CAMDENTON R-III SCHOOL DISTRICT MINUTES OF BOARD OF EDUCATION MEETING

Special Meeting – Administration Building, Board Room August 26, 2014 – 7:30 a.m.

Present:			
Chris C. McElyea	President	Dr. Tim Hadfield	Superintendent
Nancy A. Masterson	Vice President	Roma France	Assistant Superintendent
Selynn Barbour	Treasurer	Dr. Ryan Neal	Assistant Superintendent
Jackie Schulte	Member	Linda Leu	Secretary
Laura L. Martin	Member		
Tom Williams	Member		
Courtney R. Hulett	Member		
-		·	
Absent:			

I. CALL TO ORDER & RECITE PLEDGE OF ALLEGIANCE

The Camdenton R-III Board of Education met in Special Session in the Board Room of the Administration Office on Tuesday, August 26, 2014. The meeting was called to order by President McElyea at 7:35 a.m. The pledge of allegiance was recited.

II. APPROVAL OF AGENDA

Special Meeting – August 26, 2014 Strategic Plan Goal Area – Governance

Motion: Move to approve the agenda of the Special August 26, 2014, meeting as presented. Barbour/Schulte - all ayes.

III. LEGISLATIVE UPDATE

Strategic Plan Goal Area – Governance

Representative Rocky Miller and Representative Diane Franklin were present to update the Board on the recent Legislative Session.

No motion necessary.

IV. PUBLIC COMMENT

Strategic Plan Goal Area – Parent & Community Development There was no public comment.

V. CONSENT ITEMS

Strategic Plan Goal Area – Governance

A. New Course Approval

IB Marine Science (grades 11 & 12) is the study of processes within the Earth's oceans. This course uses a global perspective to cover topics related to Marine Biology and Oceanography with a focus on current research. Students have the opportunity to participate in a week-long marine science field experience on an island off the coast of Belize during the summer following completion of the year-long course.

B. Approve Change Orders No. 2 & 3 The Board was asked for approval for change orders number 2 and 3 for Hawthorn's secure entry project to furnish new wood doors and two additional countertops.

Motion: Move to approve consent items as presented. Schulte/Masterson – all ayes.

VI. APPROVAL OF BILLS

Strategic Plan Goal Area – Governance

Motion: Move to approve all bills and addendum as submitted. Barbour/Hulett - all ayes.

VII. BOARD WRAP-UP

This is an opportunity for the Board to report on upcoming meetings, meetings attended, registrations, and deadlines. The following items were discussed:

Strategic Plan Goal Area - Governance

- Tour Juvenile Justice Center Wednesday, September 3, 2014, 9:00 a.m.
- September Regular Board Meeting Date September 15, 2014
- September Board Meeting Reports tentatively include: A+ Program/School to Work Report, Buildings & Grounds Review, and District Safety
- MSBA Annual Conference, September 25-28, 2014. (Must register by August 29th or fee increases.)

No motion necessary.

VIII. EXECUTIVE SESSION

In compliance with State Statute 610.021 (closed meetings and closed records), move that the Board go into Executive Session for the following purposes:

- 1) Leasing, purchase or sale of real estate by a public governmental body (610.021)(2).
- 2) Hiring, firing, disciplining, or promoting particular employees (610.021)(3).
- 3) Individually identifiable personnel records, performance ratings, or records pertaining to employees (610.021)(13).

Strategic Plan Goal Area - Governance

Motion: Move to adjourn to Executive Session.

Masterson/Schulte - Roll call vote: Masterson – aye, Barbour – aye, Schulte – aye, McElyea – aye, Hulett – aye, Williams – aye, and Martin – aye.

IX. ADJOURN MEETING

Motion: Move that the meeting adjourn. Masterson/Barbour - all ayes. Meeting adjourned at 9:38 a.m.

Chris C. McElyea - President of the Board

Linda Leu – Secretary of the Board

	Board of Education	Check	Preview	Aug	ust 26, 2014
	Vendor Name	Invoice Number	Invoice Description	PO Number	Amount
	Aimprint	3441107	Epiphany Pen, Cups, Cooler Bags	410-1721	1,394,71
	Total All white				1,394.74
~	A-8 Rental & Sales	48351	Diamond Blade	800-1597	129.00
`	A-8 Sental & Sales	48200	Chise	800-12028	15.00
	A-8 Rental & Sales	48635		800-1753	69.40
Ϊ	A-B Rental & Sales	48795	Vacuum Hose	800-1829	38.00
	A-8 Rental & Salos	48720	Carb Kit	800-1830	50.00
	A-B Rental & Sales	48795	Pad Holders	800-1831	36.40
	Total & S Rental & Raise			RUSIC OF A	187.00
	Advantage Systems, Inc.	2014-793	Envelopes	700-1841	682.82
	Total Advantage Sections, Inc. 2019 1997 10	REAL PROPERTY.	A DESCRIPTION OF A DESC		100
	Al Scheppers Motor Co., Inc.	1771316	Parts		220.00
	AlSchappers Motor Co., Inc.	1770578	Child Seat		115.38
	Al Scheppers Motor Co., Inc.	17769778	Rail, Trim		174.64
	Al Scheppers Mator Co., Inc.	T770835	Parts		87.01
	Al Scheppers Mator Co., Inc.	1770546	Parts		432.19
	Total Al Schemen Meter Co. Mt.		1.24		1,029.72
	All American Termite & Pest - 191	404723	Pest Control		225.00
	All American Termite & Pest - 191	403218	Pest Control		20.00
	Itotal All American Terrafe & Past : 401		A CONTRACTOR AND A SUCCESSION		245.00
	All American Termite & Pest - 201	404618	Pest Conirol		45.00
	All American Termite & Pest - 201	404615	Pest Control		30.00
	All American Termite & Pest - 201	404615	Pest Control		40.00
	Ali Amarican Termita & Pest - 201	404611	Pest Control		350.00
	Ali American Termite & Pest - 201	404613	Pest Control		225.00
	All American Termite & Pest - 201	404617	Pest Control		500.00
	Ali American Termite & Pest - 201	404614	404614		60.00
	All American Termite & Pest - 201	404607	Pest Control		40.00
	All American Termite & Pest - 201	404612	Pest Control		40.00
	All American Termite & Pest - 201	404608	Pest Control		275.00
	Ali American Termite & Pest - 201	404610	Pest Control		250.00
	All American Termite & Pest - 201	404609	Pest Control		275.00
	All American Termite & Pest - 201	400949	Pest Control		120,00

Board of Education	Check	Preview	Aug	ust 26, 2014
John Al Antonian Totality & Part (201				310.0
All American Termite & Pest - 3619	404540	Pest Control		50.00
Trial All Anderson Terrative & Perst 1981				2250.00
All American Termite & Past - 682	402966	Pest Control		25.00
All American Termita & Pest - 682	404429	Pest Control		200.00
All American Termite & Pest - 682	400674	Pest Control		25.00
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All-Type Vacuum & Janitodal	0158829-IN	Foam Wash, Sanitizer	800-1509	3,604.32
Total All Type Vacuum & Numbered			的時期天下的原	19.604.32
Angela's Catering	000549	Muttins, Fruit Salad	105-1930	47.80
Angela's Catering	000548	Breakfast for Faculty Meeting	402-1867	274.50
Total Angela & Creating	新生产资源的资料 和141		June of the second	1. 942.80
APAC, Inc	9000239358	Basebell Park		74,405.23
TOM A BOLINE WAR AND A BUILDE			A A DALLAR A A A A A A A A A A A A A A A A A	24,409,23
Apple Computer, Inc.	4290085385	I Pad Minì	805-1774	2,790.00
Apple Computer, Inc.	4290149646	I Pad Mini	805-1774	1,495.00
Total Apple Comparison Inc. 1997. 21	1967年1月1日日日日日日日日日日日日日日日日日日日日日日日日日日日日日日日日日日日		A BAR A SA F	\$4285.00
AutoGlass Profassionals	13997	Safety Glass for Paint Booth	110-2095	110.00
John Andre Brokenhower States	the state of the s	2 - C. S.		
Bales Construction Co., Inc.	Application No 3	HWE Secure Entry		81,525,10
Lotal Dates Canadras des Op. Las.	cher fried to	In a second second second		101,525,10
Barnes & Noble, Inc.	IN 2848703	Wonder	403-1527	62.63
Barnes & Noble, Inc.	CM2848704	Credit	403-1527	(62,63)
Barnes & Noble, Inc.	in 2848705	Wonder	403-1527	58.14
Barnes & Noble, Inc.	IN 2850354	Complete Sories of Truman	105-1588	17.86
Barnes & Noble, Inc.	IN 2850355	Baois	105-1528	360.64
Barnes & Noble, Inc.	In 2850491	Books	402-1059	279.74
Barnes & Noble, Inc.	IN 2852522	Backs	402-1062	229.78
Barnes & Noble, Inc.	In 2849177	Baoks	402-1065	129.00
Barnes & Noble, Inc.	IN 2850965	Baoks	402-1087	182.84
Barnes & Noble, Inc.	IN 2850792	Sooks	402-1105	146.67
Barnes & Noble, Inc.	CM 2828765	Credit Mailing Fee	404-1422	(7.91)
Barnes & Noble, Inc.	IN 2828764	First Days of School	404-1422	110.26
Barnes & Noble, Inc.	IN 2856166	Books	410-1995	37.09

