

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

**Regular Meeting – Administration Office, Board Room
November 10, 2014 – 5:30 p.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 Regular Session in the Board Room of the Administration Office on Monday, November 10, 2014. The meeting was called to order by President McElyea at 5:30 p.m. The pledge of allegiance was recited.

II. APPROVAL OF AGENDA

Regular Meeting – November 10, 2014
Strategic Plan Goal Area – Governance

Motion: Move to approve the agenda of the Regular November 10, 2014, meeting as presented.
Williams/Barbour - all ayes.

IV. CLASSIFIED EMPLOYEE OF THE MONTH (Moved on agenda.)

J. D. Hunter, High School Assistant Principal, was present to recognize Susan Manzullo as the Classified Employee of the Month. Ms. Manzullo is Mr. Hunter's administrative assistant at the High School.
Strategic Plan Goal Area – Facilities/Support/Instructional Resources

No motion necessary.

III. NEW BUSINESS

A. 2013-2014 DISTRICT AUDIT REPORT

Ms. Lindsay Graves, CPA of Graves and Associates, presented the 2013-2014 Audit Report.
Strategic Plan Goal Area - Governance

Motion: Move to approve the 2013-2014 Audit Report as presented.
Schulte/Barbour - all ayes.

V. PUBLIC COMMENT

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

VI. CONSENT ITEMS

- A. Approve Minutes and Documentation of Regular Meeting – October 13, 2014
Strategic Plan Goal Area - Governance
- B. Approve Minutes of Special Meeting – October 23, 2014
Strategic Plan Goal Area - Governance
- C. Approve Excellence in Education Nominations

Strategic Plan Goal Area – High Quality Teachers

Building	Recipient
Dogwood Elementary	Shanna Radlund
Hawthorn Elementary	Ashli Eaves
Oak Ridge Intermediate	Lynette Franklin
Middle School	Shawn Maschino
High School	Abbey Cunningham
High School	Mr. Chris Kramer
LCTC	Jack Dulle
Hurricane Deck Elementary	Jessica Lawson
Osage Beach Elementary	Kathy Oelschlager

- D. Preview Board Candidate Filing & Closing Dates
Strategic Plan Goal Area - Governance
- E. Permission to Conduct Summer School 2015
Strategic Plan Goal Area – Facilities/Support/Instructional Resources
Board approval was sought to begin planning for summer school 2015. At this time Board approval for specific courses was not sought, only permission to begin the process.
- F. Approve Early Graduation for Qualified Students
Strategic Plan Goal Area – Student Performance
Brett Thompson, High School Principal, requested approval for early graduation (December 2014) for qualified students.
- G. Approve New Course
Strategic Plan Goal Area - Governance
Board approval was requested for a 10-12th grade course, Leadership in Action. This course develops student understanding and skills such as emotional intelligence, professional development, and communication. Students acquire an understanding and appreciation of the need for leadership.
- H. Approve Classification of Items as Surplus Property
Strategic Plan Goal Area - Governance
A list of items no longer utilized by the District was presented. Board approval was sought to classify these items as surplus property.
- I. Approve MoDOT Sidewalk Grant Submission
Strategic Plan Goal Area - Governance
Dr. Brown requested to write a MoDOT grant with the Camden City Administrators to build sidewalks across campus.
- J. Approve Professional Development Plan & Scorecard
Strategic Plan Goal Area – High Quality Teachers
As required by state law, each school district is required to have their Professional Development Plan approved by the Board of Education. Dr. Neal presented needed changes or modifications to the Professional Development Plan.

Motion: Move to approve consent item A as presented.
Barbour/Schulte - all ayes; Williams abstained, absent.

Motion: Move to approve consent items B-J as presented.
Barbour/Hulett – all ayes.

VII. APPROVAL OF BILLS

Strategic Plan Goal Area – Governance

Motion: Move to approve all bills and addendums as submitted excluding bills from ACI-Boland and Hulett Automotive.
Barbour/Masterson – all ayes.

Motion: Move to approve ACI-Boland and Hulett Automotive bills.
Schulte/Williams – all ayes; Barbour and Hulett abstained, nepotism.

VIII. APPROVAL OF TREASURER'S REPORT

Strategic Plan Goal Area - Governance

Motion: Move to approve the October 2014 Treasurer's Report as submitted.
Barbour/Schulte - all ayes.

IX. NEW BUSINESS (Continued)**B. ALUMNI WALL CONSIDERATION**

Dr. Brown updated the Board regarding the Middle School Areas of Career Interests project to sell alumni/community bricks.

Strategic Plan Goal Area - Governance

Motion: Move to grant permission to begin an alumni brick wall project using existing walls at the Bob Shore Stadium.
Williams/Hulett – all ayes.

C. ANNUAL REPORT OF FEDERAL/STATE PROGRAMS

Dr. Ryan Neal, Assistant Superintendent, together with Mrs. Jackie Jenkins, Director of LCTC, and Mrs. Lorri Travis, Director of Interventions, provided information on the District's Federal and State programs.

Strategic Plan Goal Area - Facilities/Support/Instructional Resources

No motion necessary.

D. LAKE CAREER & TECHNICAL CENTER ANNUAL REPORT

Mrs. Jenkins was in attendance to present the annual report for LCTC and also answer any questions. Areas including vision, goals, Technology Centers that Work, International Center for Leadership in Education, adult education, and community education were reviewed. LCTC's draft scorecard was also provided.

Strategic Plan Goal Area - Facilities/Support/Instructional Resources

No motion necessary.

X. UNFINISHED BUSINESS**A. DISTRICT ATTENDANCE ZONES**

The attendance zone committee met on October 29th to discuss a recommendation for the Board in light of the elementary construction projects. The recommendation of the committee was to move the boundary line for Osage Beach Elementary to Y Road and move the boundary line for Hurricane Deck Elementary to the Niangua Bridge. Pre-K and kindergarten students from Y Road towards OBE will attend OBE along with 1-4 grades from the current zone. Pre-K and kindergarten students from the Niangua Bridge towards HDE will attend HDE along with 1-4 grades from the current zone. First through fourth graders in the new attendance zones may attend either their current school or attend their new area school. The sign-up for any possible changes will be until January 31, 2015. The integration of the new attendance area will progress as next year's Pre-K and kindergarten cohort advances grade levels.

Strategic Plan Goal Area - Governance

Motion: Move to approve District attendance zones as recommended by the committee.
Martin/Masterson - all ayes.

B. ELEMENTARY CONSTRUCTION UPDATE

Dr. Hadfield provided construction project updates including Change Orders No. 5 and No. 6 for Osage Beach Elementary and Change Orders No. 3 and No. 4 for Hurricane Deck Elementary.

Strategic Plan Goal Area – Facilities/Support/Instructional Resources

Motion: Move to approve Change Orders No. 5 and No. 6 for Osage Beach Elementary and Change Orders No. 3 and No. 4 for Hurricane Deck Elementary as presented.
Masterson/Barbour - all ayes.

The Board reviewed an estimated cost if the District readied property in front of the new Osage Beach Elementary for the City of Osage Beach to widen Nichols Road.

XI. 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
- MSBA Fall Regional Meeting was held Wednesday, October 29, at Lebanon.
- Not planning a second November Board meeting.
- December Board Meeting Reports tentatively include: Interventions Report (PAT, Pre-School, 504, Special Education, etc.), and Gifted.

No motion necessary.

XII. 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) Hiring, firing, disciplining, or promoting particular employees (610.021)(3).
- 2) 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.

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

XIII. ADJOURN MEETING

Motion: Move that the meeting adjourn.

Masterson/Schulte - all ayes.

Meeting adjourned at 10:00 p.m.

Chris C. McElyea - President of the Board

Linda Leu – Secretary of the Board

November 5, 2014

Graves and Associates, CPAs, LLC
5702 West Truman Boulevard, Suite 213
Jefferson City, MO 65109

This representation letter is provided in connection with your audit of the financial statements of Camden 2-III School District (the "District"), which comprise the respective financial position of the governmental activities, the aggregate discretely presented component unit, and each major fund as of and for the year ended June 30, 2014. The purpose of this letter is to discuss matters that are relevant to the financial statements and to provide you with information as to whether the financial statements presented fairly, in all material respects, in accordance with the modified cash basis of accounting.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable and independent auditor would be affected by the omission or misstatement. An omission or misstatement that is immaterial in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of November 5, 2014, the following representations made to you during your audit:

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 19, 2013, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with the modified cash basis of accounting and include all property classified funds and other financial information of the District that is required by the modified cash basis of accounting to be included in the financial reporting District.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, leases, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of the modified cash basis of accounting.

7) All events subsequent to the date of the financial statements and for which the modified cash basis of accounting requires recognition or disclosure have been recognized or disclosed in the financial statements of this letter that would require adjustment to the balance sheet date and through the date of the financial statements or in the schedule of findings and questioned costs.

8) The effects of all known actual or possible litigation, claims, and assessments have been recognized for and disclosed in accordance with the modified cash basis of accounting.

9) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 10) We have provided you with:
 - a) Access to all information of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - c) Minutes of the meetings of the Board of Education or summaries of actions of actions of meetings for which minutes have not yet been prepared.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) Except as made known to you, we have no knowledge of any fraud or suspected fraud that affects the District and involves:
 - a) Management.
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 14) Except as made known to you, we have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or about, whose effects should be considered in preparing financial statements.
- 16) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 17) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

- 18) We have made available to you all financial records and related data and all audit or relevant monitoring reports, if any, received from funding sources.
- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have a process to track the status of audit findings and recommendations.
- 21) We have identified to you any previous audits, alteration engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 22) We have provided our views or reported findings, conclusions, and recommendations, as well as our planned corrective actions, to the report.
- 23) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 24) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt covenants, net legal and contractual provisions for reporting specific activities in separate funds.
- 25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred that are not contingently or possibly related to the financial statements or that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 26) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 27) We have identified and disclosed to you all instances that have occurred or are likely to have occurred that are not contingently or possibly related to the financial statements or that have a material effect on the financial statements or other financial data significant to the audit objectives.
- 28) There are no obligations or possible violations of budget deficiencies, laws and regulations (including agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance).
- 29) As part of your audit, we assisted with preparation of the financial statements and related notes and schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those matters for which we have the knowledge, skills, and experience to assist. We possess suitable skill, knowledge, or experience, evaluate the adequacy and results of the services performed, and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.
- 30) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets.
- 31) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

32) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.

33) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

34) The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.

35) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are presented as such in all other funds that are presented as major are presented as such in the financial statements.

