranty Programs”). The State of Idaho pledges to and agrees with the holders of the Bonds that the State will not alter, impair, or limit the rights vested by the Bond Guaranty Programs with respect to the Bonds until the Bonds, together with interest, are fully paid and discharged.

The District has designated the Bonds as “Qualified Tax Exempt Obligations” for the purpose and within the meaning of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended and supplemented.

Except as otherwise provided herein and unless the context clearly indicates otherwise, words and phrases used herein shall have the same meanings as such words and phrases in the Bond Resolution.

IN WITNESS WHEREOF, Joint School District No. 272 (Lakeland), Kootenai and Bonner Counties, State of Idaho, by its duly constituted, legally qualified and acting Board of Trustees, has caused this Bond to be signed by the Chairman or Vice Chairman of the Board, countersigned by the Clerk thereof (the signatures of said Chairman or Vice Chairman and Clerk being manual or by facsimile) and has caused its seal to be impressed hereon, as of the Dated Date identified above.

[Manual or Facsimile Signature]
Chairman, Board of Trustees

Countersigned:

[Manual or Facsimile Signature]
Clerk, Board of Trustees

[SEAL]

BOND REGISTRAR'S CERTIFICATE OF AUTHENTICATION

This Bond is one of the Bonds described in the within mentioned Bond Resolution and is one of the General Obligation Refunding Bonds, Series 2012, of Joint School District No. 272 (Lakeland), Kootenai and Bonner Counties, State of Idaho.

Wells Fargo Bank, National Association, Bond Registrar

By: [Manual or Facsimile Signature]
Authorized Officer

Date of registration and authentication: _____

Bond Registrar and Paying Agent:
Wells Fargo Bank, National Association

[The remainder of this page has been left blank intentionally.]

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned hereby sells, assigns and transfers unto

Name of Transferee: _____

Address: _____

Tax Identification No.: _____

the within Bond and hereby irrevocably constitutes and appoints _____
_____ of _____
to transfer said bond on the books kept for registration thereof with full power of substitution in
the premises.

Dated: _____

Registered Owner

NOTE: The signature on this Assignment must correspond with the name of the Registered Owner as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

SIGNATURE GUARANTEED:

NOTICE: Signature(s) must be guaranteed by an "eligible guarantor institution" that is a member of or a participant in a "signature guarantee program" (e.g., the Securities Transfer Agents Medallion Program, the Stock Exchange Medallion Program or the New York Stock Exchange, Inc. Medallion Signature Program).

CERTIFICATE OF TREASURER OF BOARD OF TRUSTEES

STATE OF IDAHO)
) ss.
County of Kootenai)

I, the undersigned, the duly constituted, legally qualified and acting Treasurer of the Board of Trustees of Joint School District No. 272 (Lakeland), Kootenai and Bonner Counties, State of Idaho, hereby certify that the within Bond has been registered and recorded in my office pursuant to the provisions of chapter 9, Title 57, Idaho Code, and all acts amendatory thereof and supplementary thereto.

WITNESS my hand and the seal of said District this 7th day of June, 2012.

[Manual or Facsimile Signature]
Treasurer, Board of Trustees

[SEAL]

Included when Bonds registered with DTC.
[Bracketed text deleted when Bonds DTC registered.]

[End of Bond Form]

ARTICLE VII
MISCELLANEOUS

701. Ratification. All proceedings, resolutions and actions of the Board, the District, and their officers, agents and employees taken in connection with the authorization, sale and issuance of the Bonds are hereby in all respects ratified, confirmed and approved.

702. Severability. It is hereby declared that all parts of this Bond Resolution are severable, and if any section, paragraph, clause or provision of this Bond Resolution shall, for any reason, be held to be invalid or unenforceable, the invalidity or unenforceability of any such section, paragraph, clause or provision shall not affect the remaining sections, paragraphs, clauses or provisions of this Bond Resolution.

703. Conflict. All resolutions, orders and regulations or parts thereof heretofore adopted or passed which are in conflict with any of the provisions of this Bond Resolution are, to the extent of such conflict, hereby repealed.

[The remainder of this page has been left blank intentionally.]

704. Captions. The table of contents and captions or headings herein are for convenience of reference only and in no way define, limit or describe the scope or intent of any provisions or sections of this Bond Resolution.

705. Effective Date. This Bond Resolution shall take effect immediately.

PASSED AND APPROVED this 23rd day of May, 2012.

JOINT SCHOOL DISTRICT NO. 272
(LAKELAND), KOOTENAI AND BONNER
COUNTIES, STATE OF IDAHO

Chairman, Board of Trustees

ATTEST:

Clerk, Board of Trustees

[SEAL]

RESOLUTION

WHEREAS, in connection with the issuance and sale, from time to time, by Joint School District No. 272 (Lakeland), Kootenai and Bonner Counties, State of Idaho (the “District”) of tax-exempt bonds (“Bonds”), the District desires to comply with applicable post-issuance requirements of the Internal Revenue Code Section 148 (the “Code”) to preserve the tax-exempt status of such Bonds;

WHEREAS, the District desires to adopt written procedures to monitor the arbitrage, yield restriction, and rebate requirements of the Code in the form of the Post-Issuance Tax Compliance Procedures for Tax-Exempt Bonds (the “Post-Issuance Compliance Procedures”) presented to the Board of Trustees of the District (the “Board”) and to designate the official of the District responsible for all related matters and procedures to ensure the District complies with the Post-Issuance Compliance Procedures and the Code.