	Board of Education	Check Pr	eview	Augu	st 26, 2014
	Barnes & Noble, Inc.	CM 2856166	Credit Mailing Fee	410-1995	(2.66)
	Barnes & Noble, Inc.	IN 2856224	How Full, Strength Finder	410-1887	44.22
	Barnes & Noble, Inc.	IN 2856673	Books	402-1982	275.00
	Barnes & Noble, inc.	IN 2853790	Baaks	402-1058	143.48
	Total Barran & Nobia Lac.		E.S		20435
	Beacon Athletics	0439289-IN	Cable Ties	873-1710	35.89
	Total Support Additions				11. A.
	Seroco Printer Products	584665	Toner	205-1605	261.00
	Beroco Printer Products	584638	Toner	205-1605	353.00
	Seroco Printer Products	S84672	Taner	207-2022	125.00
	Seroco Printer Products	584550	Toner	402-2052	3,853.00
	Beroco Printer Products	584662	Toner	402-2052	279.00
	Beroco Printer Products	584661	Toner	402-2052	888.00
	Beroco Printer Products	584673	Toner	105-2698	566,00
2115	Beroco Printer Products	584657	Toner	110-2136	473.00
-(-)	Beroco Printer Products	584676	Toner	402-2110	262.00
1	Beroco Printer Products	584666	toner	408-1970	109.00
	Total Deroca Printer Property			1. 关于"关于"的"关于"的"关于"的"	5,565.00
	BestBlanks.com	209909	T Shirts	110-2131	168.07
	fotal sent and com		REPAIRS SERVICE	2012年20月3日2月1日2月1	100.07
	Beyond Play, LLC	575046	Z Vibe Travel Kit	410-1965	84.45
	Total Deposed Prov. D.C.		A PROPERTY AND		
	Biedsoe Automotive Service	94845	Tire Repair		15.00
	Biedsoe Automotive Service	95793	The Repair	Maxim an or stra	12.50
	Bluebird Cafe'				新教教
	International Care	E CARACTERINA PROVIDE A CARACTERINA PROVIDA A CARACTERINA A CARACTERINA PROVIDA A CARACTERINA PROVIDA A CARACT	Staff Dinner B/14/14	404-2087	300.00
		36 issues	107 March 198 March 198 March 198	A LOS AND AND AND	
	Bon Appetit Fotel Roy Appetit	50 (1108) S (1108)	Subscription bon appetit	110-1795	35.97 Perilulations
	Bounce Athletics	1311	Player Goals	AD THE REAL PROPERTY OF	
	Total Reside Attorney Attorney	1311 REFERENCE STREET	Mayer Goals	573-10059	975.00
	Bowling Electric	234	Pulley		11.00
	Bowling Electric	235	Motor, Pullay		175.50
	Bowling Electric	104103	Fasco Contactor		36.50
	or wind the rule	104105	reado contector		20,20

	Board of Education	Che	sk Preview	Aug	gust 26, 2014
	CDW-G Computer Centers, inc	NN18391	Tripp Lite, Sea Const	805-1909	1,446.39
	CDW-G Computer Centers, Inc	NP90028	Monitor Cable	805-1991	339,10
	Total COVER Computer Centers, Inc.	2.4.1.2.1934444		Maria and	3 C L 78 L 49
	CED	0950-507748	Supplies	402-2090	540.84
	CED	0950-507257	5irap PD 110-11917		14.34
	CED	0950-507095	SuppRes		102.09
	CED	0950-507931	SuppRes		576.45
	Telescol and the second second		and the second second second second		1,231.72
	Congage Learning Constant of Constant Statements and Constant Statements	52653084	Accounting Text, Red Carpet Manual	105-2068	1,377.75
	Total Companys Lowersby			生产的 的不能。	1377.75
	Central States Bus Sales, Inc.	INZ45252	Supplies	200 Met. 1997 (C. 1997) 14 Sec. 12	132.18
	Total Central Station Sale Select Inc.			派派的 在4条件	1211
	Cintas Corporation #279	379137793	Uniforms Uniforms		1,648.86
	Cintas Corporation #379 Total Cintas Corporation #378	379138812	Uniforms		245.48
	Classroom Connection				12510125123
	Total Californi Connection	58124 (ACM 112 - 2017) - 2017	Classcom Supplies	404-1271	40.09
	Cullgan	7/25/14	Cooler Rent		6.95
	Total Column	// 15/ 14 2223-2255555555555555555555555555555555	LOOKER MERK	A STATE OF A STATE OF A	6.95
	Dance Sophisticates, Inc	22950	Custom Costumes	105-1806	3,465.00
	Total Dence Sophisticates, Inc.		Custom Lastumes	105-1606	3,465.00
	Daymark Solutions, Inc.	85513	Photo ID System Service Contract	HALLEN CONTRACTOR	465.00
	Tedal Developit Solidiona, Ject	THE AND THE ADDRESS OF THE ADDRESS O	FINCE TO SYSTEM SERVICE CONTRACT	arcontracters:	465.00
	Demca	5331819	Bookmarks, Organizar, Book Shelf	402-1234	237.87
	Demco	5358238	Easels	403-1525	231.50
	Oemco	5337959	Neadphones	805-1655	539.37
	Demco	5364731	Headsets, Mics	404-1923	1,097.31
)	Total Demos	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	In the second second second	P. TELEVISION	2,106.35
)	Discount School Supply	D19716370101	Construction Paper	402-1762	30.29
	Total Discount School Supply Sector		STREET POINT	STOCK STREET	\$0.29
	EAI Education	INV0675994	Classroom Supplies	406-1319	445.57
	Total EAI Education			EQUITARIAN KING	44537
	E-Complete LLC	30388	School Film	403-1566	650.44
	Total E-Complete LLC	CONTRACTOR STATES	この あるり おうさ あんのかん うくてい おんかやまれ (1)	100210202020202020	177 650 4a

Board of Education	Check	Preview	Augu	ist 26, 2014
Bowling Electric	230	Switch Pashbutton		42.00
Total Box				265,66
Butcher Shop LLC	11892	Lunch for Meeting	410-1960	112.56
Butcher Shop LLC	11894	Feed	105-1916	123.59
Butcher Shop LLC	12046	Food	402-1863	742.91
Total Butcher Shop LL.	Calendary Sector Sector	PHERICAPATINE AND A	Sea Talks	979.95
Bybee-Kapfer, Unda K	Reimbursement	Staples		206.35
Total Bylacit-Kapfer, Childs M	STATISTICS AND ADDRESS OF		2 2 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	206.95
CARE	1240	Cold Control LCTC Walkin		99.10
A CARE	AND DEPARTMENTS	A CONTRACT OF		1. 新新市
Camden County Fire & Safety	17654	Fire Extinguisher Service		21.00
Camden County Fire & Safety	17667	Fire Extinguisher Service		118.00
Cantien County Fire & Safety	17507	Fire Extinguisher Service		87.00
Comden County Fire & Safety	17652	Fire Extinguisher Service		BZ.00
Camden County Fire & Safety	17609	Fire Extinguisher Service		515.95
Camdan County Fire & Safety	17611	Fire Extinguisher Service		413.00
Camden County Fire & Safety	17613	Fire Extinguisher Service		73.00
Camden County Fire & Safety	17648	Fire Extinguisher Service		1,122.86
Camden County Fire & Safety	17647	Fire Extinguisher Service		326.00
Comden County Fire & Safety	17653	Fire Extinguisher Service		109.00
Comden County Fire & Safety	17612	Fire Extinguisher		153.00
Camden County Fire & Safety	17610	Fire Extinguisher Service		127.00
Total Control of California Date of the second	1. A B. O. A. B. A.			44741
Camdenton R-III Schools Foundation	Reknbursament	MS Backup Scholarships	703-2409	500.00
Terial Components of Fall Schools Fronted article	Carl College and All States	PAGE AND A DATA	公认 法 经书本 化学	EUX OIL
Camdenton Upholstery		abric & labor to repair weight benches	5	1,336.67
Terral Conversion Links House 1 St. St. St.			ST. C. P. IS SC KY	1 24.17
Cartridge Solutions Unlimited	65357	Toner	110-2137	387.00
Cartridge Solutions Unlimited	65358	Toner	402-2052	72.00
Total Cartridge Solditions Unionitied	- 雪塚市 法法で登入部署		SPZ (LA SPACE)	439.00
Casey's - Camdenton	1030317	Pizza	110-1859	40,59
Casey's - Camdenton	Remaining Salarce			1.50
Casey's - Campenton	1030299	Pizza	402-1870	44.00
Total Cases a - Carelentine Content			a former have.	40.05

Board of Education	Check	Preview	Auj	rust 26, 2014
El Espoion	88/7-8/2014	ESL Family Night Food	410-2063	50.00
Ferni al annotanti di stati di stati di stati			AL CONTRACTOR	50.00
Ellis Battery Specialists LLC Total First Battery Specialists	313663	Batteries	INVESTIGATION OF THE OWNER OF THE OWNER OF	315.8D
Festenal Company	MDCAM37221	Bottled Water		6 - 11 - 11
Fastenal Company Fastenal Company	MOCAM37221 MOCAM37271	Supplies		51.18 4.65
Pastenal Company	MOCAM1/2/1	Suppres		4.65
Follett School Solutions, Inc.	4556945-3	Bonks	403-1516	652.11
Telefi School School School and the	C-1+CECC+	DOURS	101-1016	652.11
Ford Hotel Supply Co	994373	Water Filter Cartridges	850-120-33	2,782.32
Ford Hatel Supply Ca	990656	Glass Back, Dolly	700-11945	772.10
Ford Hotel Supply Co	992752	Glass Rack	700-11945	200.10
Ford Hotel Supply Co	1001851	Freeter	700-1959	3.335.16
Ford Hotal Supply Co	1000502	Pocket Therm	850-1683	22.44
Ford Hotel Supply Co	1000356	Knives, Can Openers	850-1683	176.40
Ford Hotel Supply Co	1000857	Pan Covers	850-1683	88.50
Ford Hotel Supply Co	998674	Kitchen Supplies	850-1683	417.38
Ford Hotel Supply Co	1001246	Condi Exotess	850-1683	4.923.65
Ford Hotel Supply Co	997433	Tote	850-1683	79.92
Ford Hotel Supply Co	997432	Kitchen Supplies	850-1683	125.16
Ford Hotel Supply Co	998673	Kitchen Supplies	850-1683	3.088.21
Total Ford Hotel Supply Co.		的话,你们没有了这些事实的 ,你们还是不是你的。"	(a); (12); (a) (***	18.013.37
Franklin Covey	B03233	Balance Due PD 402-12058		234.45
Total Freshelie Cover				714.45
Fun Express, LLC	665051181-01	Award Trophies	404-2115	45.15
Fun Express, LLC	664896858-02	Puzzles, Stretchys	405-1848	29.15
Total Pur Express, LLC				74.90
G's Smokehouse, LLC	368736	Staff Lunch	402-1854	332.50
G's Smokehouse, LLC	368735	Staff Lunch	402-1864	455.00
G's Smokehouse, LLC	368739	Food	110-1969	238.75
Total G # Stockshourse, LLC	and the second	STATISTICS AND STREET	APPENDE AT 12	1,018.25
GB Maintenance Supply	012849A	Purple Diamond Plus	800-1832	601.60
GB Maintenance Supply	012091	Degreaser		55.89
Total OII Maintenence Supply				658,49