36) Components of net position (net investments in capital assets, restricted, and unrestricted) are components of fund balances (nonspendable and restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

37) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.

38) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

39) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

40) Intangible, internal, and intra-entity activity and balances have been appropriately classified and reported.

41) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.

42) We have appropriately disclosed the District's policy on making judgments to first apply restricted or unrestricted net position is available and have determined that net position is properly restricted under the policy.

43) We are following our established accounting policy regarding which recoveries (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which non-fund resource classification is available. That policy determines the fund balance classification for financial reporting purposes.

44) We acknowledge our responsibility for the other information (OI). The OI is prepared and presented from those used in the prior period. We have disclosed to you any significant assumptions and interpretations making the measurement and presentation of the OI.

45) With respect to federal award programs:

- a) We are responsible for noncompliance and complying with and have complied with the requirements of OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, including requirements relating to preparation of the schedule of expenditures of federal awards.

b) We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of OMB Circular A-133 §301.6, and we believe the SEFA is presented in accordance with the requirements of OMB Circular A-133 §301.6, and we believe the SEFA is presented in accordance with the requirements of OMB Circular A-133 §301.6. The schedule of expenditures of federal awards (SEFA) has not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.

c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.

d) We have identified and disclosed to you all of our government programs and related activities subject to OMB Circular A-133 and included in the SEFA made during the audit period for all federal awards. We have identified and disclosed to you all federal awards for which we have received, interest subvention, insurance, food commodities, direct appropriations, cooperative agreements, interest subvention, insurance, food commodities, direct appropriations, and other direct assistance.

e) We are responsible for understanding and complying with, and have complied with, the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, direct and indirect effect on each of our federal programs and grant agreements that are considered to have a material effect on the financial statements.

f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal programs that provide reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is continuing to improve.

g) We have disclosed to you all contracts and grant agreements (including amendments, if any) that we have entered into with federal agencies or pass-through entities relevant to federal programs and related activities.

h) We have received no requests from a federal agency to audit one or more specific programs as a major program.

i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the OMB Circular A-133 *Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the requirements of federal awards.

j) We have disclosed any communications from grantors and pass-through entities concerning noncompliance disclosed to you from the end of the period covered by the compliance audit to the date of the auditor's report.

k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attention engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB Circular A-87, *Cost Principles for State, Local, and Tribal Governments*, and OMB's *Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*.

m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.

n) We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advance and reimbursements.

o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.

p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.

q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance), have occurred subsequent to the date as of which compliance was audited.

r) Federal program financial reports and claims for advance and reimbursements are supported by the books and records from which the financial statements were prepared.

s) The copies of federal program financial reports provided to you are true copies of the reports as electronically transmitted to the respective federal agency or pass-through district, as applicable.

t) We have charged costs to federal awards in accordance with applicable cost principles.

u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to indicate all findings required to be included by OMB Circular A-133 and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

v) We are responsible for and have accurately prepared the address section of the Data Collection Form as required by OMB Circular A-133.

w) We are responsible for preparing and implementing a corrective action plan for each audit finding.

Signature: _____ Title: _____

The: _____ Title: _____

MANAGEMENT LETTER
CAMDENTON R-III SCHOOL
DISTRICT

June 30, 2014

Criteria: Duties should be segregated so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction. The District has mitigating controls in place, but it is not possible to have segregation in all areas.

Effect: Due to the limited number of employees, the District might not prevent, or detect and correct misstatements on a timely basis in the normal performance of duties.

Recommendation: We recognize that because of limited resources and personnel, management may not be able to achieve a proper segregation of duties. However, professional standards require that we bring this lack of segregation of duties to your attention. We recommend management continue to review these processes accordingly to optimize the functionality of internal controls.

Response/Current Status: The District recognizes that the limited number of employees prohibits proper segregation of duties in all areas. The District will continue to review these processes accordingly to optimize the functionality of internal controls.

2012-2: Oversight of the Financial Reporting Process (Resubmitted)

Condition: The District's management is responsible for establishing and maintaining internal control over financial reporting and for the fair presentation of the financial statements and related note disclosures in conformity with *Governmental Accounting Standards*.

Criteria: The District has staff in place to carry out internal accounting and reporting. However, the District does not have accounting professionals with the knowledge, experience, and training to prepare financial statements in accordance with *Governmental Accounting Standards*.

Effect: The District relies on the external auditor to prepare the financial statements in accordance with *Governmental Accounting Standards*, in addition to the performance of the annual audit.

Recommendation: We recognize that the District may not have the resources to have an accounting professional on staff with the knowledge, experience, and training to prepare governmental financial statements in conformity with *Governmental Accounting Standards*. However, we recommend that management continue to increase their knowledge of financial reporting.

Response/Current Status: The District does not have the resources to hire additional accounting personnel with the knowledge, experience, and training to prepare the financial statements in accordance with *Governmental Accounting Standards*. The District does, however, have staff with sufficient knowledge to understand and take responsibility for the basic financial statements.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with District personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

We wish to thank management and staff for their support and assistance during our audit.



To the Board of Education and Management of
Camdenton R-III School District
Camdenton, Missouri:

In planning and performing our audit of the financial statements of the governmental activities, the aggregate discretely presented component unit, and each major fund of Camdenton R-III School District (the "District") as of and for the year ended June 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the District's internal control to be significant deficiencies:

Audit Findings Previously Communicated in a Letter Dated November 1, 2013

SIGNIFICANT DEFICIENCIES

2012-1: Segregation of Duties (Resubmitted)

Condition: As in many smaller to medium-sized organizations, it is difficult to obtain proper segregation of duties due to the limited number of employees.

This communication is intended solely for the information and use of management, the Board of Education, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Graves and Associates,
CPAs, LLC

GRAVES AND ASSOCIATES, CPAs, LLC
Jefferson City, Missouri

November 5, 2014

**CAMDENTON R-III
SCHOOL DISTRICT**

Camdenton, Missouri

INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2014

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of
Camdenton R-III School District
Camdenton, Missouri:

We have audited the accompanying modified cash basis financial statements of the governmental activities, the aggregate discretely presented component unit, and each major fund of the Camdenton R-III School District (the "District"), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Camdenton R-III School District Education Foundation, a discretely presented component unit, were not audited in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the aggregate discretely presented component unit, and each major fund of the District, as of June 30, 2014, and the respective changes in modified cash basis financial position thereof for the year then ended in conformity with the modified cash basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements that describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The management's discussion and analysis, the budgetary comparison schedules, and the state compliance section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The state compliance section and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the state compliance section and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The other information, which consists of the management's discussion and analysis and budgetary comparison schedules, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2014, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

**Graves and Associates,
CPAs, LLC**

GRAVES AND ASSOCIATES, CPAs, LLC
Jefferson City, Missouri

November 5, 2014

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MANAGEMENT'S DISCUSSION AND ANALYSIS

An objective and easily readable analysis of the District's financial activities. The Management's Discussion and Analysis presents an analytical overview of both short-term and long-term financial information.

The Management's Discussion and Analysis (MD&A) of the Camdenton R-III School District's financial performance provides an overall review of the district's activities for the fiscal year ended June 30, 2014. The intent of the discussion and analysis is to look at the district's financial performance as a whole.

This reporting model was adopted by the Governmental Accounting Standards Board (GASB) in their statement No. 34, Basic Financial Statements, and Management's Discussion and Analysis for State and Local Governments issued June 1999.

For the MD&A, management has elected to omit the escrow accounts.

Financial Highlights—Camdenton R-III School District

- Total fund balance for all funds (General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund) year ending June 30, 2014, was \$46,046,993.06. Total Operating Fund balance (General Fund, Special Revenue Fund, and Capital Projects Fund) year ending June 30, 2014, was \$43,778,028.27. The Operating Funds balance as of June 30, 2013, included bond proceeds. Unrestricted ending fund balance (General, Special Revenue Funds) was 36.64% of the total expenditures for those funds. The ending balance for the Debt Service Fund was \$2,268,966.79. This \$2,268,966.79 is restricted fund balance and is used for the retirement of debt. The ending balance for the Capital Projects Fund was \$28,077,733.32. There were no transfers from the Medical Self-Insurance Account to the Operating Funds.
- The Medical Self-Insurance Account collected \$5,335,659.85 in revenue and disbursed \$6,032,899.37 for expenditures. The June 30, 2014, ending balance was \$1,767,315.91. Med-Pay of Springfield, Missouri, assured the Board of Education that the June 30, 2014, balance was adequate to pay all run-out expenditures should the Board of Education vote to enter into a fully insured medical program.
- The District began the fiscal year with \$28,205,000 in bonded indebtedness. During the 2013 - 2014 fiscal year the District issued General Obligation Bonds in the amount of \$35,275,000. The District also began the year with Lease Purchase obligations of \$7,750,000. These Lease Purchase certificates were refinanced through the issuance of General Obligation Bonds. Bond principal in the amount of \$3,205,000 was paid along with \$1,508,254.55 worth of interest. The District ended the 2013-2014 fiscal year with a balance of \$2,268,966.79 in the Debt Service fund. This balance is 82.28% of the 2014 - 2015 Debt Service estimated expenditures.
- Total Capital Projects expenditures for the 2013-14 school year was \$15,106,770.77. Of this amount \$13,651,516.89 went towards facilities acquisition and construction. The remaining \$1,455,253.88 was for building repairs, site improvements, new furniture and equipment.

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- When analyzing the overall financial position of the district the district experienced an overall positive variance from the budget. Total revenues were 117.59% of the budgeted amount. Total expenditures, including bond principal and interest payments, were 97.67% of the budget. The district gained a total fund balance of \$22,650,517.24 compared to the year ended June 30, 2013. Of this amount \$21,784,166.83 was due to remaining proceeds from bond sales. The district experienced a growth in fund balance of \$866,350.41 when these bond proceeds are subtracted. While some portions of state revenue were withheld from the district, modest budgeting helped to stabilize the district's budget.

Financial Statements

This financial report consists of the following parts:

Independent Auditors' Report: Expresses an unqualified opinion on the cash basis of financial statements.

Governmental Activities: Gives a statement of the district's total fund balances and a statement of district balances by specific fund. A comparison of fiscal years 2013 and 2014 is also provided. This section also provides information about the Camdenton R-III School District as a whole and presents an outlook for the District's finances in the future budget year.

Financial Statements and Information: These statements focus on the individual parts of the school district. The Missouri Department of Elementary and Secondary Education (DESE) specifies that the funds that must be maintained. Those financial statements also report the district's operations in more detail than the government-wide statements by providing information about expenditures by Program, Object, and Functions along with Revenues by fund and by source.