NOW, THEREFORE, be it resolved by the Board as follows:

RESOLVED, the Post-Issuance Compliance Procedures policy in the form presented to the Board is hereby approved;

FURTHER RESOLVED, the Director of Business and Operations of the District is hereby appointed the “Administrator” responsible for the District’s compliance with the Post-Issuance Compliance Procedures and maintenance of the District’s records applicable to tax-exempt bonds; and

FURTHER RESOLVED, the Administrator is instructed to retain a copy of the Post-Issuance Compliance Procedures in the District’s records.

**JOINT SCHOOL DISTRICT NO. 272 (LAKELAND),
KOOTENAI AND BONNER COUNTIES, STATE OF IDAHO**

POST-ISSUANCE TAX COMPLIANCE PROCEDURES FOR TAX-EXEMPT BONDS

Adopted by the Board of Trustees as of _____, 2012

The purpose of these Post-Issuance Tax Compliance Procedures for Tax-Exempt Bonds is to establish policies and procedures in connection with tax-exempt bonds (the “Bonds”) issued by Joint School District No. 272 (Lakeland), Kootenai and Bonner Counties, State of Idaho (the “Issuer”) so as to ensure that the Issuer complies with all applicable post-issuance requirements of Section 148 of the Internal Revenue Code (the “Code”) needed to preserve the tax-exempt status of such tax-exempt Bonds.

I. General

Ultimate responsibility for all matters relating to Issuer financings and refinancings rests with the Director of Business and Operations of the Issuer (hereinafter, the “Administrator”).

II. Post-Issuance Compliance Requirements

A. External Advisors/Documentation

The Administrator and other appropriate Issuer personnel and/or board members shall consult with bond counsel and other legal counsel and advisors, as needed, throughout the bond issuance process to identify requirements and to establish procedures necessary or appropriate so that the Bonds will continue to qualify for the appropriate tax status. Those requirements and procedures shall be documented in the Issuer resolution(s), tax certificate(s) and/or other documents finalized at or before issuance of Bonds. Those requirements and procedures shall include future compliance with applicable arbitrage rebate requirements and all other applicable post-issuance requirements of the Code throughout (and in some cases beyond) the term of the Bonds.

The Administrator and other appropriate Issuer personnel and/or board members also shall consult with bond counsel and other legal counsel and advisors, as needed, following issuance of Bonds to ensure that all applicable post-issuance requirements in fact are met. This shall include, without limitation, consultation in connection with future contracts with respect to the use of bond-financed assets and future contracts with respect to output or throughput of bond-financed assets.

Whenever necessary or appropriate, the Issuer shall engage expert advisors (each a “Rebate Service Provider”) to assist in the calculation of arbitrage rebate payable in respect of the investment of bond proceeds.

B. Role of the Issuer as Issuer of Tax-Exempt Bonds

Unless otherwise provided by Issuer resolutions, agreements entered into in connection with the issuance of Bonds, or tax certificate(s), unexpended bond proceeds shall be held by the Issuer, and the investment of bond proceeds shall be managed by the Administrator. Unless otherwise provided by Issuer resolutions, agreements entered into in connection with the issuance of Bonds, or the tax certificate, the Administrator shall maintain records and shall prepare regular, periodic statements to the Issuer regarding the investments and transactions involving bond proceeds.

If an Issuer resolution provides for bond proceeds to be administered by a trustee, the Issuer shall obtain from the trustee the agreement to provide statements regarding the investments and transactions involving bond proceeds, no less than quarterly.

C. Arbitrage Rebate and Yield

Unless a tax certificate documents that bond counsel has advised that arbitrage rebate will not be applicable to an issue of Bonds:

- the Issuer shall engage the services of a Rebate Service Provider, and the Issuer or the bond trustee shall deliver statements concerning the investment of bond proceeds to the Rebate Service Provider in a manner that will enable timely calculation of arbitrage rebate;
- the Administrator and other appropriate Issuer personnel shall provide to the Rebate Service Provider additional documents and information reasonably requested by the Rebate Service Provider;
- the Administrator and other appropriate Issuer personnel shall monitor efforts of the Rebate Service Provider and assure payment of required rebate amounts, if any, no later than 60 days after each 5-year anniversary of the issue date of the Bonds, and no later than 60 days after the last Bond of each issue is redeemed; and
- during the construction period of each capital project financed in whole or in part by Bonds, the Administrator and other appropriate Issuer personnel shall monitor the investment and expenditure of bond proceeds and shall consult with the Rebate Service Provider to determine compliance with any applicable exceptions from the arbitrage rebate requirements during each 6-month spending period up to 6 months, 18 months or 24 months, as applicable, following the issue date of the Bonds.

The Issuer shall retain copies of all arbitrage reports and trustee statements as described below under “Record Keeping Requirements.”