	Board of Education	Check P	review	August 26, 2014
1	Goodheart-Wilkox Publisher	01419586	DVD Series	110-1785 757.14
ł	Goocheart-Wilkox Publisher	01421073	Classroom Materials	110-1861 2,562.76
ſ	Governmention, Inc	51621255	Chrome OS	B05-1687 2,414.79
	Governmention, Inc	51631035	Chrome OS	805-1687 10,471.50
	Total Governmentellion, Inc.	· · · · · · · · · · · · · · · · · · ·		12,896,79
	Grainger	9517942620	Wire Strippers, Rolling Cabinet	205-2223 2,746.94
	Total Grandet			2,74041
	Graves Menu Maker Foods Graves Menu Maker Foods	274061 275970	Food Supplies	110-1792 498.75
	Graves Menu Maker Foods	275970	Food supplies	110-1968 295.73
	Grider. Tami	8/2-3/14	Motorcycle Safety Instruction	425.00
	Tetal Britan Tariff Start College	USER OF A STREET STREET	CHARLEN ATTACANT AND A CARE AND A	25.00
	Gumdrop Books	74776-2158	Books	408-1474 1.759.60
	Total fact true parts			1,759.80
1	Hagner Contracting LLC	1901	Install Cabinets & Counter Top	4,484.56
	Total Magnets Contracting LCcole, 577			4444
1	Handwriting Without Tears	867787-1	Classroom Supplies	410-2023 390.67
]	High Brothers Lumber	984861	Driveway Fill	97.95
	High Grothers Lumber	985045	Supplies	22.51
	High Brothers Lumber	985221	Cove Base	19.12
1	High Brothers Lumber	985623	Cove Base, Nuts, Bolts	308.36
	formiller mother Leader 27, 12			417,95
	Houghton Mittin	950655065	Math Books	700-1843 2,153.33
1	Total Hospition All Martin St	8/4/2014		2. (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)
	Kuni, Eyyanne Kuni, Eyyanne	8/4/2014 7/23/14	Clay Tile Clay Tile	599.20 599.20
	Hunt, Eyronne	7/23/14	Clay Tile	599.20
	Total Parts Burgham		SALE OF LEASE OF LEASE OF LEASE	
	1-70 Towing LLC	102652	Bus Tow	350.00
	Total \$70 (managelic state			150.00
	B Source, Inc.	INV/2014/2197	Poster Set	108-1813 43,00
	Total N Source Inc.	A CONTRACTOR OF A		A 40 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1

	Aug	ust 26, 2014	Board of Education	Check	Preview	Aug	ust 26, 2014
	0-1785	757.14	idea Art	P089135101018	Letter Paper	412-1936	66.74
12	0-1861	2,562.76	Total Mar Art Mar Market	DARSON HIT MARKEN	19 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Les Rend La ser	60.74
2011.25YP.55	and the second s	23319.90	Insect Lore	411976	Caterpillar Certificates	402-1153	247.90
	5-1687	2,414.79	Total wear Lore			hi al i da	267.90
BC	5-1687	10,471.50	Int Baccalaureate N.A.& Caribbean	Credit	Overpyint Inv 10730122		(137.00)
		12,895,29	int'i Baccalaureate N.A.S. Caribbean	10849499	Registration Fees	108-1851	772.00
20	5-2223	2,746.94	Total Int Becalingents N.A.B. Carbbein		Contraction of the second second		56 58 5.00
adhiel ann			IPA Educational Supplies	204414	Supplies	406-1407	32.08
	0-1792	498.75	IPA Educational Supplies	207451	Classroom Supplies	402-1143	99.8 2
11	0-1968	295.73	IPA Educational Supplies	204413	Classroom Supplies	405-1427	25.19
		E TRUCK	IPA Educational Supplies	206058	Classroom Supplies	402-1127	114.87
NAMES AND ADDRESS OF TAXABLE	(PERSONAL SPACE)	425.00	IPA Educational Supplies	206262	Classroom Supplies	402-1135	59,95
All and the Party		425.00	IPA Educational Supplies	205052	Classroo m Supplies	402-1136	75.00
40 Alexandrational Alexandration and Ale	8-1474	1,759.80	IPA Educational Supplies	206051	Classroom Supplies	402-1147	76.09
		1.754.40	IPA Educational Supplies	205253	Classroom Supplies	402-1154	74.38
	*****	4,484.56	IPA Educational Supplies	205206	Classroom Supplies	408-1470	74.17
		4.414.56	IPA Educational Supplies	205229	Classroom Supples	404-1273	55.12
41 39815354 (1995)	0-2023	390.67	IPA Educational Supplies	205271	Classroom Supplies	404-1269	89.61
111101		396.67	IPA Educational Supplies	207017	Classroom Supplies	402-1973	64.78
		97.96	IPA Educational Supplies	207425	Classroom Supplies	402-1980	139.85
		22.51	IPA Educational Supplies	207388	Classroom Supplies	402-1129	49.65
		19.12	IPA Educational Supplies	207012	Classroom Supplies	404-1926	99.93
CARDE NORMALIZZA	1	308.36	IPA Educational Supplies	207413	Classroom Supplies	404-2042	67.64
0		417,95	IPA Educational Supplies	206678	Poster	404-1256	8.99
70	0-1843	2,153.33	IPA Educational Supplies	206677	Classroom Supplies	404-1266	62.49
21. s. C.	$Z \sim 1/2$	2011	IPA Educational Supplies	206934	Classroom Supplies	404-1916	75.00
		599.20	Total IPA Processonial Supplies		一、 一		1.584.63
		599.20	1.W. Pepper	11A04465	Music	105-2245	1,427.99
		599.20	J.W. Pepper	11A04840	Music	105-2293	214.99
	2.2		Total f W. Paper Children A.			10 A	1.647.64
		350.00	Jacks Sporting Goods	382404	Brush Xiller		54.99
A	ALC: N	150.00	Jacks Sporting Goods	382354	Supplies		8.95
10	8-1813	43,00	Jacks Sporting Goods	382169	Supplies		5.98
	153.47		Jacks Sporting Goods	382362	Brads, Pushpins		3.64

	Board of Education	Check	Preview	August 26, 2014	Board of Education	Check F	review
	Jacks Sporting Goods	382337	Supplies	5.59	Lake Dragon Painting	8/18/14	Hawithorn
	Jacks Sporting Goods	382338	Supplies	8.37	Lake Oragon Painting	8/18/14	Dogwood
	Jacks Sporting Goods	382328	Nuts, Bolts	18.97	Lake Oragon Painting	8/18/14	Bus bern
	Jacks Sporting Goods	382331	Cleaning Supplies	10.58	Total Land Drag		
	Jacks Sporting Goods	382261	Plumbing Supplies	2.54	Lake Printing Company	60380	Handbooks
	Jacks Sporting Goods	382227	Supplies	5,99	Lake Printing Company	60380	Handbooks
	Jacks Sporting Goods	382919	Nuts, Bolts	2.35	Lake Printing Company	60380	Handbooks
	Jacks Sporting Goods	382189	Nuts, Solts	4.60	Lake Printing Company	60450	Handbooks
	Jacks Sporting Goods	382252	Fasteners	18.97	Lake Printing Company	60484	Maps & Posters
	Jacks Sporting Goods	381967	Supplies	78.35	Treas Lake Printing Company		Contraction of the second
	Jacks Sporting Goods	382093	Couplings	8.28	Lake Sun / Advertising Dept.	5078513	LCTC
	Jacks Sporting Goods	382072	Supplies	11.16	Lake Sun / Advertising Dept.	PN: 18868	Tax Bate Hearing
	Jacks Sporting Goods	382117	5upplies	4.47	Lake Sun / Advertising Dept.	Adii 00043506	ELL Para
	Jacks Sporting Goods	382234	Electrical Supples	10.99	Lake Sun / Advertising Dept.	Adl 00043505	ELL Para
1000	Jacks Sporting Goods	382102	Supplies	9.99			1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1
$\langle \rangle$	Jacks Sporting Goods	382035	Supplies	251.64	Lake Sun / Circulation Dept.	Acct #4648	9 Month Subscription HWE
	Jacks Sporting Goods	382035	Supplies	5.29	Total Land Bon / Circulation Des. 311	The local distance of the second	
<u>\</u> /	Jacks Sporting Goods	3821.97	Gloves	21.97	Lake Winfectric	076655	Hawthorn Office
·	Jacks Sporting Goods	382120	Adapters	2.78	Total Lake Windscole		·····································
	lacks Sporting Goods	380658	Freshmen T Shirts	105-1033 1,665.00	Lake Winsupply	184431	M\$
	Jacks Sporting Goods	381509	381509	105-1550 426.50	Lake Winsopply	184423	Harticultute
	Total Jacob Root fine Colorie				Lake Winsupply	184445	Dogwood
	Jump Ceilings, LLC	1847	Convert Celling to 2X2	176.40	Lake Winsupply	184355	Dogwood
	Contraction of the second second second		A STATE OF A		Lake Winsupply	184501	High School
	Kurtz, Willem	5422	Courtyard maintenance	402-1860 555.00	Lake Winsupply	184357	Baseball repair
	Terel and the second		CALLS AND		Torial Line Withersport?	ACCINICAL AND PERSONNEL	
	L&B Electronics	34320	Antennas	264.00	Lakeshore Learning Materials	4430400814	Supplies
	Total 148 Contrantita				Tatel Linksburg Linksburg Mintertals		Children and Chi
	Lake Area Chamber of Commerce	30059	Annual Dues 9/1/14-9/1/15	100.00	LightSPEED Technologies	38883	Rechargeble battery pack
	Total Line Area Chamber of Constance			100.00	Total Designer (Tarfaille in 1997)		
	Lake Detail	624583	Auto detail	720,00	LinguiSystems, Inc.	2827260	Supplies
	Total Lake Genel			720.00	fola Die Private Res		
	Lake Dragon Painting	8/18/14	Dogwood & Hawthorn				
				350.00	Lawe's	15038	Plants
	Lake Dragon Painting	8/18/14	Middle School	1,325.00	Lawe's Lowe's	15038 89491	Plants Blinds
	Lake Dragon Painting						
	Lake Dragon Painting Board of Education Lows's Traditioner Systems, Inc.	8/18/14 Check1		1,325.00 August 26, 2014 700-1673 386.67			Blinds.