Notes to Financial Statements: The notes to the financial statements are a part of the government-wide and financial statements and provide an expanded explanation and detail regarding the information reported in the statements.

Required Supplementary Information: Management's Discussion and Analysis, the Schedule of Selected Statistics and the Schedule of Expenditures of Federal Awards, represent information required to be presented by the Governmental Accounting Standards Board (GASB), DESE and OMB Circular A-133. Such information provides users of this report with additional data that supplements the government-wide and fund financial statements and the notes.

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Basis of Accounting

Readers should take into account the financial statements for 2013-2014 reflect a modified cash basis of accounting. Under the District's modified cash basis of accounting, revenues and expenses and related assets and liabilities are recorded when they result from cash transactions, except for the recording of contractual staff salaries for the 2013-2014 school year disbursed in July and August 2014 as expenditures in June 2014.

As a result of the use of the modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed yet uncollected taxes or grants) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements. Therefore, when reviewing the financial information and discussion within this annual report, the reader should keep in mind the effects resulting from the use of the modified cash basis of accounting.

Camdenton R-III School District

Governmental Activities

The district's total fund balances were \$46,046,995.06. Total fund balances increased \$22,560,517.24 from the 2013 fiscal year.

Revenue/Expenditure comparison between fiscal years 2013 and 2014 is detailed below.

Revenue	June 30, 2013	June 30, 2014	Difference
Local	35,997,981	38,118,090	2,120,109
County	940,609	901,381	(39,228)
State	6,534,060	6,333,423	(200,637)
Federal	5,111,353	4,810,390	(300,963)
Other	111,763	35,388,567	35,276,804
	48,695,766	85,551,851	36,856,085

Camdenton R-III School District

Governmental Activities

The 2013-2014 budget was approved by the Board of Education on June 27, 2013. The 2013-2014 budget was amended on June 27, 2014.

Budgeted Receipts and Expenditures versus Actual Receipts and Expenditures

Fund	Budgeted Amount		Actual Amount		Difference	
	Receipts	Expenditures	Receipts	Expenditures	Receipts	Expenditures
General	18,680,608.00	16,975,763.00	19,331,469.97	16,971,610.82	710,861.97	(4,152.18)
Special Revenue	23,866,163.00	26,540,246.00	23,648,075.11	23,883,918.63	(218,887.89)	(656,327.57)
Debt Service	3,382,129.00	4,955,200.00	5,481,489.37	4,939,033.30	2,099,360.37	(16,166.70)
Capital Projects	26,824,010.00	13,928,676.00	37,030,816.31	15,106,770.77	19,206,806.31	(821,905.23)
Total	72,752,910.00	64,399,885.00	85,551,850.76	62,901,333.52	12,798,940.76	(1,498,331.48)

*Please note the district transferred \$2,235,843.52 from the General fund to the Special Revenue fund to cover payroll of certified staff members during the 2013-2014 year. The District also transferred \$670,000 from the General fund to the Capital Projects fund in order to pay buses and a paving project.

Expenditures by Function

Expenditures	June 30, 2013	June 30, 2014	Difference
Instructional Services	24,852,619	25,498,501	645,882
Executive Administration	1,094,756	1,109,620	14,864
Building Administration	2,667,212	2,855,590	188,378
Operation of Plant	4,038,655	4,224,104	185,449
Food Services	2,221,636	2,087,208	(134,428)
Transportation	2,774,197	3,205,948	431,751
Other Support Services	4,849,213	4,680,456	(168,757)
Facilities Acquisition & Construction	2,495,902	13,650,202	11,154,300
Debt Service	2,436,210	5,102,442	2,666,232
Comm Serv & Other Non-Instnuc Serv	566,229	487,263	(78,966)
Total	47,996,629	62,901,334	14,904,705

2013-2014 Budget Outlook

Camdenton R-III School District received the majority of its revenue from local sources and bond sales (85.79%) in fiscal year 2014. The prosperity of the District is dependent on growth in assessed valuation. The District has experienced a decline in assessed valuation of \$2,038,361 for the 2013-2014 school year. This is a 0.189% decline from the preceding year (2012-2013). A new state foundation formula was passed by the Missouri Legislature and signed into law by the Governor during the 2005 Legislative Session. The new foundation formula was partially implemented during the 2007-2008 school year, and appears to have a neutral revenue effect on the District. The 2013-2014 budget was developed with the District instructional and financial goals as targets. The financial goals are as follows:

- ▶ To maintain the financial integrity of the District during the next five years (2009-2014), the District will maintain a June 30 year-end combined balances in the Teacher and Incidental Funds sufficient to accommodate cash flow obligations July through November plus two additional months in reserve (December and January).
- ▶ The District will maintain a June 30 year-end balance in the Building Fund that is, at a minimum, sufficient in the Capital Project fund to accommodate cash flow obligations July through November plus two additional months in reserve (December and January).
- ▶ The District will maintain a balance in the Debt Service Fund that is, at a minimum, 75% of the following year's obligations in the Debt Service principal and interest payments.

Camdennton R-III School District

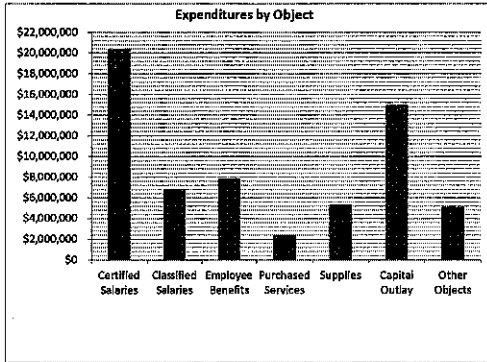
Financial Information

Expenditures by Program - \$62,901,333.52

Instruction	\$25,498,501.25
Support Services	18,162,925.58
Non-Instructional	19,239,906.69
Total	\$62,901,333.52

Expenditures by Object - \$62,901,333.52

6100 - Certified Salaries	\$20,309,077.29	32.29%
6150 - Classified Salaries	6,844,204.63	10.88%
6200 - Employee Benefits	7,895,457.08	12.55%
6300 - Purchased Services	2,460,194.82	3.91%
6400 - Supplies	5,346,595.63	8.50%
6500 - Capital Outlay	14,943,361.85	23.76%
6600 - Other Objects	5,102,442.22	8.11%
Total	62,901,333.52	100.00%



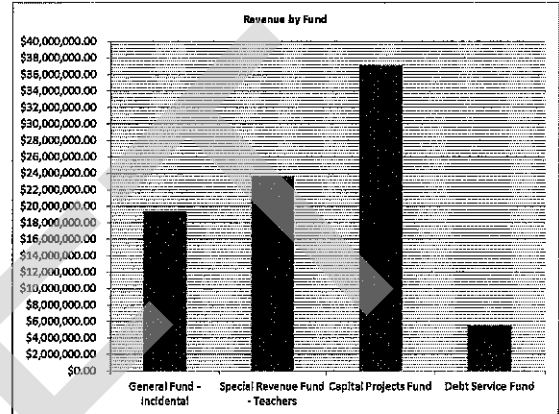
Camdennton R-III School District

Financial Information

Total Revenue for the fiscal year ending June 30, 2014, was \$85,551,850.76.

Revenue by Fund

General Fund - Incidental	\$19,391,469.97
Special Revenue Fund - Teachers	23,648,075.11
Capital Projects Fund	37,030,816.31
Debt Service Fund	5,481,489.37
Total	\$85,551,850.76

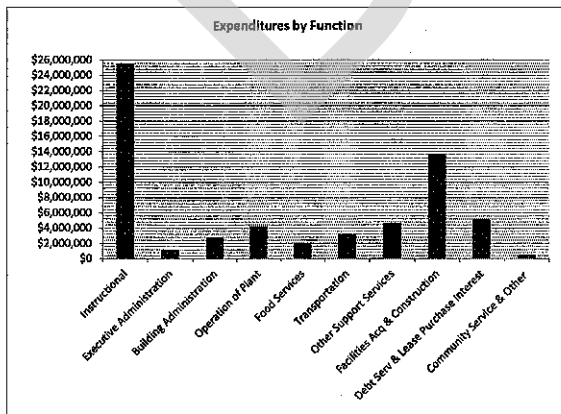


Camdennton R-III School District

Financial Information

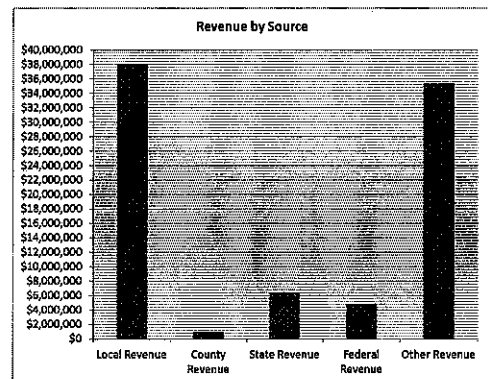
Expenditures by Function - \$62,901,333.52

Instructional	\$25,498,501.25	40.54%
Executive Administration	1,109,620.73	1.76%
Building Administration	2,855,590.15	4.54%
Operation of Plant	4,224,103.80	6.72%
Food Services	2,087,208.05	3.32%
Transportation	3,249,447.23	5.17%
Other Support Services	4,636,955.62	7.37%
Facilities Acquisition & Construction	13,650,201.60	21.70%
Debt Service and Lease Purchase Interest	5,102,442.22	8.11%
Community Service and Other	487,263.87	0.77%
Total	\$62,901,333.52	100.00%



Revenue by Source

Local Revenue	\$38,118,089.51	44.56%
County Revenue	901,380.78	1.05%
State Revenue	6,333,423.30	7.40%
Federal Revenue	4,810,390.30	5.62%
Other Revenue	35,388,566.87	41.37%
Total	\$85,551,850.76	100.00%



Management Discussion and Analysis
for the Fiscal Year Ended June 30, 2014 - Unaudited

CAMDENTON R-III SCHOOL DISTRICT
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
JUNE 30, 2014

Economic Factors and Next Year's Budget

Many economic factors continue to impact the overall budget picture for the 2014-2015 school year. Over the past few years the State of Missouri has withheld funds related to formula revenues. It is anticipated that formula funding levels will again be withheld for the 2014-2015 school year.

Most important to the Camdenton R-III District is the fact Assessed Valuation has not increased at our historical average. In our recent history Assessed Valuation has increased by a double digit percentage. The 2013-2014 school year saw a slight decrease in our assessed valuation numbers. We were fortunate to experience a slight growth for the 2014-2015 school term and predict the future will see very modest growth in this area.