D. Use of Bond Proceeds

The Administrator and other appropriate Issuer personnel shall:

- monitor the use of bond proceeds, the use of bond-financed assets (e.g., facilities, furnishings or equipment) and the output or throughput of bond-financed assets throughout the term of the Bonds (and in some cases beyond the term of the Bonds) to ensure compliance with covenants and restrictions set forth in applicable Issuer resolutions and tax certificates;
- maintain records identifying the assets or portion of assets that are financed or refinanced with proceeds of each issue of Bonds;
- consult with bond counsel and other professional expert advisers in the review of any contracts or arrangements involving use of bond-financed facilities to ensure compliance with all covenants and restrictions set forth in applicable Issuer resolutions and tax certificates;
- maintain records for any contracts or arrangements involving the use of bond-financed facilities as might be necessary or appropriate to document compliance with all covenants and restrictions set forth in applicable Issuer resolutions and tax certificates;
- meet at least annually with personnel responsible for bond-financed assets to identify and discuss any existing or planned use of bond-financed, assets or output or throughput of bond-financed assets, to ensure that those uses are consistent with all covenants and restrictions set forth in applicable Issuer resolutions and tax certificates.

All relevant records and contracts shall be maintained as described below.

E. Record Keeping Requirements

Unless otherwise specified in applicable Issuer resolutions or tax certificates, the Issuer shall maintain the following documents for the term of each issue of Bonds (including refunding Bonds, if any) plus at least an additional three years:

- a copy of the bond closing transcript(s) and other relevant documentation delivered to the Issuer at or in connection with closing of the issue of Bonds;
- a copy of all material documents relating to capital expenditures financed or refinanced by bond proceeds, including (without limitation) construction contracts, purchase orders, invoices, trustee requisitions and payment records, as well as documents relating to costs reimbursed with bond proceeds and records identifying the assets or portion of assets that are financed or refinanced with bond proceeds;
- a copy of all contracts and arrangements involving private use of bond-financed assets or for the private use of output or throughput of bond-financed assets; and
- copies of all records of investments, investment agreements, arbitrage reports and underlying documents, including trustee statements.

RIGHT OF WAY CONTRACT

Project No.: A012(303)
Parcel No: 5
Parcel ID No: 12303E05
Key No: 12303
County: KOOTENAI

THIS AGREEMENT, made this _____ day of _____, 2012, between the STATE OF IDAHO, IDAHO TRANSPORTATION DEPARTMENT, by and through the IDAHO TRANSPORTATION BOARD, by its Chief Engineer or the authorized representative, herein called "STATE," and Lakeland School District No. 272, herein called "GRANTOR."

NOW THEREFORE, the parties hereto agree as follows:

1. State shall pay Grantor and the Lienholder(s), if any, such sums of monies as are set out below. Grantor agrees to pay all taxes and assessments due and owing, including those for year 2012; and Grantor shall execute and deliver to State a notarized instrument of conveyance corresponding to the interest being acquired.
2. This contract shall not be binding unless and until executed by the Chief Engineer or the authorized representative.
3. The parties have herein set out the whole of their agreement, the performance of which constitutes the entire consideration for the grant of said right of way and shall relieve the State of all future claims or obligations on that account or on account of the location, grade and construction of the proposed highway.
4. Grantor represents that to the best of their knowledge no hazardous materials have been stored or spilled on the subject property during their ownership or during previous ownerships at least insofar as they observed or have been informed. In the alternative, if the grantor has knowledge of storage or spill of hazardous materials on the subject property, that information is set out below. This sale is conditional upon full disclosure of any such information.
5. Grantor hereby grants the State or its contractor a Temporary Easement of ingress and egress for construction of any item requiring a Temporary Easement. Said Easement to terminate upon completion of construction.
6. Grantor agrees to give the State legal and physical possession of the property herein being purchased by the State on _____, or upon grantors receipt of payment, whichever is later.

7. State will pay Grantor as follows:

0.039 acre(s) Temporary Easement \$680.00

JUST COMPENSATION **\$680.00**

Incentive Payment \$500.00
(contract must be signed within 45 days of receipt)

TOTAL CONSIDERATION **\$1,180.00**

IN WITNESS WHEREOF, the parties have executed this Agreement the day and year first above written.

IDAHO TRANSPORTATION DEPARTMENT
Recommended for Approval

GRANTOR: Lakeland School District No. 272

By _____
District Engineer

By *Yvonne A. Bergman*
Right of Way Agent

Approved for Chief Engineer

On _____, _____

By _____
Right of Way Manager

**CLAIM FOR PAYMENT
REAL ESTATE TRANSACTIONS**

Project No.A012(303)

Key No.12303

Work Authorization No.P111490

Parcel No.05

Parcel ID No.12303E05

We the undersigned have an interest in the agreed settlement amount as specified in that certain Right of Way Contract dated _____, by and between the State of Idaho, by and through the Idaho Transportation Board and the Transferor(s) listed below. We understand that we are required to provide the State of Idaho with our correct taxpayer identification number (TIN) ie: Social Security Number, Corporate or Tax Exempt Number and not doing so may subject ourselves to civil or criminal penalties imposed by law. **PAYMENTS MADE ON BEHALF OF TRANSFEROR WILL BE REPORTED UNDER HIS TAX IDENTIFICATION NUMBER, ie: mortgage payments, liens, taxes, etc. IF MORE THAN ONE TRANSFEROR, A TIN IS NEEDED FOR EACH. IF TIN IS A BUSINESS NUMBER, THE NAME OF THE BUSINESS MUST BE SHOWN.**

Payments are reported under first transferors TIN unless otherwise specified.