		ON TRADE OF A DESCRIPTION		10010104	ou pp into	0.00
INV/2014/2197	Poster Set	108-1813 43,00	Jacks Sporting Goods	382169	Supplies	5.98
STATISTICS ALL STATISTICS	化有限体制和不同有"一个分	A	Jacks Sporting Goods	382362	Brads, Pushpins	3.64
Che	ck Preview	August 26, 2014	Board of Education	Check F	neview	August 26, 2014
382337	Supplies	5.59	Lake Dragon Painting	8/18/14	Hawthorn	1,925.00
382338	Supplies	8.37	Lake Oragon Painting	8/18/14	Dogwood	750.00
382328	Nuts, Bolts	18.97	Lake Oragon Painting	8/18/14	Bus bern	200.00
382331	Cleaning Supplies	10.58	Total Lain Drag, Salaria Start			4 50 00
382261	Plumbing Supplies	2.54	Lake Printing Company	60380	Handbooks	406-1298 403.28
382227	Supplies	9,99	Lake Printing Company	60380	Handbooks	408-1455 283.00
382319	Nuts, Bolts	2.35	Lake Printing Company	60380	Handbooks	402-1340 1,415.00
382189	Nuts, Solts	4.80	Lake Printing Company	60450	Handbooks	110-1677 1,150.00
382252	Fasteners	18.97	Lake Frinting Company	60484	Maps & Posters	402-2165 854.00
381987	Supplies	78.35	Treat Lake Printing Complete		Contractor of the second s	4115.20
382093	Couplings	8.28	Lake Sun / Advertising Dept.	5078513	LCTC	110-1816 90.00
382072	Supplies	11.16	Lake Sun / Advertising Dept.	PN: 18868	Tax Bate Hearing	700-1803 148.50
382117	Supplies	4.47	Lake Sun / Advertising Dept.	Adii 00043506	ELL Para	700-1997 40.80
382234	Electrical Supples	10.99	Lake Sun / Advertising Dept.	Adl 00043505	ELL Para	700-1997 91.80
362102	Supplies	9.99				100-1557 91.80
382035	Supplies	251.64	Lake Sun / Circulation Dept.	Acet #ACAS	9 Month Subscription HWE	403-1529 92,25
382035	Supplies	9.29	Total Last Box / Circulation Dest.			405-1325 92.25
3821.37	Gloves	21.97	Lake Winfectric	076665	Hawthorn Office	51.17
382120	Adapters	2.78	Total Laboration and a second	TERROR CONCERNMENT	Hawukan Umce	B1.17
380658	Freshmen T Shirts	105-1033 1,665.00	Lake Winsupply	164431	MS	
381509	381509	105-1550 426.50	Lake Winsupply	184423	Harticultute	
Net Devision		1.00		184423		1.98
1847	Convert Celling to 2X2	176.40	Lake Winsupply Lake Winsupply	184355	Dogwood	17.02
		176.40	Lake Winsupply		Dogwood	3.31
5422	Courtyard maintenance	402-1860 555.00		184501	High School	22.20
		402-18-0 555.00	Lake Winsupply eccupations and a second seco	184357	Baseball repair	800-1790 122.72
34320	Antennas		Torial Links Withon Ports	SCOTTLETTERS IN THE STREET	6 0 0 8 7 8 5 1 9 5 1 9 5 1 9 5 1 9 5 1 9 5 1 9 5 1 9 5 1 9 5 1 9 5 1 9 5 1 9 5 1 9 5 1 9 5 1 9 5 1 9 5 1 9 5 1	227.23
34320 CANGER STRUCTURE		264.00	Lakeshore Learning Materials	4430400814	Supplies	000-1733 953.76
30059			Tatal Likes of Lines of States			
50059 2002/00/00/00/00/00/00/00/00/00/00/00/00	Annual Dues 9/1/14-9/1/15	100.00	UghtSFEED Technologies	38883	Rechargeble battery pack	410-1726 17.00
			Tela La Manuel Talandar			17.00
624583	Auto detail	720,00	LinguiSystems, inc.	2827260	Supplies	000-1734 191.85
			Total Dig Printing Mc.			19165 (11 19165)
8/18/14	Dogwood & Hawthorn	350.00	Lawe's	15038	Plants	110-1691 45.60
8/18/14	Middle School	1,325.00	Lowe's	89491	Blinds	110-1712 31.35

	Board of Education	Chec	k Preview	Aug	ust 26, 201
	Lowe's	14402	Saw & Construction adhesive	700-1673	386.67
	Total Lowers .	CONTRACTOR OF STREET		CASEP	408.82
	Machinney Systems, Inc.	19542-0008	Elementary Class Assigner	404-2097	100.00
	Total Washington Prevents, Inc.		1000		100.001
	MASSP	30612	Paula Brown	205-11477	240.00
	TOTA MASE		LE STERE DONA		240.00
	McGraw Hill Companies	81291009001	MAP Spring 2014	805-8382	3,459.60
	Total McGirmy Mill Cartiplatan		18		Asten
	Midwest Technology Products	2059861	Safety glasses	110-1759	142.23
	Total Midwest Technology Products			- 二、北京市(二)	1000
	Missouri EdCouncel, LLC	580	Phone conference		46,00
	Total Mandal EdCounced LLC	卫动动动动动的情况和	a dan karaka da bada da		46.00
	Nasco	33631	PE Supplies	105-1040	330.30
	Total Matrix, 1284 (2016), 2014	2. 2. 19 (A. 19) (A. 19)	a de la constance de la c	e strategi e strategi e se	100.90
	Old Kinderhook	080414	DLT Retreat & training	700-1993	867.65
	Total Old Rinderhoot	5-11 ST 17-14 ST 1-1	a second seco		朝九時
	ORellly Auto Parts	4044-338783	Air Filter		40.51
	OReilly Auto Parts	4044-338396	Fasteners		2.99
	Officially Auto Parts	4044-238678	Supplies		31.54
	OReilly Auto Parts	4044-338672	Flywheel		73.34
	OReilly Auto Parts	4044-338313	Tank Strap		6.99
	Offeilly Auto Parts	4044-338487	Seat cushion		22.98
	ORellly Auto Parts	4044-338057	Mobile Power		52.99
	ORelly Auto Parts	4044-338056	Mobile Power		52.99
	ORelity Auto Parts	4044-336160	Blk letters		73.10
	ORellly Auto Parts	4044-333859	Primary wire		57.00
	ORelly Auto Parts	4044-333818	Solder		6.15
1 1	ORelly Auto Parts	4044-337341	Mator oil		11.99
. 1	OReilly Auto Parts	4044-338527	Truffex belts		14.61
	Offeetly Auto Parts	4044-338477	Truffex be t		4.67
	ORelfly Auto Parts	4044-334876	Supplies		85,63
	Total Offelity Auto Perts		te i de cara d	1 CH (1973)	636.84
	Ozark Breads, Inc.	August 7, 2014	Bagel packs	700-1704	115.94
	Ozark Breads, Inc.	August 6, 2014	Bagel Pack	110-1858	13.99

Board of Education	Check Pr	eview	Augu	st 26, 2014
Ozark Breads. Inc.		Berry B. J.		
Ozark Breads, Inc.	August 6, 2014 July 22, 2014	Bagel Packs Deluxe lunch	402-1869 205-1765	70.97 69.99
Ozark Breads, Inc.	August 6, 2014	Deluxe assortment	205-2017	174.15
Total Orack Provide, Inc. 11, 12				445.04
Ozark Conference	August 8, 2014	Ozark Conference Dues	873-2034	600.08
Total Coarts Conference		and the second		60,00
Total Contra Consciola - 700054	25325150	Concessions	THE REPORT OF THE	1,137.09
Ozarks Coca-Cola - 7001380	25325149	Concessions	n ezerteko teksi elemen yana mari	634.63
Total Operas Coca Cola - 7001240	计算法的 医颈骨膜炎 医下颌下颌	· · · · · · · · · · · · · · · · · · ·		654.65
Page Office Supply	288484	Furniture	700-1670	845.57
Total Page Office Dipply	\$5033-14-0755	Pizza	410-2167	\$45.57
Papa John's Pizza	B/12/14	Pizza, delivery & tip	410-2167	385.00 304.86
Total Papa John & Picca (1997)			OF THE PARTY AND THE	649.64
PDC Corp	2622764	Wristbands	110-1800	59.71
l stal PDK Comp				9.71
Pearson Learning Group Total Pearson Learning Group	4023400753	Prentice Hall Biology	107-2002	1,401.93
Pencil Wholesale Co.	13400	Pencils, paper, pens	404-2240	557.80
Pencil Wholesale Co.	13402	Pencils, paper	402-2165	425.50
fotal Pascil Wholesaid Co.	的现在分词 化合同分子 化合同分子		DER SHURWARD	1,013.80
Phillips, McElyea, Carpenter & Total Philips, McElyea, Carpenter &	46 • #19 Sector contractor account of a network of the	General Contraction of the second second	A DESCRIPTION OF A DESC	156.25
Total Philipp, McDyes, Corporter & Postmaster	95272	Mailing 4/14/14		60.70
Total Portmanner			888 F. B. B. B. B. B.	60.70 50.70
Prairie Fire Coffee Boasters	2712530004	Colfee		83.80
Total Prairie Fire Coffee Reasters		A STATISTICS		53.60
Prestwick House	255493	Lord of the Files	105-1522	35.99
Cull	4963712	Batteries	402-1874	35.99 160.02
Qell	4587209	Legal pads	403-1560	12.59
Quili	4885604	Envelopes	105-1352	16,99
Quill	4856056	Supplies	105-1352	\$03.86