During the 2013-2014 school term construction of a new school at Osage Beach and a renovated and expanded school at Hurricane Deck began. The District is constructing a new Pre-K through fourth grade building at Osage Beach. This building will encompass 82,828 square feet and is estimated to cost \$20,156,191. The District will also expand and renovate our building at Hurricane Deck. This Pre-K through fourth grade building will be expanded by 60,528 square feet and renovate 16,215 square feet. The District will also demolish 13,715 square feet of existing building. Total cost of this project is estimated at \$13,163,093.

Our current budget is being examined carefully and will be monitored on an on-going basis due to some of the financial pressures facing the District and due to our large construction projects.

Contacting the District's Financial Management

While the Management Discussion and Analysis is designed to provide a general overview of the financial condition and operations of the District, citizens, groups, patrons, parents, students, investors or others may want further details. To obtain such information, please contact Tim Hadfield, Superintendent of Schools, during regular business hours of 7:30 a.m. to 4:30 p.m. Central Time, Monday through Friday at 573-346-9213 or by letter at Camdenton R-III Schools, P.O. Box 1409, Camdenton, MO 65020.

	Primary Government	Component Unit
	Governmental Activities	Education Foundation
ASSETS		
Cash and Investments	\$ 43,778,028	\$ 50,947
Restricted Cash and Investments	2,268,967	1,454,000
TOTAL ASSETS	\$ 46,046,995	\$ 1,504,947

NET POSITION

Restricted for:		
Long-Term Debt	\$ 2,268,967	\$ -
Alumni Association	-	30,459
Lake Area Civic Foundation	-	170,987
Scholarships and Awards	-	1,252,554
Unrestricted	43,778,028	50,947
TOTAL NET POSITION	\$ 46,046,995	\$ 1,504,947

See accompanying Notes to the Financial Statements.

BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-wide financial statements
- Fund financial statements:
 - Governmental Funds
 - Discretely Presented Component Unit

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

CAMDENTON R-III SCHOOL DISTRICT
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2014

Fund/Program	Program Revenues				Net Revenues (Expenses) and Changes in Net Position	
	Expenses	Changes for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Component Unit
Primary Government						
Governmental Activities						
Instructional Services	\$ (15,504,141)	\$ 907,459	\$ 4,214,124	\$ 54,456	\$ (10,328,052)	\$ -
Support Services	(2,565,979)	-	-	-	(2,565,979)	-
Instructional Staff Support	(3,647,333)	-	-	-	(3,647,333)	-
Building Administration	(2,844,848)	-	-	-	(2,844,848)	-
Operational Administration and Control Services	(2,379,271)	-	-	-	(2,379,271)	-
Operation of Plant	(4,371,674)	-	-	-	(4,371,674)	-
Transportation	(2,269,617)	-	518,413	-	(2,161,204)	-
Food Service	(2,081,298)	593,244	1,361,597	-	(1,127,057)	-
Cleaner/Janitor Services	(665,153)	(13,444)	-	-	(678,597)	-
Facility Acquisition and Construction	(1,145,552)	-	-	-	(1,145,552)	-
Debt Service	(2,211,622)	-	-	-	(2,211,622)	-
Other	(1,852,410)	-	-	-	(1,852,410)	-
Total Governmental Activities	(49,280,132)	1,651,147	6,494,234	54,456	(40,180,525)	-
Component Unit						
Education Foundation	(110,371)	24,131	9,224	-	-	(77,016)
Property Taxes	-	-	-	-	31,408,019	-
State Taxes	-	-	-	-	3,399,460	-
State Aid	-	-	-	-	2,680,023	-
Fees	-	-	-	-	216,575	-
Investment Income	-	-	-	-	2,158,874	100,763
Miscellaneous	-	-	-	-	56,841	-
Franchise Fees/Sales	-	-	-	-	34,000	-
Goodwill	-	-	-	-	51,375,000	-
Total Component Revenues	-	-	-	-	37,416,977	100,763
Net Revenue (Change) in Net Position	-	-	-	-	21,659,141	141,265
Net Position, Beginning of Year	-	-	-	-	23,986,479	1,363,712
Net Position, End of Year	-	-	-	-	\$ 45,645,620	\$ 1,504,977

See accompanying Notes to the Financial Statements.

CAMDENTON R-III SCHOOL DISTRICT
BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
JUNE 30, 2014

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
ASSETS					
Cash and Investments	\$ 15,700,295	\$ -	\$ -	\$ 28,077,733	\$ 43,778,028
Restricted Cash and Investments	-	-	2,268,967	-	2,268,967
TOTAL ASSETS	\$ 15,700,295	\$ -	\$ 2,268,967	\$ 28,077,733	\$ 46,046,992
FUND BALANCES					
Restricted for:					
Retirement of Long-Term Debt	\$ -	\$ -	\$ 2,268,967	\$ -	\$ 2,268,967
Committed to:					
Compensated Absences	869,334	-	-	-	869,334
Assigned to:					
Capital Projects	-	-	-	28,833,632	28,833,632
Unassigned	14,830,961	-	-	(755,899)	14,075,062
TOTAL FUND BALANCES	\$ 15,700,295	\$ -	\$ 2,268,967	\$ 28,077,733	\$ 46,046,992

See accompanying Notes to the Financial Statements.

CAMDENTON R-III SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The Camdenton R-III School District (the "District") is a political subdivision of the State of Missouri and is governed by an elected seven member Board of Education.

As discussed further in Note 1, these financial statements are presented on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) established by the Governmental Accounting Standards Board (GASB). These modified cash basis financial statements generally meet the presentation and disclosure requirements applicable to GAAP, in substance, but are limited to the elements presented in the financial statements and the constraints of the measurement and recognition criteria of the modified cash basis of accounting.

Financial Reporting Entity

The District's financial reporting entity is comprised of the following:

Primary Government:	Camdenton R-III School District
Discretely Presented Component Unit:	Camdenton R-III School District Education Foundation, Inc.

Discretely Presented Component Unit

Discretely presented component units are separate legal entities that meet the financial accountability component criteria but do not meet the criteria for blending, as previously described. The component unit that is discretely presented in the District's report in a separate column is presented subsequently:

Camdenton R-III School District Education Foundation, Inc. (the "Foundation")

This is a not-for-profit corporation organized under the laws of the State of Missouri. Among the purposes, but not limited to, is to receive and administer funds for the support of the District. The Foundation does not issue separately audited financial statements and follows the modified cash basis of accounting.

CAMDENTON R-III SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Basis of Presentation

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole within the limitations of the modified cash basis of accounting. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The District currently does not have business-type activities.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, deferred outflows, liabilities, deferred inflows, net position or fund balance, revenues, and expenditures or expenses. The District's funds are organized into two major categories: governmental and proprietary. The District presently has no fiduciary or proprietary funds. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

- Total assets, deferred outflows, liabilities, deferred inflows, revenues, or expenditures or expenses of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- Total assets, deferred outflows, liabilities, deferred inflows, revenues, or expenditures or expenses of the individual governmental fund are at least 5 percent of the corresponding total for all governmental and combined funds.

The funds of the financial reporting entity are described below:

The Missouri Department of Education had directed the following governmental funds to be treated as major:

CAMDENTON R-III SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
Revenues					
Local	\$ 14,699,932	\$ 10,388,801	\$ 3,937,476	\$ 1,034,911	\$ 30,061,120
County	274,250	45,324	45,349	26,528	401,451
State	1,443,073	8,881,543	-	34,858	10,359,474
Federal	1,992,498	1,794,189	-	31,493	3,818,180
Intergovernmental Income	15,477	1,440	2,118,700	3,200	2,138,817
Other Revenues	79,887	26,517	-	-	106,404
Total Revenues	19,387,917	22,545,115	2,207,525	1,727,192	45,867,749
Expenditures					
Instructional Services	3,914,378	21,114,739	-	42,237	25,031,354
Support Services	292,415	86,469	-	3,801	382,685
Instructional Staff Support	4,011,781	1,685,431	-	393,786	6,091,008
Building Administration	83,160	2,008,145	-	11,251	2,802,556
General Administration and Control Services	795,182	379,282	-	756	1,175,220
Operation of Plant	4,112,128	1,019	-	36,439	4,149,586
Transportation	2,648,210	-	-	88,121	2,736,331
Food Service	2,081,395	-	-	5,964	2,087,359
Community Service	11,003	159,514	-	1,187	171,704
Facility Acquisition and Construction	-	-	4,979,621	13,490,222	18,469,843
Debt Service	-	-	4,979,621	352,500	5,352,121
Total Expenditures	19,771,611	23,970,717	4,979,621	17,326,721	46,648,670
Excess (Deficiency) of Revenues Over Current Expenditures	2,416,306	(1,322,602)	(2,042,096)	(13,389,629)	(13,348,011)
Other Financing Sources/Uses					
Proceeds from Bonds	-	-	-	33,235,000	33,235,000
Transfer from State	1,804	-	-	324,776	326,580
Transfer from Bond Fund	(1,970,841)	1,315,884	-	(53,022)	(708,000)
Total Other Financing Sources/Uses	(1,166,037)	1,315,884	-	31,906,754	32,056,601
Excess (Deficiency) of Revenues and Other Financing Sources Over Current Expenditures and Other Financing Sources (Uses)	(8,521,342)	-	(2,042,096)	(2,042,096)	(12,605,534)
Fund Balances, Beginning of Year	16,180,270	-	1,755,211	5,481,648	23,417,129
Fund Balances, End of Year	\$ 15,700,295	\$ -	\$ 2,268,967	\$ 28,077,733	\$ 46,046,992

See accompanying Notes to the Financial Statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Basis of Presentation (Continued)

Fund Financial Statements (Continued)

Governmental Funds

General Fund - The General Fund is the primary operating fund of the District and is always classified as a major fund. It is used to account for general activities of the District, including student activities, food service, and textbook funds which are not designated in a separate fund.

Special Revenue Fund - Special Revenue Funds are used to account for the proceeds of the specific revenue sources that are either legally restricted to expenditures or expenses for specified purposes or designated to finance particular functions or activities of the District. The District has the following Special Revenue Fund:

Teachers Fund - Accounts for expenditures or expenses for certified employees involved in administration and instruction. It includes revenues restricted by the State for the payment of teacher salaries and the local tax levy.

Debt Service Fund - Accounts for the accumulation of resources for, and the payment of, principal, interest, and fiscal charges on general long-term debt.

Capital Projects Fund - Capital Projects Funds are used to account for resources restricted for the acquisition or construction of specific capital projects or items. It accounts for the proceeds of long-term debt, taxes, and other revenues designated for construction of major capital assets and all other capital outlay.