Gross Amount _____ Less Credits (if any) _____ Net Amount _____

We request allocation of the net amount as follows:

Name, Address	TIN:	Payment Amount
Lakeland School District No.272 P.O. Box 39 Rathdrum, ID 83858	_____	_____
_____	TIN: _____	Payment Amount _____
_____	TIN: _____	Payment Amount _____

TOTALS (MUST EQUAL NET AMOUNT CLAIMED ABOVE) _____

NORMAL TIME FOR PROCESSING A PAYMENT IS 30 TO 60 WORKING DAYS

TRANSFEROR(S) SIGNATURE(S)

We hereby certify that the forgoing claim is just and correct, that the amount claimed is legally due, after allowing all just credits and that no part of same has been paid.

Tom Taggart, Dir. Business & Support Services

DEPARTMENT USE ONLY

I hereby certify that the above transferor(s) are entitled to the amount claimed above by virtue of transferring ownership or interest in real property to the State of Idaho and have examined the supporting data and recommend payment of the amount claimed.

Recommended: *Yvonne A. Dugman*
Right of Way Agent

Approved: _____
Authorized Supervisor

Memorandum of Understanding

THIS MEMORANDUM OF UNDERSTANDING (MOU) is hereby entered into by and between **LAKELAND SCHOOL DISTRICT #** (“the School District”) and **KOOTENAI COUNTY** (“the County”).

THE PARTIES AGREE AS FOLLOWS:

I. PURPOSE.

The purpose of this MOU is to provide transportation services for the general public, special populations, and to volunteers and support personnel who are providing emergency services to designated populations affected by an emergency, disaster or public health emergency.

II. STATEMENT OF BACKGROUND INFORMATION.

Continued growth in Kootenai County has required contingency planning for transportation for citizens and emergency personnel in the event of a natural disaster or terrorist event. Transportation during such events is a vital part of emergency planning and the parties desire to continue to have an MOU in place for this purpose.

III. STATEMENT OF MUTUAL BENEFIT AND INTEREST.

The County and the School District hereby agree to work together to provide planned transportation for citizens of Kootenai County and emergency personnel affected by a natural disaster or terrorist event as follows:

1. The County shall:

- a) Notify the School District’s emergency contact when use of its transportation capabilities are needed during an emergency. The County is aware that during certain times of the year the School District’s drivers may be unavailable such as during; summer vacation, and spring and winter break.
- b) Provide the School District with required directions, routes, and frequencies of transports to pre-designated locations upon notification that a disaster or emergency has been declared.
- c) Reimburse the School District for fuels used during emergency transportation operations.
- d) Reimburse the School District for the amount of gross salary of drivers employed during emergency transportation operations; gross salary to include employer portion of FICA, FUTA, and PERSI.

2. Lakeland School District shall:

Memorandum of Understanding

- a) Provide transportation services, qualified drivers, and support functions as necessary, and as available, within 24 hours of notification from Kootenai County.
 - b) Be solely responsible for the supervision of their employees, as well as the operations, maintenance, and insurance liability of the requested transportation equipment.
3. It is understood by all parties to this agreement that these services will be used only when the County makes a declaration that a disaster or emergency exists in which emergency transportation services are necessary.
 4. Compensation to the above mentioned party will be in accordance with Title 46, Chapter 10, Idaho Code. The County will assist the School District by coordinating all requests for compensation.

IV. PRINCIPAL CONTACTS. The principal contacts for this MOU are:

	KOOTENAI COUNTY	LAKELAND JOINT SCHOOL DIST. NO. 272
KEY CONTACT:	Sandy Von Behren, Director	Dr. Mary Ann Ranells Superintendent Tom Taggart Director of Business and Support Services Darrell Rickard Director of Transportation
AGENCY NAME:	Kootenai County Office of Emergency Management	Lakeland School District #272
STREET ADDRESS:	5500 N. Government Way	15506 N. Washington Street
CITY/STATE:	Coeur d’Alene, ID 83815	Rathdrum, ID 83858
PHONE NUMBER:	208-446-1775	208-687.0431
FAX NUMBER:	208-446-1780	208-687.1884
EMAIL ADDRESS:	svonbehren@kcgov.us	mranelles@lakeland272.org ttaggart@lakeland272.org drickard@lakeland272.org

(You may have additional contacts to list. List as many as appropriate, however there must be at least one contact for each entity. As an example, you may have one or more other contacts to trigger the activation and participate during the implementation of this agreement. Example: Security contacts to open doors or Dispatch contacts to activate any call-ups. This area should be modified anytime an identified contact changes and notification should be provided to all parties.)

Memorandum of Understanding

- V. COMMENCEMENT/EXPIRATION DATE.** This MOU shall be effective as of the date of last signature below, and shall remain in full force and effect through May 31, 2017, at which time it will expire unless extended by mutual written agreement of the parties.
- VI. EARLY TERMINATION.** Either party may terminate this MOU with thirty (30) days' written notice to the other party.
- VII. MODIFICATION.** Modifications of this MOU shall be made by mutual consent of the parties by the issuance of a written addendum executed by each of the parties to this MOU. Any such modification shall be effective as of the date of last signature on the addendum.
- VIII. LIABILITY.**
1. Subject to the limits of the Idaho Tort Claims Act, Idaho Constitution or any law, rule or regulation granting immunity to the County, the County shall be solely responsible for any loss, costs, damages or injury caused to third parties or property arising from the actions of the County, or its elected officials, employees, agents, or volunteers, and shall indemnify, hold harmless and defend the School District from any claims, litigation or liability arising from such actions taken pursuant to this MOU.
 2. Subject to the limits of the Idaho Tort Claims Act, Idaho Constitution or any law, rule or regulation granting immunity to the School District, the School District shall be solely responsible for any loss, costs, damages or injury caused to third parties or property arising from the actions of the School District, or its elected officials, employees, agents, or volunteers, and shall indemnify, hold harmless and defend the County from any claims, litigation or liability arising from such actions taken pursuant to this MOU.
- IX. PARTICIPATION IN SIMILAR ACTIVITIES.** This instrument in no way restricts the School District or the County from participating in similar activities with other public or private agencies, organizations, and individuals.
- X. NON-FUND OBLIGATION DOCUMENT.** This instrument is neither a fiscal or obligating document. Any endeavor involving reimbursement, contribution of funds, or transfer of anything of value between the parties to this instrument will be handled in accordance with applicable laws, regulations, and procedures including those governing government procurement and printing. Such endeavors will be outlined in separate agreements that shall be made in writing by representatives of the parties and shall be independently authorized by appropriate statutory authority. This instrument does not provide such authority. Specifically, this instrument does not establish authority for non-competitive award to the School District of any contract or other agreement. Any contract for training or other services must fully comply with all applicable requirements for competition.