	Board of Education	Check	Preview	Aug	ist 26, 2014
	Quil	4856057	Pens	105-1501	18.88
	Quill	4817558	Supplies	205-1822	934.91
	Quili	4993382	Ink	410-1846	72.88
~	Quill	4933355	Business card	410-1856	34.16
)	Quil	4933354	Fasteners	410-1847	80.27
	Quill	4930615	Envelopes	105-1354	909.80
1	' Quill	4985732	Chair	105-1501	109.99
	Quil	5170022	Label maker & tape	110-2008	163.33
	QuIII	5157713	Binders	105-2074	725.00
	Quili	S145532	Batteries, bookends, etc.	410-1892	210.05
	Quill	5123054	Electric pencil sharpener	105-1826	194.95
	Quill	5145989	Organizers, etc.	404-2067	102.70
	Quil	5145647	Binders, etc.	113-2049	65.60
	Quill	5145539	Lexmurk black	410-1964	98.99
	Quil	5121457	Caléndar	105-2070	22.49
	Yotal DeAl	State 20 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		No. Contraction of the second	4,408,48
	Revolving	MO State Hwy Patrol	10337 - Records Check	110-1749	66.00
	Revolving	MO Dept of Revenue	10338 - Titles & Plates for busses	700-1782	99.00
	Revolving	MO State Hwy Patrol	10339 - Records Check	110-1885	22.00
	Revolving	MO State Hwy Patrol	10340 - Records check	110-2021	11.00
	Revolving	Flashbay	10341 - IN377974	105-1682	25.00
	Revolving	MO State Hwy Patrol	10342 - Records check	110-2085	33.00
	Revolving	MO Petroleum Storage	10343 - Policy 0000117-02		250.00
	Revolving	Austin, Justin	10344 - Reimbursement		10.60
	Total Personality in the second second	STATISTICS OF A CALL	the state of the s	and the set of the	SIR AO
	Rochester 100 inc	M36000	Folders	403-1557	632.50
	Total Resident Loc les, 11 111 11 11 11				332.50
	Scholastic Book Clubs, Inc.	M5403267	Scholastic News	402-1210	1,504.80
	Total Behadette Book Childs, Dec	of the second second		Service and a service of	1.504.40
	Scholastic Magazines	M5399508	Let's Find Out	406-1366	262.50
	Total Re- date in Managers (1917-1918)	·····································		法 计记录 新生物的	762.50
	School Outfitters	INV11478686	Cafeteria table w/stools	403-1387	4,023.74
	Total School Confidence & Confidence	二十二 公司 相关的		N	APA 74
	School Specialty	308101969428	Card stock	403-1555	699.41

Board of Education	Check	Preview	Avg	ust 26, 201
School Specialty	308101959427	Construction paper	403-1554	856,42
School Specialty	208112793557	Lesson book	403-1570	74,46
School Specialty	203112828287	Art supplies	403-1492	64.81
School Specialty	303101972462	Markers, etc.	403-1555	2,188.19
School Specialty	208112930609	Cardstock, sheet protectors	000-1732	263.83
Total School Spin and C			20.20 St.	4147.12
School Specialty - Frey Scientific	208112956355	Book Class Rec	110-1786	34.00
Total School Specially - Tray Scientific	PROPERTY AND INCOME.	· 不可以是一种问题。是一种问题		34:30
Scott, LaVeta A	8/23/14	Fingerprint reimbursement		44.60
Total Scott Layers A	THE REAL PROPERTY.	ALC: NOT THE REAL PROPERTY OF	制制 的复数形式 化合金	i · · · · · · · · · · · · · · · · · · ·
Shewmaker Auto Parts	421331	Bulbs, solvent		65.52
Shewmaker Auto Parts	418604	Steering Huld		99.5 2
Total Shreenaka) Anto Parta		·作业资本: 一般更优的任	27231 A.S. 4	185.64
Skelton Key & Lock	8/7/14	3 Keys		24.00
Total Station Key & Lock T	Met BUNKAR SC			24.00
Smart Postal Centers	31293	Forms	404-2147	550.00
Total Selart Contain Comments	NAME OF COMPANY	Read with the second	NO WEAK AND	650.00
Smith Paper & Janitor Supply	\$75978	Shap supplies		274.89
Total Smith Paper & Janitor Supply Skirts		ALL SALES FROM A STREET	12日1日日本 2月1	274.49
SolSurfaces, Inc.	INV18376	Soft surface	800-1649	103,267.20
Total Soldianatas, Decition 1138 (2015)	Set Provident States Course	STRUCTURE STRUCTURE STRUCTURE	STATES STATES	103,267.20
Solution Tree	800553	Workshop - Tim Brown	700-1645	5,200.00
Total Solition Tree		THE REPORT OF A		5,200.00
Staples Advantage	3237739238	Binding combs, white out, etc.	700-1776	113.24
Total Studies Advantage		· 法正规学校法司经单位任实计学		113.24
Starkey, Aimee N	August 8, 2014	Fingerprint reimbursement		44.80
Total Starter, Almen H		A STATE OF A SALE	19 - Mar. 1716 - C	N 244.80
Subway - Wal-Mart Super Center (C)	8/11/14	Leadership team lunch	404-z053	101.50
fein fuhren Ven Mart biner Center (C	林和学校和学	有限规范的 有保障的标志。"	14 Carlos	101.50
The OMNI Group	1408-8006	Services provided		34.50
foral The California Strate		STATISTICS STATES		34.50
Tim Krueger	1231	Shirts	408-1643	953.70
Total Thillitunger	24		2 H 3	953.70
Todd. Haleigh M	8/5/14	Fingerorint reimbursement		44.80

	Board of Education	Check	Preview	Augus	t 26, 2014
	Total Total, Hallingh M.				44.00
	Touchboards	0300728-IN	Chromebk charge carts		3,876.13
	Touchboards	0301930-CM	Credit		3.876.13
	Touchboards	0303650-IN	Chromebk charge cart		3,876.10
	Total Teachbairds		nets the tree was a little that days		1,176.10
	Truman State University	TSUAP2014	harryl Norris AP English Lit Registration	700-11754	240.00
	Total Trantas Santa University		HALL HALL HALL HALL HALL		245.00
	Tynes, Angela J	8/4/14	Fingerprint reimbursement	LAND CONTRACTOR OF THE PARTY OF T	44.60
	Total (parts Acapita)				
	UniFirst Corp - 353954	225 2852797	Uniforms		143.24
	UniFirst Corp - 359954	225 2854143	Uniforms		143.68
	UniFirst Corp - 353954	225 2851431	Uniforms		107.00
	UniFirst Corp - 353954	225 2850099	Uniforms	NAMES CONTRACTOR	98.03
	Tela Unificate States				44.20
$- \land$	United States Treasury	Levy Proceeds 941	Patriot Security Systems	A DATA STREET TO DATA ST	44.20
- J 1	Territoria and the transferry states				
- \ _ /	University of Missouri-Columbia AR Total Distanting of Manager Columbia		DREnat membership fee 7/1/14-6/30/15		3,460.16
Sec. 11	Wal-Mart - Admin.	TRI 07683	Board meeting	700-1937	82.55
	Wal-Mart - Admin. Wal-Mart - Admin.	TR# 08605	Health supplies	550-1906	42.48
	Wal-Mart - Admin. Wal-Mart - Admin.	TR# 08505	Health supples	550-1906	95.60
	Wal-Mart - Admin. Wal-Mart - Admin.	TRJ 03041	Health supplies	550-1904	234.91
	Wal-Mart - Admin. Wal-Mart - Admin.	TRI 03041	Health supplies	550-1903	132.82
	Wai-Mart - Admin.	TRA 05624	TV & Mount	700-1994	397.95
	Wal-Mart - Admin.	TRN 02422	Health supplies	550-1905	151.81
	Wal-Mart - Admin.	TR# 03944	Supplies	700-2155	95.45
	Total Well Boart (Admin	AND THE REAL PROPERTY OF THE R	NAME OF A DAMAGE OF A DAMAGE OF		THE A
	Wal-Mart - High School	TBN 05770	Supplies	107-2035	502.25
	Wal-Mart - High School	TRN 05103	Supplies	873-1740	230.28
	Wal-Mart - High School	TR# 01848	Meeting supplies	873-1719	7.74
	Wal-Mart - High School	TRA 08924	Supplies	105-2837	192.14
	Total Academic Financial Academic State		TARGET CONT	ALC: NOT THE REAL	20191
	Wal-Mart - Main.	TRN 02150	Custocial Tea	B00-1879	110.29
	Wal-Mart - Main.	TRN 01030	Cleaning supplies	809-1737	\$3.56
	44 DF 14100 L = 141011L	110 01030	Cremme apphiles		