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "how" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded, regardless of the measurement focus applied.

Measurement Focus

In the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus, within the limitations of the modified cash basis of accounting, as defined below:

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Measurement Focus and Basis of Accounting (Continued)

Measurement Focus (Continued)

In the fund financial statements, the "current financial resources" measurement focus, as applied to the modified cash basis of accounting, is used as appropriate:

All governmental funds utilize a "current financial resources" measurement focus within the limitations of the modified cash basis of accounting. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

The financial statements are presented on the modified cash basis of accounting, which is a basis of accounting other than GAAP as established by the GASB. The modified cash basis of accounting differs from GAAP primarily because certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected and other accrued revenue and receivables) and certain liabilities and their related expenses or expenditures (such as accounts payable and expenditures or expenses for goods or services received but not yet paid and other accrued expenditures or expenses and liabilities) are not recorded in these financial statements. In addition, other economic assets, deferred outflows, liabilities, and deferred inflows that do not arise from a cash transaction or event are not reported, and the measurement of reported assets and liabilities does not involve adjustment to fair value.

If the District utilized the basis of accounting recognized as generally accepted in the United States, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

Assets, Liabilities, and Equity

Cash and Cash Equivalents

For the purpose of financial reporting, "cash and cash equivalents" includes all demand and savings accounts, and certificates of deposit or short-term investments with original maturity of three months or less from the date of purchase.

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Assets, Liabilities, and Equity (Continued)

Investments

Investments are carried at cost which, approximates market.

Capital Assets

Property, plant, and equipment (capital assets) acquired for use in governmental fund operations are accounted for as capital outlay expenditures or expenses of the governmental fund upon acquisition.

Restricted Assets

Restricted assets include assets that are legally restricted as to their use. The primary restricted assets are accounts restricted for debt service and self-insured medical insurance.

Long-Term Debt

Long-term debt arising from cash transactions for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest are reported as expenditures or expenses. The District's long-term debt consists primarily of bonds payable and leases.

Equity Classification

Net position is classified and displayed in two components:

Restricted - Consists of restricted assets with restriction constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or law through constitutional provisions or enabling legislation.

Unrestricted - Net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of the restricted component of net position.

It is the District's policy to first use restricted net resources prior to the use of unrestricted net resources when an expenditure or expense is incurred for purposes for which both restricted and unrestricted net resources are available.

Fund Financial Statements:

Governmental fund equity is classified as fund balance.

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Assets, Liabilities, and Equity (Continued)

Equity Classification (Continued)

Fund Financial Statements: (Continued)

The difference among assets, deferred outflows, liabilities, and deferred inflows of governmental funds is reported as fund balance and classified as nonspendable, restricted, committed, assigned, and unassigned based on the respective level of constraint. These constraints are defined as follows:

- **Nonspendable:** Amounts that cannot be spent because they either are not in spendable form or are legally or contractually required to be maintained intact.
- **Restricted:** Amounts constrained regarding use from restrictions externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or by restrictions imposed by law through constitutional provisions or enabling legislation.
- **Committed:** Amounts constrained regarding use for specific purposes pursuant to requirements imposed by formal action of the District's highest level of decision-making authority (i.e. the Board of Education).
- **Assigned:** Amounts constrained by the District's intent to be used for specific purposes but that are neither restricted nor committed. Intent can be expressed by the District's Board of Education or by an official body to which the Board of Education delegates authority.
- **Unassigned:** The residual classification of the General Fund for spendable amounts that have not been restricted, committed, or assigned to specific purposes.

The Board of Education establishes (and modifies or rescinds) fund balance commitments by passage of a motion or a resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Board of Education through adoption or amendment of the budget as intended for specific purposes (such as the purchase of capital assets, construction, debt services, or for other purposes).

In the General Fund, the District strives to maintain an unassigned fund balance not less than 20% of the actual expenditures or expenses for the prior fiscal year.

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Assets, Liabilities, and Equity (Continued)

Equity Classification (Continued)

Fund Financial Statements: (Continued)

Order of Spending

For all funds, except the Debt Service Fund, the Board may consider the order of spending as restricted, committed, assigned, and then unassigned amounts, as available. For the Debt Service Fund, the Board may approve unrestricted or assigned balances to be spent prior to restricted balances, allowing the spending of interest prior to principal.

Governmental fund equity is classified as fund balance.

Revenues, Expenditures/Expenses

Program Revenues

In the Statement of Activities, revenues that are derived directly from each activity or from parties outside the District are reported as program revenues. The District has or may have the following program revenues:

Program Revenues	Examples
Charges for Services	Tuition, adult/continuing education, transportation fees, sales, rentals, community services, food service - non program, admissions, student organization membership dues and fees
Operating Grants and Contributions	Gifts, PDC portion of basic formula funds, state transportation funds, various state and federal grants
Capital Grants and Contributions	Gifts, various state and federal grants

All other governmental revenues are reported as general. All taxes are classified as general revenues even if restricted for a specific purpose.

Expenditures/Expenses

In the government-wide financial statements, expenditures or expenses are reported on the modified cash basis of accounting and are classified by function for governmental activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

In the fund financial statements, expenditures or expenses are classified as follows: District.

Internal and Interfund Balances and Activities

Fund Financial Statements:

Interfund activity within the governmental fund categories is reported as follows:

- Interfund loans - Amounts provided with requirement for repayment are reported as interfund receivables and payables.
- Interfund reimbursements - Repayments from funds responsible for certain expenditures or expenses to the funds that initially paid for them are not reported as reimbursements but as adjustments to expenditures or expenses in the respective funds.
- Interfund transfers - Flow of assets from one fund to another where payment is not expected are reported as transfers in and out.
- Interfund services - Sales or purchases of goods and services between funds are reported as revenues and expenditures or expenses.

Government-Wide Financial Statements:

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

- Internal balances - Amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the governmental columns of the Statement of Net Position.
- Internal activities - Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities except for the net amount of transfers between governmental activities, which are reported as Transfers - Internal Activities. The effects of interfund services between funds are not eliminated in the Statement of Activities.
- Primary government and component unit activity and balances - Resources flow between the primary government and the discretely-presented component unit are reported as if they were external transactions and are classified separately from internal balances and activities within the primary government.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting used by the District requires management to make estimates and assumptions that affect certain amounts and disclosures; accordingly, actual results could differ from those estimates.

NOTE 2 - CASH AND INVESTMENTS:

The District maintains a cash and temporary cash investment pool that is available for use by all funds except the Debt Service Fund (State law requires that all deposits of the Debt Service Funds be kept separate and apart from all other funds of the District). Each fund type's portion of this pool is displayed on the governmental funds balance sheet - modified cash basis as "cash and investments" under each fund's caption.

Custodial Credit Risk - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. As of the year ended, the carrying amount of the District's deposits was \$4,278,684, and the bank balance was \$9,047,893. Of the bank balance, \$893,913, was covered by the Federal Depository Insurance Corporation (FDIC) and \$8,153,980, was covered by collateral held at the District's safekeeping bank agent, in the District's name and a letter of credit.

Investment Interest Rate Risk - the District has no formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk - the District places no limit on the amount it may invest in any one issuer. As of the year ended, the District had no concentration of credit risk.

Investment Credit Risk - The District may purchase any investment allowed by the State Treasurer. These include (1) obligations of the United States government or any agency or instrumentality thereof maturing and becoming payable not more than three years from the date of purchase, or (2) repurchase agreements maturing and becoming payable within ninety days secured by U.S. Treasury obligations or obligations of U.S. government agencies or instrumentalities of any maturity, as provided by law.

NOTE 2 - CASH AND INVESTMENTS: (Continued)

The District invests in Missouri Securities Investment Program (MOSIP) (the "Fund"). All funds in the MOSIP are invested in accordance with section 165.051 of the Missouri Revised Statutes. Each school district owns a pro-rata share of each investment or deposit which is held in the name of the Fund. The investment contracts are rated in either of the two highest rating categories. Balances in the portfolio are not insured or guaranteed by FDIC.

Investments are carried at cost which approximates market.

Investments

Investments consisted of the following:

	Carrying Amount	Market Value
MOSIP - Liquid Fund Holdings	\$43,281,903	\$43,281,903
MO School District Direct Deposit Program - Bond Escrow	253,858	253,858
Total	\$43,535,761	\$43,535,761

Component Unit

Restricted investments and assets consisted of:

	Fair Value
Equity securities and mutual funds	\$1,451,608
Checking and certificates of deposit	53,339
Less: Unrestricted	(50,947)
Total	\$1,454,000

Of this amount, \$150,000 is deemed to be permanently restricted and \$1,304,000 is deemed to be temporarily restricted. Investments are carried at fair market value based on market quotes (Level 1). All deposits were fully insured at year end.

CAMDENTON R-III SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

NOTE 3 - LONG-TERM DEBT:

SUMMARY OF BONDS OUTSTANDING

Bonds Outstanding – Beginning	\$ 28,205,000
Bonds Issued	35,275,000
Bonds Retired	<u>(3,205,000)</u>
Bonds Outstanding – Ending	<u>\$ 60,275,000</u>

Bonds Payable as of the year ended consisted of:

\$18,130,000 general obligation refunding and improvement bonds, Series 2005, due in varying installments through March 1, 2025; interest at 3.0% to 5.0%.	\$16,180,000
\$9,000,000 general obligation refunding bonds, Series 2007, due in varying installments through March 1, 2024; interest at 5.25%. An economic gain of \$515,906 will be realized over the life of the bonds.	9,000,000
\$3,950,000 general obligation refunding bonds, Series 2008, due in varying installments through March 1, 2016; interest at 3.25%. An economic gain of \$373,280 will be realized over the life of the bonds.	20,000
\$22,525,000 general obligation refunding and improvement bonds, Series 2014, due in varying installments through March 1, 2034; interest at 3.0% to 5.0%. An economic gain of \$106,272 will be realized over the life of the bonds.	22,525,000
\$4,740,000 general obligation bonds, Series 2013A, due in varying installments through March 1, 2033; interest at 5.0%.	4,740,000
\$8,010,000 general obligation bonds, Series 2013B, due in varying installments through March 1, 2024; interest at .75% to 3.85%.	<u>7,810,000</u>
Total Bonds Payable	<u>\$60,275,000</u>

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CAMDENTON R-III SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

NOTE 3 - LONG-TERM DEBT: (Continued)

The District incurred interest expense of \$1,508,783 as of the year ended.