Memorandum of Understanding

The persons executing this MOU on behalf of their respective entities hereby represent and warrant that they have the right, power, and legal capacity, and appropriate authority to enter into this MOU on behalf of the entity for which they sign.

IN WITNESS WHEREOF, the parties hereto have executed this Memorandum of Understanding as of the last date written below.

DATED this _____ day of _____, 2012.

LAKELAND SCHOOL DISTRICT #272

Dr. Maryann Ranells, Superintendent

DATED this _____ day of _____, 2012.

**KOOTENAI COUNTY
BOARD OF COMMISSIONERS**

W. Todd Tondee, Chairman

Daniel Green, Commissioner

Jai Nelson, Commissioner

ATTEST:
CLIFFORD HAYES, CLERK

By: _____
Deputy Clerk

District Curriculum Advisory Council (DCAC) Recommendations

- DCAC
 - The District Curriculum Advisory Council is the district wide coordinating advisory body for the curriculum-development system. It evaluates the products of subject area committees, and recommends action to the superintendent.
- Technical Math Course – Sara Teel

Textbook Adoption Recommendations

Kindergarten through 5th Grade

Kindergarten	<u>National Geographic</u> Science Methods and Process Skills Big Book ISBN 978-0-73-6272544 Bell, etal
Grade 1 & 2	Science Methods & Process Skills Big Book ISBN 978-0-73-6262231 Bell, etal
Grade 3	Life Science Big Ideas Book Student Book ISBN 978-0-73-6277105 Bell, etal
Grade 4	Life Science Big Ideas Book Student Book ISBN 978-0-73-6277563 Bell, etal
Grade 5	Life Science Big Ideas Book Student Book ISBN 978-0-73-6277945 Bell, etal

6th Life, Earth Physical	<u>Pearson Interactive Science</u> Inquiry & Technology ISBN 978-0-13-3734973 Buckley Forces & Energy ISBN 978-0-13-3734928 Buckley Sound & Light ISBN 978-0-13-3735161 Buckley
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7th Life Science	<u>Pearson Interactive Science</u> Ecology & the Environment ISBN 978-0-13-3734881 Buckley Cells & Heredity ISBN 978-0-13-3734843 Buckley Diversity of Life ISBN 978-0-13-3734850 Buckley Human Body Systems ISBN 978-0-13-3734959 Buckley
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8th Earth Science	<u>Pearson Interactive Science</u> Earth's Structure ISBN 978-0-13-3734874 Buckley
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LAKE LAND JOINT SCHOOL DISTRICT #272

15506 N. Washington Street P.O. Box 39

Rathdrum, Idaho 83858

Phone: 208.687.0431 Fax: 208.687.1884 Web: lakeland272.org

May 17, 2012

Dear Parents/Guardians,

Our school year is quickly coming to an end, and I wanted to take this opportunity to thank you for all you do to support our schools and your children. We are blessed to live in a community that continually places the welfare of children at the top of the list.

I also wanted to alert you to a critical issue we are facing as a district. The recent legislation, called *Students Come First*, is impacting what we do in our schools. Below are a few of the mandates we are required to implement:

- Next year all schools in Idaho are being required to implement the Common Core State Standards (CCSS) in English Language Arts and Mathematics. Literacy Standards are also targeted for Social Studies, Science, and Technical Subjects. This will require a considerable amount of time and energy on the part of our teachers and administrators to re-write our curriculum. You can learn more about the CCSS at the following link: <http://www.sde.idaho.gov/site/common/>
- A new State test is being developed at the national level that will replace the current ISAT in the spring of 2015. While the ISAT has placed significant focus on basic skills, the new assessment created by the Smarter-Balanced Assessment Consortium (www.smarterbalanced.org) will require students to demonstrate higher order thinking skills in problem solving, comprehension of complex informational text, and persuasive writing. Again, this will necessitate major adjustments in what and how we teach the curriculum.
- Additionally, as part of the laws, a new teacher evaluation model will now include an opportunity for parents to provide input on individual teacher performance and 50% of each teacher's evaluation will be based on student achievement as measured by state and local assessments.

These are huge changes for us. In order to implement these new mandates successfully we need time—time for teachers and administrators to re-think and re-create the curriculum, monitor student performance, and communicate student progress with you. In order to accomplish these goals, we will be submitting a proposal to the Board of Trustees to release school at 2:00 each Thursday at the elementary level for next year. The buses will run an hour earlier. Instructional time will remain the same. Secondary schools will not be affected. You will receive more information from your building principal as we move forward. If you have any questions or concerns, please feel free to contact your child's school or me.