Board of Education	Check	Preview	Aug	ust 26, 2014
Total was also when the				
Wal-Mart - Middle School	TR# 09022	Supplies	205-12075	147.20
Wal-Mart - Middle School	TR# 05232	Fans	205-11499	124.24
Wal-Mart - Middle School	TR# 01381	Summer School	205-12038	45.40
Wal-Mart - Middle School	TR# 04031	Summer School	205-12042	7.85
Wal-Mart - Middle School	TR# 05041	Summer School	205-12042	82,25
Wal-Mart - Middle School	TR# 04786	Summer School	205-12040	49.81
Total Was Adapt - Britishe Schu	C. HERRICA CONTRACTOR		CARLEN OF THE OWNER	456.76
Wel-Mart - Special Service	TR# 07325	ESY snacks & supplies	410-1628	29.90
Wal-Mart - Special Service	TR# 08529	Office	410-1820	191.84
Wal-Mart - Special Service	TR# 07072	ESY Snacks & Supplies	410-1627	29.90
Wal-Mart - Special Service	TR# 07255	Gift card for Bday	410-2025	30.00
Wal-Mart - Special Service	TR# 08205	Wireless Keyboard, mouse, etc.	410-1896	91.99
Wal-Mart - Special Service	TRN Q8558	Book cases	410-2025	83.52
Wal-Mart - Special Service	TRN 04132	ELL Parent night supplies	410-1827	177.32
Wel-Mart - Special Service	TR# 09927	Drinks for meetings	410-2155	75.10
Wal-Mart - Special Service	TR# 06016	Life Skills DW	410-2125	192.12
Total Wat Mart - Operial Service				
Wal-Mart - Trans	TRN 08487	Office Supplies	900-1770	101.12
Total Washiert - Trant	CHARLEN PARTY			191.12
Washburn University	V0001517	Studio Art	700-1394	600.00
Total Washings University			O ASSOCIATE STATE	600,00
Waters, Zach	August 18, 2014	Ledy Laker soccer team camp	873-2376	1,000.00
Total Waters, Zech.				1,000.00
Wilkinson Pharmacy	8/14/14	TB test, syringes	110-1965	214.04
Total Willinson Playmacy			· · · · · · · · · · · · · · · · · · ·	214.04
William V. Macgill & Co.	IN0488556	Health supplies	SS0-1897	322.14
William V. Macgill & Co.	IN0488261	Health supplies	550-1899	300.89
William V. Macgill & Co.	IN0488259	Health supplies	550-1900	175.02
William V. Macgill & Co.	IN0488328	Health supplies	SSD-1895	215.54
William V. Macgill & Co.	IN0488322	Health supplies	550-1891	296.53
William V. Macgill & Co.	IN0488500	Health supplies	550-1893	715.04
Total William V. Macall & Co.			36.2 SD 3	2.026,16
Woodcraft Supply, LLC	6393589	5upplies	105-2210	267.02

Board of Education	Check	Preview	A	ugust 26, 2014
Total Windows Supply, LLC.	CREAT AND			207.92
Xpedx	9017358691	Supplies	800-1757	265.31
Total Reeds		N		265.11
Xper Tees	04070616	T\$birts	105-1883	604.50
Total Aper Terri	L. P.		and starting of the	604.50
Yellow Dog Networks	6591	Aruba	805-2160	129,297.00
Total Yellers Dog Retworts	A STATE OF A STATE OF A	201	31N/	1216 207.44
Young, Teresa	7/3/14	Reimburse camp fee Armonie Ye	oung 873-1876	165.00
Total Tourage Terrate Briand Total	r kjer Politike			183.00

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Check Preview Addendum

August26, 2014

Vendor Name	Invoice Number	Invoice Description	PO Number Amount	nt
74 Auto LLC	11075	2014 Chevrolet Equinox	900-2448 11,400.00	Q
Iotal/4 Auto U.C.			11,400.00	9
Cuendet, Gary	74 Auto	Reimburse Down Pymt Equinox	500.00	2
Tratal Strendet, Gany, Mr. M. M.			500.00 States and state	Q
Hadfield, Timothy E	7/27/14	Meal Reimbursement	52.56	9
Total Hadder D. Tonothy E.			하는 100년 1월 19일 - 1997 - 1992 56	9 9

Course Title: IB Marine	Science SL
Course Number:	Science SL District Dept: SC Grad Dept: SC Req Effective Date: ASAP
Change(s) Purposed (Check	<pre>call that apply):</pre>
Course Update Title Abbreviated Title Title - Spanish Credit <u>5/sem</u>	☑ Preferred Class Size 20 □ Subject Term Type ☑ Used for Grading □ Inactivate ☑ Weigh Advances ☑ ☑ Used for HS Transcript ☑ Grade Level 11
State Reporting Changes:	

Explanation/Request for Changes:

This course fits into the IB Curriculum and can be used as a sixth area for many students seeking an IB Diploma.

Course Description:

IB Marine Science – SL: (Grade 11-12) 1 credit – year long course

Marine Science is the study of both living and non-living processes within the Earth's oceans. This course will use a global perspective to cover topics related to both Marine Biology and Oceanography with a focus on current research related to the Marine Science field. Students enrolled in this course will have the opportunity to participate in a week-long marine science field experience on an island off the coast of Belize during the Summer following completion of the course.

Signatures:	rate and a second s
Counselor: Tim Roettgen	Date: Aug 13,2014
Principal:	Date:
prot Thomas	Aug. 13,2014
Superintendent: $R - \tau A - d$	Date:
loard Approval:	Aviert 14, 2014
	Date:

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Change Order

PROJECT (Name and address):	CHANGE ORDER NUMBER: 003	OWNER:
Camdenton R-III School District Secure Entry Project	DATE: August 18, 2014	
Hawthorn Elementary School		CONTRACTOR: 🔲
Oak Ridge Intermediate School		FIELD: 🚺
TO CONTRACTOR (Name and address):	ARCHITECT'S PROJECT NUMBER: 3-14013	OTHER:
Bales Construction Co.	CONTRACT DATE: March 27, 2014	
1901 Historic 66 West Waynesville, MO 65583	CONTRACT FOR: General Construction	

THE CONTRACT IS CHANGED AS FOLLOWS:

(Include, where applicable, any undisputed amount attributable to previously executed Construction Change Directives) Add 2 additional countertops at Hawthorn Elementary Add \$385.00

The original Contract Sum was	\$ <u>118,000.00</u>
The net change by previously authorized Change Orders	\$ <u>4,371.30</u>
The Contract Sum prior to this Change Order was	\$ <u>122,371.30</u>
The Contract Sum will be increased by this Change Order in the amount of	\$ <u>385.00</u>
The new Contract Sum including this Change Order will be	\$ <u>122,756.30</u>
The Contract Time will be unchanged by Zero (0) days.	

The date of Substantial Completion as of the date of this Change Order therefore is remodel work complete by August 5, 2014.

NOTE: This Change Order does not include changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

ACI/Boland, Inc.	Bales Construction Co.	Camdenton R-III School District
ARCHITECT (Firm name)	CONTRACTOR (Firm name)	OWNER (Firm name)
1421 E. 104th St., Suite 100, Kansas City, MO 64131	1901 Historic 66 West, Waynesville, MO 65583	172 Dare Boulevard, Camdenton, MO 65020
ADDRESS Coming Lawer	ADDRESS	ADDRESS
BY (Signature)	BY (Signature)	BY (Signature)
Connie Lauer		
(Typed name) 8-18-14	(Typed name)	(Typed name)
DATE	DATE	DATE

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1901 Historic 66 W

Waynesville, MO 65583

Bales Construction Co., Inc.

GENERAL CONTRACTORS

PROPOSAL

Date:

8/18/2014

Phone: (573)774-2003 (573)774-6163 Fax: Email: guy.buildbales@gmail.com

WORK TO BE PERFORMED AT:

CAMDENTON SECURE ENTRY

Attn:

MS CONNIE LAUER

PROPOSAL SUBMITTED TO:

ACI BOLAND

Phone #:

816-763-9600

We hereby propose to furnish the materials and perform the labor necessary for the completion of:		Pricing
ADD TWO ADDITIONAL COUNTERTOPS IN HAWTHORN - SEE ATTACHED KS PROPOSAL		\$350.00
BALES OVERHEAD AND PROFIT		\$35.00
	<u></u>	
		·····
	<u> </u>	
We will perform the above for the sum of:	Total	\$385.00

All materials is guaranteed to be as specified and the above work to be performed in accordance with the drawings and specifications Upon Approval, please return one signed copy. submitted for above work and completed in a substantial workmanlike manner.

Respectfully submitted

Acceptance of Proposal

Guy Augenstein

K	- 1	Vood	Produ	icts
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-water water		CONTRACTOR OF TAXABLE	Service -	

Secured Entry Camdenton schools

Phone# 417-833-1056 Fax# 417-833-1011

ر برة North State Highway H Springfield, MO 65803

<u>Change Proposal</u>

Date:

August 12, 2014

Bid Submitted to:	Bales Construction	Phon	e #
Attn:	Guy	Fax#	

KS Wood Products, Inc. is pleased to submit a Change Proposal for the following materials & labor.

Change Proposal #812

Item #812-1

Job Name:

Add for providing and installing two new plastic laminate countertops, relocating cabinet and finishing ends

Item #812-1, Add for Material, Delivery and Installation: \$350.00 Tax : Exempt Item #812-1, Total: \$350.00 Accept: / Reject:_____

This change proposal excludes the following items from the scope of work defined above: Blocking concealed by other trades, premium overtime labor rates for nights or weekends

Note: This Change Proposal must be signed & returned before any work will begin. By signing this proposal the General Contractor authorizes and agrees to pay for the material & labor listed above. If this proposal is to be added into the contract the general contractor must send a Change Order with the returned proposal. If no change order is sent then the general contractor will be invoiced separate of the contract.

Date: 08/12/2014

Lee Grant, Project Coordinator

Accepted By

Region 8 REC Conference Call August 14, 2014 (Nancy has added comments in blue text below.)

Attending by phone: Kelli Hopkins, Nancy Masterson (Chair), Chris Hart and Troy Porter. Gay Marriott and LeRoy Fulmer did not join the call – we missed your input.

Nancy presided at the meeting

Contact information for all attending was correct. Nancy reminded us not to call her cell phone because it does not work at her home. Gay and Leroy, please let Kelli and I know if the contact information sent in the earlier information for you was incorrect. Thanks

No committee recaps were offered, as no one had attended a committee meeting. There will be a REC breakfast at the annual conference on Friday morning, September 26th for all REC members to attend.

FR8M will be held at Lebanon on Wednesday, October 29, 2014. (Second choice was School of the Osage) They are continuing the idea of school districts presenting an idea or best practice that is working in the presenter's school district. Chris told us that the math idea shared at last fall's dinner has proven very effective in raising test scores in the Eldon school district. Gay or Leroy – does you district have an idea to share? Let Kelli know, so it can be put on the agenda. We are asking any school district in region 8 to consider this opportunity.

SR8M will be at School of the Osage (assuming we do not have the FRM there) on Tuesday April 15, 2015. Camdenton wants to host in the fall of 2015 at one of our two new elementary buildings scheduled to open in August 2015.