Principal and Interest Requirements for Bonded Indebtedness Due in Future Years:

Year Ended	Principal	Interest	Total
2015	\$ 200,000	\$ 2,507,452	\$ 2,707,452
2016	420,000	2,599,910	3,019,910
2017	1,500,000	2,555,885	4,055,885
2018	2,200,000	2,583,135	4,783,135
2019	2,300,000	2,514,135	4,814,135
2020	2,430,000	2,436,135	4,866,135
2021	4,400,000	2,351,435	6,751,435
2022	5,010,000	2,151,435	7,161,435
2023	5,150,000	1,940,750	7,090,750
2024	10,650,000	1,726,275	12,376,275
2025	1,250,000	1,238,250	2,488,250
2026	2,000,000	1,200,750	3,200,750
2027	2,000,000	1,138,250	3,138,250
2028	2,000,000	1,038,250	3,038,250
2029	2,100,000	938,250	3,038,250
2030	2,125,000	833,250	2,958,250
2031	2,930,000	727,000	3,657,000
2032	4,300,000	580,500	4,880,500
2033	4,510,000	365,500	4,875,500
2034	2,800,000	140,000	2,940,000
Total	<u>\$ 60,275,000</u>	<u>\$ 31,566,547</u>	<u>\$ 91,841,547</u>

SUMMARY OF CAPITAL LEASES OUTSTANDING

Beginning	\$ 7,565,000
Issued	-
Retired	<u>(7,565,000)</u>
Ending	<u>\$ -</u>

The District incurred interest expense of \$157,906 as of the year ended.

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CAMDENTON R-III SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

NOTE 4 – INTERFUND TRANSFERS:

Interfund transfers as of the year ended consisted of the following:

Transfers from the General fund:	
<i>Special Revenue Fund</i>	
To “zero” teachers fund	
Total transfers to Special Revenue	<u>\$ 2,235,844</u>
<i>Capital Projects Fund</i>	
\$162,326 or 7% SATxWADA	
Total transfers to Capital Projects	<u>\$ 670,000</u>
Total Transfers	<u>\$ 2,905,844</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move revenues restricted to debt service from the funds collecting the revenues to the Debt Service Fund as debt service payments become due, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 5 - RETIREMENT PLAN:

The District contributes to the Public School Retirement System of Missouri (PSRS), a cost-sharing multiple-employer defined benefit pension plan. PSRS provides retirement and disability benefits to certificated employees and death benefits to members and beneficiaries. Positions covered by the PSRS are not covered by social security. Benefit provisions are set forth in Chapter 169.010 - .141, of the Missouri Revised Statutes. The Statutes assign responsibility for the administration of the system to a seven member Board of Trustees. PSRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to: The Public School Retirement System of Missouri, P.O. Box 268, Jefferson City, Missouri 65102, or by calling 1-800-392-6848.

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CAMDENTON R-III SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

NOTE 5 - RETIREMENT PLAN: (Continued)

PSRS members are required to contribute a percentage of their annual covered salary and the District is required to contribute a matching amount. The contribution requirements of members and the District are established and may be amended by the PSRS Board of Trustees. The District's contributions to PSRS as of the year ended, was equal to the required contributions. The contributions for the last three fiscal years were as follows:

Year Ended	Amount of Employer Contribution	Percentage of Contributions
2014	\$3,098,240	14.5%
2013	3,033,000	14.5%
2012	2,961,369	14.5%

The District also contributes to the Public Education Employee Retirement System (PEERS), a cost sharing multiple-employer defined benefit pension plan. PEERS provides retirement and disability benefits to employees of the District who work 20 or more hours per week and who do not contribute to PSRS. Certain part-time certified employees may be covered by this plan. Positions covered by PEERS are also covered by social security. Benefit provisions are set forth in Chapter 169.600 - .715, of the Missouri Revised Statutes. The Statutes assign responsibility for the administration of the system to the Board of Trustees of PEERS. PEERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to: Public Education Employee Retirement System, P.O. Box 268, Jefferson City, Missouri 65102 or by calling 1-800-392-6848.

PEERS members are required to contribute a percentage of their annual covered salary and the District is required to contribute a matching amount. The contribution requirements of members and the District are established and may be amended by the Board of Trustees. The District's contributions to PEERS as of the year ended, was equal to the required contributions. The contributions for the last three fiscal years were as follows:

Year Ended	Amount of Employer Contribution	Percentage of Contributions
2014	\$475,401	6.86%
2013	446,519	6.86%
2012	440,165	6.86%

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NOTE 6 - OTHER POST-EMPLOYMENT BENEFITS:

The District provides health insurance benefits to its retirees on a reimbursable basis. The cost of the insurance premium is charged to the retirees at the same cost as active employees. This situation causes an implicit premium subsidy for the difference the retirees would have to pay for similar insurance coverage and the actual amount of their premiums. This implicit premium subsidy represents an unfunded obligation to the District. This obligation has not been valued or reported because the District reports its financial activity using the modified cash basis of accounting.

NOTE 7 - RISK MANAGEMENT:

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; business interruptions; errors and omissions; natural disasters; employee injuries and illnesses; and employee health and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

General and Casualty Insurance

The District is a member of the Missouri United School Insurance Council (MUSIC), a protected self-insurance program of approximately 400 Missouri Public School Districts. The District does not pay premiums to purchase insurance policies, but pays an assessment to be a member of this self-sustaining risk sharing group. Part of the assessment is used to purchase excess insurance for the group as a whole.

Self-Funded Insurance Fund

The District created an Employee Medical Plan Fund in July of 2000, for the administration of the District's employee health self-insurance program.

The accounting records of the Employee Medical Plan Fund are maintained on the modified cash basis of accounting. Revenues are recognized when collected and expenditures or expenses are recognized when payment is made. The Employee Medical Plan Fund is included in the General Fund in the accompanying financial statements. The balance in this fund was \$1,767,315, as of the year end.

NOTE 7 - RISK MANAGEMENT: (Continued)

Risk of Loss: The Employee Medical Plan Fund carries excess loss insurance to cover medical claims over a specified amount as follows:

Loss Limits:	
Specific Retention per person	\$ 95,000
Reimbursement Factor	100%
Specific Maximum limit per person	Unlimited
Estimated minimum annual aggregate retention amount	\$4,746,568
Maximum Limit of Reimbursement Liability	\$1,000,000

NOTE 8 - CONTINGENCIES:

Grant Audit - The District receives Federal grants and State funding for specific purposes that are subject to review and audit. These reviews and audits could lead to requests for reimbursement or to withholding of future funding for expenditures or expenses disallowed under or other noncompliance with the terms of the grants and funding. The District is not aware of any noncompliance with Federal or State provisions that might require the District to provide reimbursement.

Litigation - Various claims and lawsuits are possible against the District. In the opinion of District management, the potential loss on all claims and lawsuits will not be significant to the District's financial statements.

NOTE 9 - COMPENSATED ABSENCES:

Vacation time, personal business days, and sick leave days are considered as expenditures or expenses in the year paid. Non-certified employees receive one half of their daily rate times their years of service percentage multiplied by the number of accumulated days for reimbursement.

Certified employees receive \$45 per day times their years of service percentage multiplied by the number of accumulated days for reimbursement. As of the year ended, there were 25,675 certified and non-certified sick days accumulated. The liability would estimate approximately \$869,334, based on the average daily payout for the fiscal year.

NOTE 10 - TEACHERS' SALARIES:

Payroll checks written and dated in June, for July and August 2014 payroll from 2013-2014 contracts are included in the financial statements as an expenditure or expense paid in the month of June. This practice has been consistently followed in previous years.

NOTE 11 - TAXES:

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1, and are payable by December 31. All unpaid taxes become delinquent January 1, of the following year. The county collects the property taxes and remits them to the District on a monthly basis.

The District also receives sales tax collected by the State and remitted based on eligible pupil counts. The District is required to reduce its property tax levy by one-half the amount of sales tax estimated to be received in the subsequent calendar year. The District voted for a full waiver of the rollback for the year.

The assessed valuation of the tangible taxable property for the calendar year 2013 for purposes of local taxation was as follows:

Total **\$1,076,941,305**

The tax levy per \$100 of the assessed valuation of tangible taxable property for the calendar year 2013 for purposes of local taxation was as follows:

	<u>Unadjusted</u>	<u>Adjusted</u>
General Fund	\$ 1,2300	\$ 1,2300
Special Revenue Fund	1,1800	1,1800
Debt Service Fund	.3100	.3100
Capital Projects Fund	1500	1500
	\$ 2,8700	\$ 2,8700

The collection of current and delinquent property taxes during the fiscal year ended aggregated approximately 99% of the current assessment computed on the basis of the levy as shown above.

NOTE 12 - NEW PRONOUNCEMENTS

The District will be subject to new GASB Statement 68, Accounting and Reporting for Pensions, for the year ending June 30, 2015. The new statement relates to accounting and financial reporting issues and how pension costs and obligations are measured and reported in audited financial reports.

NOTE 13 - EVALUATION OF SUBSEQUENT EVENTS:

The District has evaluated subsequent events through November 5, 2014, the date which the financial statements were available to be issued.