Sincerely,

Mary Ann Ranells

Mary Ann Ranells, Ph.D.

Superintendent of Schools

Public Participation in Board Meeting

There are various ways for individuals or groups to address the Board of Trustees. People who wish to address a topic of interest have four options available to them.

Written comments on any item on the agenda or on the operation of the school district may be submitted to the Clerk of the Board for distribution to the Board members at any time.

Individuals or groups may address the Board of Trustees during the Public Comment Section on the Board Agenda.

To encourage public participation in Board decisions, the Board provides opportunity for individuals or delegations to speak on matters of their concern during the Public Comments Section in the agenda.

Anyone may address the Board on any subject within their authority. The Board, however, does not participate in debates on issues and usually defers any action on items discussed. There may be times when the Board is unable to respond immediately to requests for information. When questions are referred to staff for research and recommendations, an appropriate response will be given as soon as possible. All questions and requests for information will receive a response as soon as possible.

In order to allow everyone who wishes to speak an opportunity, the following rules should be observed:

1. Each speaker is requested to sign-in on the provided sheet prior to the start of the Board meeting. Speakers will be called upon by the Board Chairperson according to the order of the sign-up sheet provided prior to the start of the meeting.
2. Each speaker is requested to use the lectern and to give his/her name, address, and to identify the group, if any, that he or she represents.
3. Only residents or property owners of the District will be allowed to address the Board.
4. Each speaker will be asked to limit their remarks from [three to five minutes](#).
5. There will be a limit of one presentation per person.
6. A period not to exceed one (1) hour may be available for public comment.

7. Questions, suggestions, proposals or criticisms which have been presented verbally should be submitted in writing and signed by the individual or spokesperson for the group appearing before the Board.
8. Persons appearing before the Board are reminded, as a point of information, that members of the Board are without authority to act independently in official matters; thus questions may be directed to the Board, but answers must be deferred pending consideration by the Board.
9. Speakers may offer such objective criticisms of school operations and programs as concern them, but in public session the Board will not hear personal complaints about school personnel or about any person connected with the school system. These concerns should be addressed first at the school then the district level.
10. Speakers are requested to refrain from using inappropriate language and from engaging in any form of personal abuse.
11. A single person will be asked to represent organizations and groups. To save repetition and time, the Board of Trustees would request that persons not speak if a previous speaker has expressed a similar position on the same issue. Anyone may speak who has something pertinent to say.
12. Every speaker must first be recognized by the Board Chairman before being allowed to speak at anytime.
13. The Board would prefer to also have the comments in writing.

Individuals or groups may address the Board by requesting to make a Formal Public Presentation as an item on the Board Agenda.

1. Individual board members, employees, students and patrons may have matters directly related to school district business placed on the agenda of a regular Board of Trustee meeting by addressing a written request for inclusion to the Superintendent, Lakeland Joint School District No. 272, P.O. Box 39, Rathdrum, Idaho 83858. This written request must be received by the Superintendent by the end of working hours on Tuesday prior to the Board meeting.
2. Items placed on the agenda in this manner will be scheduled for information and discussion only. The Board will decide whether or not such an item will be moved for consideration and placed on the agenda of a future Board meeting.
3. The Board may decide to postpone discussion to permit adequate time for study, analysis and response by the district.
4. To ensure that all persons have an opportunity to be heard and that meetings are conducted in an orderly, efficient manner, the Board requests that speakers abide by the guideline

identified under the Public Comments Section of the Board Agenda which shall also apply to the formal presentations on an approved agenda item.

5. The Board also requests that all written material to support the presentation be attached to the official request for the item to be placed on the agenda.

Individuals or groups are encouraged to address concerns through the Complaint Process. If people have a particular problem in a school or department, they are encouraged to follow a process that allows for a timely resolution.

1. Initial contact should be made with the staff member involved for a resolution of the situation.
2. If agreement cannot be reached, the building principal or immediate supervisor should be made aware of the situation. This individual will review the concerns with the complainant and the staff member(s) involved and attempt to work out a solution.
3. If agreement cannot be reached, the complainant should put the concerns in writing to the superintendent of schools for resolution.
4. The Board firmly believes that problems should be solved if at all possible at the level in which they occur. However, as a final step the concern may be sent in writing to the Board Chairman for consideration.

Cross Reference: 4110 Public Complaints
 4120 Uniform Grievance Procedure
 4320 Disruption of School Operations

Legal Reference: I.C. § 33-512 (11)
 I.C. § 67-2345

Policy History

Promulgated on: August 13, 2007

Revised on: _____, 2012

**BEFORE THE HEARING OFFICER FOR THE
STATE BOARD OF EDUCATION**

In the matter of the petition requesting)
The excision of territory from)
Lakeland School District No. 272,)
)
And annexing said territory into)
)
)
Coeur d' Alene School District No. 271,)
)
District.)
_____)

**FINDINGS OF FACT, CONCLUSIONS
OF LAW AND RECOMMENDATION**

INTRODUCTION

A Hearing was conducted on May 3, 2012, by Hearing Officer, Edwin L. Litteneker, appointed by the State Board of Education for purposes of gathering public comment on the proposed change in the boundaries of the Lakeland School District No. 272 and the Coeur d' Alene School District No. 271 at the Atlas Elementary School in Hayden, Idaho.