It was suggested that the Winter REC meeting will be held on February 10 or 11 in Lebanon at either the Madison Grill or Prime Italian Restaurant at 6:30. (Location will be announced in January after checking whether they are open and their hours.) All members should attend if possible as this is the meeting where we choose our regional Belcher winner. Gay - Chris and I would be happy to carpool with you to this location. We could choose a Camdenton location to meet and leave the extra vehicles.

We decided to invite the superintendent and Board President from our non-member districts to attend the Fall and Spring Region Meetings. Half will be invited to the Fall meeting, and half to the Spring. They will be invited as guests so that means potentially 14 free meals (8 at one meeting and 6 at the other). Since our fall meeting is being held in Lebanon, we should choose schools in the southern portion of our region to invite so they will have a shorter distance to attend. So I think sending invitations to Richland R-IV, Gasconade C-4, Stoutland R-II, and Swedeborg R-III would be in order. I will check with Kelli, but it would be more personal if one of our region 8 REC members (or I could do it as the REC chair) sent a personal invitation, rather than a "form letter" to each of these districts. If any of you know the board president of the 4 non-members district underlined above, then an invitation from you would be better - let me know if you know the board president (or if your superintendent is close friends with their superintendent). I think contacts made this way may be more successful. Those invites should probably go out soon, so that the Fall dinner date of Wednesday, October 29th at Lebanon, MO can be put on calendars.

TAX BREAK LEGISLATION --- FISCAL NOTE COMPARISON

Total State Revenue

OA-DOR Legislative Oversight	Legislative Oversight		AIM	Summary of AIM's Comments	Response
(\$15.2 million) Up to (\$15	. Up to (\$15	.8 million)	(Unknown)	(Unknown) This bill is simply clarifying the original intent of The original bill only applies to	The original bill only applies to
	· .		:	prior legislation relating to corporate income allocation	sales of tangible personal
(Unknown) (Unknown, greater than \$1		\$100,000)	\$0.0	This requires DOR to prove additional tax	The burden of proof for claiming a
				liability for taxpayers in certain situations. The burden of proof has aiready been shifted to	
				DOR in most tax cases involving individual	
				taybaycıs.	
Up to (\$29.	Up to (\$29.4	4 million)	No analysis NA	AV	
C.142() million) Louid exceed (224.24)	C.1.424) Coulid exceed (5.24.1.5		to \$12.7 million	(>17.0 million) AIM found the following issues to have TSR to \$12.7 million impacts with significant differences from the OA-DOR and Legislative Oversight estimates:	 The original bill only applies to sales of tangible personal property.
				corporate income allocation; amusement,	•AlM's argument ignores the fact
				encentaminienty, recreation tax, elecutiony transmission and distribution; and refunds to	that the registation rundamentary changes the nature of the tax and
				original purchasers. The bill is clarifying	overturns case law.
				existing exemptions that have been narrowly •The MO Supreme Court has Interpreted by DOR and clarifies the prevention that electricity generation is	 The MO Supreme Court has held that electricity generation is
				of certain sales taxes.	manufacturing, but elèctricity
	-				transmission is not. This bill is not
					a clarification, but an overruling.
					•The list of exemptions in the TAFP
					Diff is broader under ANM Claffins.
(\$117.0 million) Could exceed (\$15.5 million)	Could exceed (\$15.5 r	nillion)	(Minimal)	(Minimal) AiM found the following issues to have TSR	•The original bill only applies to
Unknown impact due to refunds provision*	Unknown impact due to re prov	to refunds provision*		impacts with significant differences from the OA-DOR and Legislative Oversight estimates:	sales or tangible personal property. •AlM's claim that a website posting would be sufficient notice is
				changes, and purchases by	unfounded. •This does not simply clarify
				commercial/industrial laundries. The bill is only clarifying previous changes made to law.	
				application of the law, and the original intent of	
				prior legislation. Also, the bill does not require	
				a specific method of notification.	
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TAX BREAK LEGISLATION -- FISCAL NOTE COMPARISON

Bill #	0A-DOR	Legislative Oversight	MIN	Summary of AIM's Comments	Response
SB 66.2	(\$15.7 million)	Could exceed (\$15.5 million)	(Minimal)	(Minimal) AIM found the following issues to have TSR impacts with significant differences from the OA-DOR and Legislative Oversight estimates: corporate income allocation, and notice of tax law changes. The bill is only clarifying previous changes made to law, application of the law, and the original intent of prior legislation. Also, the bill does not require a specific method of notification.	•The original bill only applies to sales of tangible personal property. •AIM's claim that a website posting would be sufficient notice is unfounded.
SB 693	(\$49.2 million)	(Up to \$49.5 million)	No analysis NA	٨٨	
SB 727	(\$300,000)	(Unknown, greater than \$100,000)	No analysis NA	in an Anna a Anna an	
SB 829	(Unknown)	(Unknown, greater than \$100,000)	\$0.0	This requires DOR to prove additional tax liability for taxpayers in certain situations. The burden of proof has already been shifted to DOR in most tax cases involving individual taxpayers.	The burden of proof for claiming a tax exemption is on the taxpayer under current law.
SB 860	(\$5.2 million)	Could exceed (\$1.2 million)	(Unknown)	(Unknown) The bill is clarifying existing exemptions for refunds to original purchasers that have been narrowly interpreted by DOR.	The list of exemptions in the TAFP bill is broader than AIM claims.
Unduplicated Total	(\$425.1 million)	Could exceed (\$291.9 million)	(\$17.0 million) to \$12.7 million**		
			LOCAL		
	OA-DOR	Legislative Oversight	AIM	AIM's Comments	Response
HB 1296	\$0.0	(Less than \$600,000)	Local cost by option	No significant differences in local impact.	The original bill only applies to sales of tangible personal property.
HB 1455	(Unknown)	\$0.0	\$0.0	This requires DOR to prove additional tax liability for taxpayers in certain situations. The burden of proof has already been shifted to DOR in most tax cases involving individual taxpayers.	The burden of proof for claiming a tax exemption is on the taxpayer under current law.
HB 1865	\$0.0	0.0\$	No anaiysis NA	VA	

COMPARISON	
- FISCAL NOTE	
AX BREAK LEGISLATION	

Bill #	OA-DOR	Legislative Oversight	AIM Summary of AiM's Comments	Deconeo
SB 584	(\$222.9 million)	Could exceed (\$202.3 million)	local n the iates: tax; ; and been been es the	 The original bill only applies to sales of tangible personal property. AIM's argument ignores the fact that the legislation fundamentally changes the nature of the tax and overturns case law. The power company exemption applies to local taxes. The MO Supreme Court has held that electricity generation is manufacturing, but electricity transmission is not. This bill is not a clarification, but an overruling. The list of exemptions in the TAFP bill is broader than AIM claims.
SB 612	(\$102.0 million)	(More than \$100,000) *Unknown impact due to refunds provision	 \$0.0 AIM found the following issues to have local impacts with significant differences from the sales of tangible persona impacts with significant differences from the sales of tangible persona OA-DOR and Legislative Oversight estimates: would be sufficient notice notice of tax law changes, and purchases by unfounded. AIM's claim that a websi would be sufficient notice of tax law changes, and purchases by unfounded. AIM's claim that a websi would be sufficient notice of tax law changes, and purchases by unfounded. AIM's claim that a websi would be sufficient notice of tax law changes, and purchases by unfounded. AIM's claim that a websi would be sufficient notice of tax law changes made to law, prior legislation. Also, the bill does not require a specific method of notification. 	 The original bill only applies to sales of tangible personal property. AlM's claim that a website posting would be sufficient notice is unfounded. This does not simply clarify existing exemptions for laundries, but overrules current law.
SB 662	(\$700,000)	(More than \$100,000)	\$0.0 AIM found the following issues to have local impacts with significant differences from the OA-DOR and Legislative Oversight estimates: notice of tax law changes, and first refusal for tickets. The bill does not require a specific method of notification, and is only clarifying existing law.	AIM's claim that a website posting would be sufficient notice is unfounded.
SB 693 SB 727	(\$26.0 million) (\$300,000)	(\$19.8 million) (\$10,000) (More than \$100,000)	No analysis NA No analysis NA	

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TAX BREAK LEGISLATION -- FISCAL NOTE COMPARISON

Bill #	OA-DOR	Legislative Oversight	AIM	Summary of AiM's Comments	Response
SB 829	(uwouyun)	\$0.0\$	\$0.0	\$0.0 This requires DOR to prove additional tax	The burden of proof for claiming a
		· · · · · · · · · · · · · · · · · · ·		liability for taxpayers in certain situations. The tax exemption is on the taxpayer burden of proof has already been shifted to under current law.	tax exemption is on the taxpayer under current law.
			, .f	DOR in most tax cases involving individual taxpayers.	
SB 860	(\$5.0 million)	Could exceed (\$600,000)	Local cost by option	Local cost by The bill is clarifying existing exemptions for option refunds to original purchasers that have been	The list of exemptions in the TAFP bill is broader than AIM claims.
				narrowly interpreted by DOR.	
Unduplicated	(\$351.2 million)	Could exceed (\$222.8 million)	(\$17 million) to		
Total	· · ·		Unknown**		

* Legislative Oversight includes an "unknown" cost for a provision in SB 612 -- refunds for taxes properly paid.

** AIM total only includes 7 bills, whereas OA-DOR includes 10 bills

Note: The unduplicated totals above take into account that several provisions are included in more than one of the bills. The unduplicated totals count each provision only once.

Fact Check of AIM's "Reality Check"

AIM, an industry lobbying group, recently produced documents reviewing seven of the ten Friday Favors tax exemption bills vetoed by Governor Nixon. Many of the arguments raised in AIM's documents were addressed in detail in the Governor's ten veto messages on these ten tax exemption bills and in fiscal analyses performed by the Office of Budget of Planning. In addition, Legislative Oversight—fiscal staff that work for the legislature—performed an independent fiscal analysis of the legislation.

The following addresses several of the items raised in the AIM documents.