CAMDENTON R-II SCHOOL DISTRICT
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
 GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2014

OTHER INFORMATION

	Original Budget	Final Budget	Actual	Variance
Revenues				
Local	\$ 14,604,478	\$ 14,604,478	\$ 14,690,922	\$ 86,444
County	241,500	241,500	276,750	35,250
State	1,128,000	1,128,000	1,414,673	286,673
Federal	2,662,630	2,662,630	2,999,698	336,068
Investment Income	44,000	44,000	12,477	(31,523)
Total Revenues	18,680,608	18,680,608	19,387,520	706,912
Expenditures				
Instruction	4,005,867	4,056,801	3,964,133	92,668
Student Services	575,484	575,484	593,612	(18,128)
Instructional Staff Support	1,467,356	1,420,922	1,491,753	(70,829)
Building Administration	895,135	895,135	827,669	67,466
General Administration and Central Services	707,685	707,685	794,189	(86,504)
Operation of Plant	4,455,106	4,555,106	4,313,628	241,478
Transportation	2,302,793	2,302,793	2,568,290	(265,498)
Food Service	1,183,484	2,183,484	2,081,304	102,180
Community Service	278,352	278,352	335,033	(56,681)
Total Expenditures	16,371,263	16,975,763	16,971,611	4,152
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,309,345	1,704,845	2,415,909	711,064
Other Financing Sources (Uses):				
Proceeds from Sales	-	-	3,950	3,950
Transfers (to) from Fund	(2,905,844)	(2,905,844)	(2,905,844)	-
Total Other Financing Sources (Uses)	(2,905,844)	(2,905,844)	(2,901,894)	3,950
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	(796,499)	(1,200,999)	(485,984)	715,014
Fund Balance, Beginning of Year	16,186,279	16,186,279	16,186,279	-
Fund Balance, End of Year	\$ 15,389,780	\$ 14,985,280	\$ 15,700,295	\$ 715,014

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SUPPLEMENTARY INFORMATION

CAMDENTON R-II SCHOOL DISTRICT
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
 SPECIAL REVENUE FUND
 FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Final Budget	Actual	Variance
Revenues				
Local	\$ 16,269,203	\$ 16,269,203	\$ 16,338,851	\$ 69,648
County	585,750	585,750	593,324	(7,574)
State	5,140,247	5,140,247	4,884,315	(255,932)
Federal	1,735,965	1,735,965	1,791,159	55,194
Investment Income	-	-	1,440	1,440
Other	115,000	115,000	76,517	(38,483)
Total Revenues	23,866,165	23,866,165	23,688,075	(178,090)
Expenditures				
Instruction	22,068,317	21,837,516	21,114,739	742,777
Student Services	978,477	978,477	964,660	14,017
Instructional Staff Support	1,437,374	1,238,174	1,065,433	152,741
Building Administration	1,837,387	1,837,387	2,009,462	(172,075)
General Administration and Central Services	575,998	575,998	575,882	116
Operation of Plant	154,298	154,298	3,028	(151,270)
Community Service	-	-	150,914	150,914
Total Expenditures	27,021,851	26,621,851	25,883,919	1,137,932
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,155,686)	(2,755,686)	(2,235,844)	519,844
Other Financing Sources (Uses):				
Transfers (to) from Fund	3,155,686	2,755,686	2,235,844	(919,844)
Total Other Financing Sources (Uses)	3,155,686	2,755,686	2,235,844	(919,844)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -

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Budget Law

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 67, RSMo, the District adopts a budget for each fund of the political subdivision.
2. Prior to July, the Assistant Superintendent, who serves as the budget officer, submits to the Board of Education a proposed budget for the fiscal year beginning on the following July 1. The proposed budget includes estimated revenues and proposed expenditures or expenses for all District funds. Budgeted expenditures or expenses cannot exceed beginning available monies plus estimated revenues for the year.
3. A public hearing is conducted to obtain taxpayer comments. Prior to its approval by the Board of Education, the budget document is available for public inspection.
4. Prior to July 1 the budget is legally enacted by a vote of the Board of Education.
5. Subsequent to its formal approval of the budget, the Board of Education has the authority to make necessary adjustments to the budget by formal vote of the Board. Adjustments made during the year are reflected in the budget information included in the financial statements.
6. Budgeted amounts are as originally adopted or as amended by the Board of Education.
7. Budgets for District funds are prepared and adopted on the modified cash basis (budget basis), recognizing revenues when collected and expenditures or expenses when paid. Budgets lapse at year end.

**INDEPENDENT AUDITOR'S REPORT ON MANAGEMENT'S
 ASSERTIONS ABOUT COMPLIANCE WITH SPECIFIED
 REQUIREMENTS OF MISSOURI LAWS AND REGULATIONS**

To the Board of Education of
 Camdenton R-III School District
 Camdenton, Missouri:

We have examined management's assertion that Camdenton R-III School District (the "District") complied with the requirements of Missouri laws and regulations regarding budgetary and disbursement procedures; accurate disclosure by attendance records of average daily attendance, resident membership on the last Wednesday of September and the number of students eligible to receive free and reduced price lunches on the last Wednesday of January; and accurate disclosure by pupil transportation records of the average daily transportation of pupils eligible and ineligible for state aid, the number of miles eligible and ineligible for state aid and the allowable costs for pupil transportation during the year ended June 30, 2014. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects with the aforementioned requirements during the year ended June 30, 2014.

This report is intended solely for the information and use of the Board of Education, management and the Missouri Department of Elementary and Secondary Education and is not intended to be and should not be used by anyone other than these specified parties.

Graves and Associates,
 CPAs, LLC

GRAVES AND ASSOCIATES, CPAs, LLC
 Jefferson City, Missouri

November 5, 2014

40
 3702 West Truman Boulevard, Suite 213 • Jefferson City, MO 65109
 573-893-7700 • Fax 573-893-6649

**STATE COMPLIANCE
 SECTION**

CAMDENTON R-III SCHOOL DISTRICT
 SCHEDULE OF SELECTED STATISTICS
 FOR THE YEAR ENDED JUNE 30, 2014

Type of audit performed: Yellow Book: X Single Audit: X

1. Calendar (Sections 160.041 and 171.031, RSMo)

- A. The number of actual calendar hours classes were in session and pupils were under the direction of teachers during this school year was as follows:

Kindergarten - A.M.	_____ Hours	Grades <u> 1-8 </u>	<u>1,097.20</u> Hours
Kindergarten - P.M.	_____ Hours	Grades <u> 9-12 </u>	<u>1,092.30</u> Hours
Kindergarten - Full-day	<u>1,097.20</u> Hours	Grades <u> JJC </u>	<u>1,032.00</u> Hours

- B. The number of days classes were in session and pupils were under the direction of teachers during this school year was as follows:

Kindergarten - Full-day	<u> 172 </u> Days	Grades <u> 1-8 </u>	<u> 172 </u> Days
		Grades <u> 9-12 </u>	<u> 172 </u> Days
		Grades <u> JJC </u>	<u> 172 </u> Days

2. Average Daily Attendance (ADA)

Regular Term	Full-time/ Part-time	Remedial	Total
Kindergarten - Full-Day	<u> 275.68 </u>	<u> 0.89 </u>	<u> 276.57 </u>
Grades <u> 1-8 </u>	<u> 2,382.37 </u>	<u> 32.15 </u>	<u> 2,414.52 </u>
Grades <u> 9-12 </u>	<u> 1,149.89 </u>	<u> 3.24 </u>	<u> 1,153.13 </u>
Grades <u> JJC </u>	<u> 1.88 </u>	<u> 0.00 </u>	<u> 1.88 </u>
Subtotal Regular Term			<u> 3,846.10 </u>
		Resident	Total
Summer School			
Subtotal		<u> 37.58 </u>	<u> 37.58 </u>
Total Regular Term Plus Summer School ADA			<u> 3,883.68 </u>

CAMDENTON R-III SCHOOL DISTRICT
 SCHEDULE OF SELECTED STATISTICS
 FOR THE YEAR ENDED JUNE 30, 2014

3. September Membership

	Full-Time & Part-Time	Total
September Membership FTE Count	<u>4,093.62</u>	<u>4,093.62</u>

4. Free and Reduced Priced Lunch FTE Count (Section 163.011(6), RSMo)

	Free & Reduced Total	Part-Time	Deseg in	Total
State FTE Total	<u>2,034.33</u>			<u>2,034.33</u>
	<u>277.00</u>			<u>277.00</u>
	<u>2,311.33</u>			<u>2,311.33</u>

**FEDERAL COMPLIANCE
 SECTION**

5. Finance

- A. As required by Section 162.401, RSMo, a bond was purchased for the District's treasurer in the total amount of \$ 50,000.
- B. The District's deposits were secured during the year as required by Section 110.010 and 110.020, RSMo. True
- C. The District maintained a separate bank account for the Debt Service Fund in accordance with Section 165.011, RSMo. True
- D. Salaries reported for educators in the October Core Data cycle are supported by payroll/contract records. True
- E. If a \$162,326 or 7% x SAT x WADA transfer was made in excess of adjusted expenditures, the board approve a resolution to make the transfer, which identified the specific projects to be funded by the transfer and an expected expenditure date for the projects to be undertaken. N/A
- F. The District published a summary of the prior year's audit report within thirty days of the receipt of the audit pursuant to Section 165.12 1, RSMo. True
- G. The district has a professional development committee plan adopted by the board with the professional development committee plan identifying the expenditure of seventy-five (75%) of one percent (1%) of the current year formula apportionment. True
- H. The amount spent for approved professional development committee plan activities was: \$98,447

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CAMDENTON R-III SCHOOL DISTRICT
 SCHEDULE OF SELECTED STATISTICS
 FOR THE YEAR ENDED JUNE 30, 2014

6. Transportation (Section 163.161, RSMo)

- A. The school transportation allowable costs substantially conform to 5 CSR 30-261.040, Allowable Costs for State Transportation Aid. True
- B. The District's school transportation ridership records are so maintained as to accurately disclose in all material respects the average number of regular riders transported. True
- C. Based on the ridership records, the average number of students (non-disabled K-12, K-12 students with disabilities and career education) transported on a regular basis (ADT) was:
 - Eligible ADT # 3,088.00
 - Ineligible ADT # 201.50
- D. The District's transportation odometer mileage records are so maintained as to accurately disclose in all material respects the eligible and ineligible mileage for the year. True
- E. Actual odometer records show the total district-operated and contracted mileage for the year was: # 799,282
 Of this total, the eligible non-disabled and students with disabilities route miles and the ineligible non-route and disapproved miles (combined) was:
 - Eligible Miles # 648,020
 - Ineligible Miles (Non-Route/Disapproved) # 151,262
- F. Number of days the District operated the school transportation system during the regular school year. 172

Camdenton R-III School District
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures(\$)
<i>Child Nutrition Cluster</i>			
United States Department of Agriculture Pass-Through Programs			
Passed-through MO DESE			
Noncash Food Distribution	10.555	015-002	\$ 168,676
School Food Services Lunch Payment	10.555	015-002	999,848
School Food Services Snack Payment	10.555	015-002	25,396
Total National School Lunch Program			1,193,920
School Breakfast Program	10.553	015-002	318,837
Total Passed-through MO DESE			1,512,757
Passed-through MO DESE			
Summer Food Service Program for Children	10.559	ERS04625218	13,872
Total Child Nutrition Cluster			1,526,629
<i>IDEA Cluster</i>			
Department of Education Pass-Through Programs			
Passed-through MO DESE			
ECSE	84.027	015-002	263,438
Assistive Technology Reimbursement	84.027	015-002	995
Sp Ed High Need Fund - Federal	84.027	015-002	11,948
Special Education Part B Entitlement	84.027	015-002	728,470
Sp Ed SET Training	84.027	015-002	100
Total IDEA Cluster			1,004,951
<i>Other Programs</i>			
Department of Education Pass-Through Programs			
Passed-through MO DESE			
Adult Education - Basic Grants to States	84.002	015-002	14,147
Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)	84.330	015-002	3,404
Portkins Career and Technical Education - Basic Grants to States	84.048	015-002	116,036
Title I Grants to Local Educational Agencies	84.010	015-002	980,994
Title IIA Improving Teacher Quality State Grants	84.367	015-002	191,040
Title III English Language Acquisition State Grants	84.365	015-002	13,149
Title VI B Rural Education	84.358	015-002	77,909
Twenty-First Century Community Learning Centers	84.287	015-002	696,960
Total Passed-through MO DESE			2,092,743
Passed-through Rolla Public School District			
Portkins Career and Technical Education - Basic Grants to States	84.048		1,984
Total Passed-through Rolla Public School District			1,984
United States Department of Agriculture Pass-Through Programs			
Passed-through MO DESE			
Fresh Fruit and Vegetable Program	10.562	015-002	5,000
Total Department of Agriculture			5,000

Camdenton R-III School District
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2014

Direct Programs			
U.S. Department of Education			
Federal Pell Grant Program	84,063	\$	25,790
Total U.S. Department of Education			25,790
U.S. Department of Justice			
Passed Through the City of Camdenton			634
Secure Our Schools	16,710		634
Total U.S. Department of Education			634
Total Expenditures of Federal Awards		\$	4,657,733

BASIS OF PRESENTATION:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the District and is presented on the modified cash basis of accounting which is a comprehensive basis of accounting other than GAAP. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

FOOD DISTRIBUTION:

Non-monetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. As of the year ended, the District had food commodities of \$4,482 in inventory.