Idaho Code Section 33-308 provides for a process whereby the State Board of Education will consider the approval of a Petition to change the boundaries of adjoining school districts and direct that an election be held, provided that the proposed excision and annexation is in the best interest of the children residing in the area described. Additionally, the excision of the territory that is proposed should not leave a School District with a bonded debt in excess of the limit then prescribed by law.

The State Board of Education has adopted rules at IDAPA 08.02.01.050 which include criteria for the review of the Petition for Excision and Annexation and a hearing process to

gather public comment for purposes of the Hearing Officer making recommendations to the State Board of Education.

Approximately 27 people attended the hearing on May 3, 2012, 23 of people in attendance signed up on the signup sheets which are included in the record. Four people offered comment. The proceedings were tape recorded by the Hearing Officer and the tape is made part of the Record and is transmitted to the State Board of Education.

FINDINGS OF FACT

1. A Petition was presented by the property owners within the Balsar Estate subdivision in Hayden, Idaho requesting to excise a portion of the Lakeland School District which lies within Kootenai County, Idaho and annex that area into the Coeur d' Alene School District No. 271.
2. The Petition proposes to excise a small neighborhood known as Balsar Estates just west of Atlas Road north of Honeysuckle Avenue and south of Hayden Avenue. The Balsar Estates subdivision is located in the City of Hayden and consists of approximately 20 homes with approximately 20 elementary school age children.
3. Currently the neighborhood is in the Lakeland School District. Atlas Elementary which is in the Coeur d' Alene School District is located approximately two blocks from the Balsar Estate subdivision.
4. Several of the School aged children in the Balsar Estates already attend the Coeur d' Alene School District based upon the Coeur d' Alene School District's open enrollment provisions. However, the remaining school age children residing within the Balsar Estates subdivision are bused to various Lakeland Schools.

5. The Coeur d' Alene School District considered the Petition on February 6, 2012 and recommended approval of the request for annexation.
6. The Lakeland School District Board of Trustees considered the Petition on February 21, 2012 and voted to recommend the excision of the property from the Lakeland School District.
7. Parents of school age children in the Balsar Estates neighborhood were in favor of their children attending the Coeur d' Alene Schools and on the comments offered at the Hearing.
8. There was no testimony that the Lakeland School District would be left with a bonded indebtedness in excess of the limit provided for by law. The Record reflects that a sufficient number of electors signed the Petition pursuant to I.C. § 33-308.

CONCLUSIONS

1. There are no issues of bonded indebtedness in excess of the limit provided for by law, IDAPA 08.02.01.050.03A.
2. The Students in the area proposed to be excised and annexed are immediately adjacent to the Atlas Elementary School in the Coeur d' Alene School District. Presently the school age children in the area described are bused a minimum of eight miles to the Lakeland School District. Based upon the safety and distance of the children from the applicable schools, the proposed alteration of the school district boundaries is in the best interests of the students residing in the area described in the Petition. IDAPA 08.02.01.050.03(b)(i).
3. Both School Districts, the Lakeland School District and the Coeur d' Alene School Districts recommended the approval of the excise and annexation. Parents of school age children indicated that a change in boundary would benefit the school age children. The views of the interested parties as to the interests of the children residing the area to be excised are not at

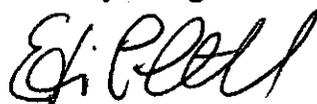
issue and such a change in the boundaries would be in the best interests of the children.
IDAPA 08.02.01.050.03(b)(ii).

4. The present boundary arrangement requires the children in the Balsar Estates to travel outside their neighborhood to attend school. It would be in the elementary aged children's best interests to be able to attend a school that is within two blocks of their home consistent with other school age children in the surrounding neighborhood. IDAPA 08.02.01.050.03(b)(iii).
5. The Coeur d' Alene School District Superintendent indicated that there was no concern about the capacity of the Atlas Elementary to accept additional students. Additionally the proposed change in boundaries would not affected the middle or high schools in the Coeur d' Alene School District. Further, the Coeur d' Alene School District and the Lakeland School District Board of Trustees supported the change in boundaries. The proposed boundary adjustment would positively influence the adjustment of the school age children to their home and neighborhood environment. IDAPA 08.02.01.050.03(b)(iv).

RECOMMENDATION

The Record supports a conclusion that the statutory and rule provisions to regarding the excision and annexation have been met. It is therefore recommended to the State Board of Education that the Petition qualifies and meets the statutory provisions of Idaho Code § 33-308 and further that the Petition is in the best interest of the children residing in the Balsar Estates area. Finally, it is recommended that the Petition be approved and that the election be set for purposes of the elector's consideration of the proposed boundary change.

DATED this 11 day of May 2012.



Edwin L. Litteneker
Hearing Officer

I DO HEREBY CERTIFY that a true
And correct copy of the foregoing
Document was:

Mailed by regular first class mail,
And deposited in the United States
Post Office

Sent by facsimile.

Sent by Federal Express, overnight
Delivery

Hand delivered

To:

Hazel Bauman
Coeur d' Alene School District #271
311 N. 10th Street
Coeur d' Alene, Idaho 83814-4299

Balsar Estates property owners
c/o of Corey & Rebekah Comstock
3226 Magistrate Loop
Hayden, Idaho 83835

Mary Ann Ranells, Lakeland
Lakeland Joint School District # 272
15506 N. Washington Street
P.O. Box 39
Rathdrum, Idaho 83858

On this 11 day of May, 2012.