- AIM's documents only analyze seven out of the ten tax exemption bills vetoed. They fail to address HB1865, SB693, or SB727, which together would reduce state and local revenue by more than \$100 million annually.
 - HB 1865 Restaurant, grocery store and convenience store exemption
 - This exemption is estimated to reduce state revenue by as much as \$51.2 million annually, but was not analyzed by AIM.
 - SB 693 10-year-old Motor Vehicle Exemption
 - This exemption is estimated to reduce total state revenue by as much as \$33.5 million and local revenue by \$26 million annually, but was not analyzed by AIM.
 - SB 727 Farmer's Market Exemption
 - This exemption is estimated to reduce state revenue by as much as \$300,000 and local revenue by \$300,000 annually.
- Legislative Oversight—the General Assembly's fiscal staff—recently prepared fiscal notes for the ten bills that were consistent with the fiscal analysis performed by the Office of Budget and Planning. For example, where Budget and Planning estimated a reduction of \$351 million annually in local revenue, Legislative Oversight estimated the reduction in local revenue "could exceed" \$222.8 million.
 - AIM disregards Legislative Oversight's fiscal notes by claiming that they must be relying on estimates from Budget and Planning, even though Legislative Oversight frequently disregards or discounts estimates provided by administrative agencies and did not accept Budget and Planning's estimates outright, as demonstrated by the deviation between the two.
- Burden of Proof Provision
 - It is true that under current law the burden of proof for proving tax liability is shifted away from businesses with less than \$7 million in net worth and less than 500 employees. However, AIM claims that "[t]he burden of proof has already shifted to the Missouri Department of Revenue (DOR) in nearly all tax cases involving all individual taxpayers." This is false. The burden of proof for claiming a tax exemption is on all taxpayers under current law.
 - SB 584, HB 1455, and SB 829 would change current law to shift the burden to DOR when a taxpayer tries to claim a refund based on any of the more than 200 tax exemptions, which means that the taxpayer no longer has to prove eligibility for the

claimed exemption. This is unprecedented. It is axiomatic in our legal system that the person making the claim—in this case, the taxpayer claiming the exemption—is required to prove the claim. Shifting the burden to the state fundamentally alters the accepted norm and will result in an unknown negative fiscal impact.

- Division of Corporation Income
 - AIM claims that a law passed last year already allows corporations to use an alternative apportionment method. However, by its express terms, the law passed last year only applies to sales of tangible personal property. The vetoed tax exemption bills would extend this alternative apportionment method to services and sales of intangible personal property. This change is not a mere clarification of last year's law, which was aimed at manufacturers, but is instead an expansion to entities such as law firms, accounting firms, stock brokers, bond traders, real estate holding companies, and consultants. Had the legislature intended to include services and intangible sales in 2013, as AIM argues, it would have made those changes in the language it enacted in 2013.
- Admissions Tax
 - AIM agrees that this provision will have a significant impact to both state and local revenues, but limits that impact to \$17 million in state revenue annually and \$17 million in local revenues annually. This argument ignores the actual language of the legislation, which fundamentally changes the nature of the tax and overturns more than a dozen Missouri Supreme Court cases going back to 1977 that have been followed by the Department of Revenue not only during the current administration but also by prior administrations of both parties. This provision fundamentally transforms the current sales tax on any amounts paid for amusement, entertainment, and recreation into a tax solely on tickets and fees for admissions and to non-participatory events. AIM's analysis also ignores that the tax would no longer apply to certain entities under subdivision (20), (21), and (22) of Section 144.030.2, RSMo, or to fees for the right the first opportunity to purchase or decline tickets (e.g., seat licenses).

This fundamental change would mean a number of activities currently subject to tax are no longer taxable, such as fees for excursions (e.g., horse drawn carriages, river boat rides, train tours, etc.), golf courses, country clubs, wild game ranches, nightclub fees, pool halls, arcades, bowling, and campground fees. Moreover, a place of amusement, entertainment or recreation, games, and athletic events now merely has to change its business practices to charge non-admission fees to avoid sales tax. For example, an amusement park or a water park could change its business to no longer charge an admission fee and instead charge fees for specific rides and no sales tax would apply. An area such as Branson that depends on sales tax from such entities could see a significant loss from this change in law.

AIM's estimate does not include the broad nature of this new exemption. OA's estimate is more realistic because amusement providers, particularly those in the largest Miscellaneous Amusements SIC 799, will likely change their business practices so that admission fees are not charged. OA also assumes some losses in other categories, such as music producers (that provide lessons or other services

with no admission fees) riverboats (that could charge other fees instead of "admissions"), and camps and trailer parks (that collect fees for summer camps, memberships, or trailer storage)¹. AIM does not include an estimated loss for these types of amusement even though they clearly would be impacted by this legislation.

- Power Company Exemption
 - AIM makes the extraordinary claim that this new tax exemption for power companies could result in \$29.7 million in savings to the state because it would only allow power companies to have this tax exemption on a going forward basis instead of allowing them to claim three years of refunds if they believe they are already exempt under current law. If AIM were correct and power companies were already exempt from sales tax, then this change in law would do nothing to prevent them from also seeking a refund for the taxes they have already been paying. Moreover, if power companies are already exempt, then why the need to change the law at all?
 - In any event, this exemption is not merely a "clarification" of law, it is an additional exemption. The Missouri Supreme Court has squarely held that electricity generation is manufacturing but electricity transmission is not, and therefore the current manufacturing exemptions may apply to electricity generation but not electricity transmission.² This change is not a clarification—it overrules this long-standing Missouri Supreme Court precedent. And AIM's suggestion that the passage of Section 144.054 somehow changed the taxability of transmission equipment does not comport with the practice of the electric utility industry, which has continued to pay tax on such equipment (as AIM obviously knows or it would not be able to make its outrageous claims about avoiding refunds).
 - AIM also claims that the power company exemption only applies to state sales and use tax and not to local taxes. This is not correct. In order to enact an exemption from state sales tax that does not also apply to the local, the legislature must expressly indicate that the exemption is inapplicable to local sales tax, just as it did in one of the few exemptions from the state sales taxes that does not also apply to the local sales tax—the manufacturing exemptions enacted in Senate Bill No. 30 (2007). See Section 155.054.2, RSMo ("The exemptions granted in this subsection shall not apply to local sales taxes as defined in section 32.085 . . . "). It is necessary to make a state sales tax exemption expressly inapplicable to the local sales tax because Section 32.087, RSMo, incorporates all state sales tax exemptions to the local sales tax. Section 32.087.8; see also President Casino, Inc. v. Director of Revenue, 219 S.W.3d 235, 241-42 (Mo. banc 2007) (highlighting Section 32.087.8 as an example of where, "[t]he legislature has specifically and directly incorporated sales tax exemptions into

¹ Also, camps and trailer parks with summer camp fees, membership fees to campgrounds, and other campground and trailer park fees are subject to the amusement, entertainment, and recreations tax. See, e.g., Kanakuk-Kanakomo Kamps, Inc. v. Director of Revenue, 8 S.W.3d 94 (Mo. banc 1999); Endless Trails Resort, Inc., v. Director of Revenue (Mo.Admin.Hrg.Com. 1999).

² Utilicorp United, Inc. v. Director of Revenue, 75 S.W.3d 725 (Mo. banc 2001).

a number of other tax statutes. . . ").³ Accordingly, mere silence as to whether a state exemption applies to the local tax is insufficient to exempt local taxes, as evidenced by other state and local sales tax exemptions that only expressly reference an exemption from the state tax. *See, e.g.*, Section 144.030.1, RSMo; Section 144.062, RSMo. Because Section 32.087, RSMo, incorporates all exemptions from state sales tax to the local sales tax, it is necessary to expressly state that a state sales tax exemption does not apply to local taxes, if that is the intent of the legislature.⁴

- The use of the BEA's input-output tables as a data source is necessary for this analysis because AIM's data does not fully capture the wide range of transactions that will be exempted under this proposal. This provision exempts energy, equipment, parts, and materials used in the generation, transmission, distribution, or furnishing of electricity. This provision is written broadly enough that a power transmission company could be completely exempt from paying state and local sales tax on any of its purchases, because any purchase by an electric utility would arguably be used "in connection with or to facilitate" electric transmission.
- OA's estimate of \$30 million is supported by DOR analysis of similar refund claims.
- The \$30 million estimate is less than one percent of the total taxable sales of \$3.11 billion reported by Electric Service providers in 2013.
- Data Processing and Storage
 - AIM argues that the activities sought to be exempted under this language are already exempt under current law. If that were the case, then why the need to enact new language changing the law?
 - In any event, while some data processing is currently considered exempt manufacturing, this new exemption goes far beyond current law. First, unlike the manufacturing exemptions in Section 144.054, the exemptions here apply to the local sales tax as well as the state sales tax. Therefore, even if AIM were correct that this simply clarified current law, there would be a new impact to local governments by virtue of this exemption applying to both state and local sales taxes. Second, manufacturing exemptions generally only apply to those items used in the manufacturing of a product. Under this exemption, no product is required; instead it is merely the activity of data processing and storage that triggers the exemption. ⁵

³ Notably the 97th General Assembly reenacted Section 32.087.8 last year in Senate Bill 99 (2013), Senate Bill 23 (2013), and House Bill 184 (2013), and each time continued the reference to all state sales tax exemptions applying equally to the local tax.

⁴ The General Assembly acknowledged this House Bill No. 1865, which was also vetoed, by expressly stating that its exemption for fast food restaurants, grocery stores, and convenience stores would not apply to the local sales tax. *See* Section 144.055.3 ("The exemptions granted in this section shall not apply to the local sales tax law as defined in section 32.085").

⁵ AIM claims that the Missouri Supreme Court has held that data processing activities are manufacturing and the data processing language in SB 584 merely clarifies this exemption. This analysis is flawed—the language in SB 584 goes much further than any of the Missouri Supreme Court's limited holdings. For example, AIM claims that the Missouri Supreme Court held in *DST Systems, Inc. v. Director of Revenue*, 43 S.W.3d 799 (Mo. banc 2001), that data processing is the same as manufacturing, and therefore purchases made to accomplish that processing are exempt from tax. DST's data processing involved combining information from multiple sources into a single final product, therefore computers purchased to process the multiple inputs were held exempt from sales and use tax. The