Edwin L. Litteneker

RECEIVED
MAY 14 2012

BEFORE THE HEARING OFFICER FOR THE
IDAHO DEPARTMENT OF EDUCATION

In the matter of the petition requesting)
The excision of territory from)
Lakeland School District No. 272,)
)
And annexing said territory into)
)
)
Coeur d' Alene School District No. 271,)
)
District.)
_____)

TRANSMITTAL OF THE RECORD

I, Edwin L. Litteneker, the Hearing Officer in the above-entitled matter hereby transmits
the following to the State Board of Education c/o Portia Flynn:

1. Notice of Hearing & Pre Hearing Order, dated April 6, 2012.
2. Sign in sheets.
3. Coeur d' Alene School District correspondence
4. Lakeland School District correspondence
5. Findings of Fact, Conclusion of Law & Decision with attachments, dated May 9, 2012
6. Audio tape of the hearing held on May 3, 2012.

DATED this 11 day of May, 2012.



Edwin L. Litteneker
Hearing Officer

I DO HEREBY CERTIFY that a true
And correct copy of the foregoing
Document without the attachments was:

Mailed by regular first class mail,
And deposited in the United States
Post Office

Sent by facsimile.

Sent by Federal Express, overnight
Delivery

Hand delivered

To:

Hazel Bauman
Coeur d' Alene School District #271
311 N. 10th Street
Coeur d' Alene, Idaho 83814-4299

Balsar Estates property owners
c/o of Corey & Rebekah Comstock
3226 Magistrate Loop
Hayden, Idaho 83835

Mary Ann Ranells, Lakeland
Lakeland Joint School District # 272
15506 N. Washington Street
P.O. Box 39
Rathdrum, Idaho 83858

On this 11 day of May, 2012.



Edwin L. Litteneker

LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

School__ Betty Kiefer Elementary

Month/Year __ April ##

RECEIVED
MAY 1 2012

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											5	
1										1									1			
2																						
3																						
4																1						5
5														1								5
6										1												5
7																						
8																						
9																						
10																						
11																						
12																						102
TOTAL																						

ADMINISTRATOR'S SIGNATURE



KEY:

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

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

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

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

LAKELAND JOINT SCHOOL DISTRICT #272
Discipline Report

School: John Brown
 Month/Year : April 2012

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 MAY - 4 2012

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																1					1	
5																						
6											1										3	
7																						
8																						
9																						
10																						
11																						
12																						103
TOTAL	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	1	0	0	0	0	4	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
 - WPN=Weapon
 - PRO= Profanity
 - TRU= Truancy
 - ISS= In School Suspension
 - OSS=Out of School Suspension
 - EXP=Expulsion

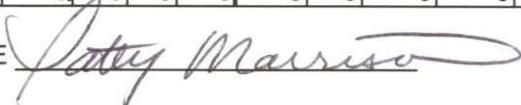
Report incidents that involve a suspension of .5 day or more. The number of incidents should be based on the number of students involved (e.g. a fight between two students would be two incidents if both students are suspended .5 day or more). When completing the column under "Action Taken", report the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

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LAKELAND JOINT SCHOOL DISTRICT #272
Discipline Report

School __ Spirit Lake Elementary
Month/Year __ April 2012

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
 - 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 Junior High School
Month/Year 4 , 2012

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MAY 1 2012

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	
7																						
7																						
7																						
7																						
7																						
7																						
7																						
8																					2	
8																						
8																						
8																						
8																						
8																						
8																						
TOTAL																						105
																						2

ADMINISTRATOR'S SIGNATURE _____

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

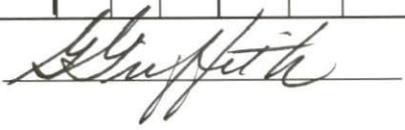
Report incidents that involve a suspension of .5 day or more. The number of incidents should be based on the number of students involved (e.g. a fight between two students would be two incidents if both students are suspended .5 day or more). When completing the column under "Action Taken", report the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

LAKELAND JOINT SCHOOL DISTRICT #272
Discipline Report

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MAY - 7 2012

School __ Timberlake Junior High School
Month/Year __ April, 2012

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	5.5	
8											3	1				1		5.75		
9																				
10																				
11																				
12																				
TOTAL																				

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.

LAKELAND JOINT SCHOOL DISTRICT #272
Discipline Report

School _____ THS
 Date: April 2012

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 MAY - 8 2012

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												1									1	
11																						
12																						107
TOTAL	0			0	0	0	0					1	0	0	0	0	0	0	0	0	1	0

ADMINISTRATOR'S SIGNATURE _____



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

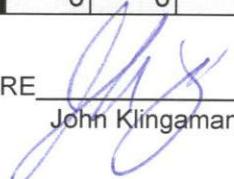
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LAKELAND JOINT SCHOOL DISTRICT #272
Discipline Report

School: MOUNTAIN VIEW ALT HIGH SCHOOL
 Month/Year: APRIL 2012

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 MAY 1 2012

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																						108
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 
 John Klingaman, 04/30/2012

KEY: D=Distribution
 P=Possession
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 FTG= Fighting
 INS= Insubordination
 HAR= Harrassment
 BULL=Bullying
 VAN= Vandalism
 WPN=Weapon
 PRO= Profanity
 TRU= Truancy

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

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