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

To the Board of Education of
 Camdenton R-III School District
 Camdenton, Missouri:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component unit, and each major fund of the Camdenton R-III School District (the "District"), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 5, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. They are identified as items 2012-1 and 2012-2.

Compliance and Other Matters

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

The District's Response to Findings

The District's responses to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

GRAVES AND ASSOCIATES,
 CPAs, LLC
 GRAVES AND ASSOCIATES, CPAs, LLC
 Jefferson City, Missouri

November 5, 2014



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

To the Board of Education of
 Camdenton R-III School District
 Camdenton, Missouri:

Report on Compliance for Each Major Federal Program

We have audited Camdenton R-III School District's (the "District") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2014. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

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

Graves and Associates,
CPAs, LLC

GRAVES AND ASSOCIATES, CPAs, LLC
Jefferson City, Missouri

November 5, 2014

CAMDENTON R-III SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

Type of Auditor's Report issued: Unqualified

Internal Control Over Financial Reporting:

- Material weakness(es) identified? ___ Yes X No

- Significant deficiency identified that are not considered to be material weaknesses? X Yes ___ None Reported

- Noncompliance material to financial statements noted? ___ Yes X No

Federal Awards:

Internal Control Over Major Programs:

- Material weakness(es) identified? ___ Yes X No

- Significant deficiency identified that are not considered to be material weaknesses? ___ Yes X None Reported

Type of Auditor's Report Issued On Compliance for Major Programs: Unqualified

Any audit findings disclosed that required to be reported in accordance with section 510(A) of Circular A-133? ___ Yes X No

CAMDENTON R-III SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014

SECTION I - SUMMARY OF AUDITOR'S RESULTS (Continued)

Identification of Major Programs:

CFDA Number (s)	Name of Federal Program or Cluster
	<u>U.S. Department of Agriculture:</u>
	Passed Through from Missouri Department of Elementary and Secondary Education:
84.027	Special Education Cluster
84.287	Twenty-First Century Community Learning

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: \$ 300,000

Auditee qualified as low-risk? X Yes ___ No

SECTION II - FINANCIAL STATEMENTS FINDINGS

2012-1: Segregation of Duties (Resubmitted)

Condition: As in many smaller to medium-sized organizations, it is difficult to obtain proper segregation of duties due to the limited number of employees.

Criteria: Duties should be segregated so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction. The District has mitigating controls in place, but it is not possible to have segregation in all areas.

Effect: Due to the limited number of employees, the District might not prevent, or detect and correct misstatements on a timely basis in the normal performance of duties.

Recommendation: We recognize that because of limited resources and personnel, management may not be able to achieve a proper segregation of duties. However, professional standards require that we bring this lack of segregation of duties to your attention. We recommend management continue to review these processes accordingly to optimize the functionality of internal controls.

Response/Current Status: The District recognizes that the limited number of employees prohibits proper segregation of duties in all areas. The District will continue to review these processes accordingly to optimize the functionality of internal controls.

CAMDENTON R-III SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014

2012-2: Oversight of the Financial Reporting Process (Resubmitted)

Condition: The District's management is responsible for establishing and maintaining internal control over financial reporting and for the fair presentation of the financial statements and related note disclosures in conformity with *Governmental Accounting Standards*.

Criteria: The District has staff in place to carry out internal accounting and reporting. However, the District does not have accounting professionals with the knowledge, experience, and training to prepare financial statements in accordance with *Governmental Accounting Standards*.

Effect: The District relies on the external auditor to prepare the financial statements in accordance with *Governmental Accounting Standards*, in addition to the performance of the annual audit.

Recommendation: We recognize that the District may not have the resources to have an accounting professional on staff with the knowledge, experience, and training to prepare governmental financial statements in conformity with *Governmental Accounting Standards*. However, we recommend that management continue to increase their knowledge of financial reporting.

Response/Current Status: The District does not have the resources to hire additional accounting personnel with the knowledge, experience, and training to prepare the financial statements in accordance with *Governmental Accounting Standards*. The District does, however, have staff with sufficient knowledge to understand and take responsibility for the basic financial statements.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

COMMUNICATION OF AUDIT RESULTS

CAMDENTON R-III
SCHOOL DISTRICT

June 30, 2014

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 5, 2014.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction of Use

This information is intended solely for the use of the Board of Education and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Graves and Associates,
CPAs, LLC

GRAVES AND ASSOCIATES, CPAs, LLC
Jefferson City, Missouri



November 5, 2014

To the Board of Education of
Camdenton R-III School District
Camdenton, Missouri:

We have audited the financial statements of the governmental activities, the aggregate discretely presented component unit, and each major fund of Camdenton R-III School District (the "District") for the year ended June 30, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 19, 2013. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2014. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the District's financial statements was:

Management's estimate of the amount of revenue in the budgeting process. It is based on prior year actual amounts and the current year assessed valuation and levy. We evaluated the key factors and assumptions used to develop the revenue budget amount in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of FDIC and pledged collateral in Note 2, to the financial statements. Missouri state statutes require this to be done.

The financial statements disclosures are neutral, consistent, and clear.

LEGAL NOTICE

In compliance with state school statutes, the Camdenton R-III School District will accept a declaration of candidacy from any person interested in running for a position on the School Board, who meets the qualifications, in the April 7, 2015, election. Persons interested may file with personnel at the Superintendent's Office, located in the Administration Building of the Camdenton R-III Schools, 172 DARE Blvd., Camdenton, MO 65020.

Filing will begin on December 16, 2014, at 8:00 a.m. Candidates filing on the first day will be listed on the ballot in random order. Filing will continue during the District's regular business hours, which are Monday through Friday from 8:00 a.m. to 4:30 p.m. Filing will not occur on days that the School District's offices are closed due to inclement weather. Filing will also not occur on the following holidays when the School District's offices are closed: December 22 through January 2. Filing will end on January 20, 2015, at 5:00 p.m.

There are two positions available for three-year terms.

To be published: December 2, 2014

January 13, 2015

**CHS Early Graduates for Board Approval
2014-2015**

Crystal Andrews
Kylee Bethel
Harmony Burke
Cody Burns
Nicole Dampier
Morgan Dannatt
Courtney Ezzell
Shawn Frazier
Megan Gericke
Tiffani Jones
Jordan Major
Sabrina Martin
MacKenzie McGuire
Katilyn Nash
Kaitlyn O'Haro
Kati Perik
Lyndsay Reeves
Seth Sassmann
Abby Schaumburg
Elizabeth Smith
Kirstin Thompson
Sierra Weber
Laura Wenzel (added on November 7, 2014)
Alex Wilsman
Martina Wilson

Information regarding students' plans after graduation:

- College = 13
- Work in the Spring, College in the Fall = 9
- Military = 1
- Work = 2

Course Number: Close to the business dept Course Title: Leadership In Action

District Department: Practical Art Graduation Department: Practical Art

Request Effective Date: ASAP

(Complete any of the following that apply) (Circle appropriate choice)

Abbreviated Title (20 character max) Leadership In Action Subject Type: Reg
 Subject Term Type: Sem
5 Credits per Semester Weight: Reg
10 Grade Level for Curriculum Honors: No
24 Preferred Class Size Grade Level 10 To 12
 Used for Grading Used for Core GPA
 Used for Core Scheduling Used for HS Transcript
 Used for Marking Attendance

State Reporting:

State Code State Type Code
 State Program Code State Sequence Code
 State Testing Method Career-Ed Code
 State Delivery Method State Minutes Per Week

Detailed Course Description (type below):

This project based leadership course develops student understanding and skills in such areas as emotional intelligence, professional development, and communication. Students acquire an understanding and appreciation of the need for leadership at school, at home, and in the community. The capstone activity of the course is the implementation of a service-learning project. Throughout the course, students are presented problem-solving situations for which they must apply academic and critical-thinking skills. Formal reflection is an on-going component of the course.

Signatures: [Signature] Counselor October 15, 2014 Date
[Signature] Principal October 16, 2014 Date
[Signature] Superintendent 10-16-2014 Date
 Board Approval _____ Date

Getting Started: What planning is needed to lead to project success?

Days 9-35

- Follow directions
- Apply active listening skills
- Determine personal vision
- Explain the nature of effective communications
- Demonstrate appropriate creativity
- Make decisions
- Use consensus-building skills
- Set personal goals
- Develop project plan
- Identify resources needed for project
- Demonstrate negotiation skills
- Assessment

Creating the Project: What skills and abilities will lead to project success?

Days 36-64

- Demonstrate ethical work habits
- Use teamwork skills
- Participate in group discussions
- Use time-management principles
- Demonstrate problem-solving skills
- Coach others
- Initiate project work.
- Manage projects
- Continue project work.
- Assessment

Implementing the Project: How can the project be improved?

Days 65-78

- Lead change
- Persuade others
- Use appropriate assertiveness
- Use conflict-resolution skills
- Demonstrate adaptability
- Carry out project.

Evaluating Project Success: How could leadership skills improve project success?

Days 79-90

- Recognize/Reward others for their efforts and contributions
- Make oral presentations
- Explain the use of feedback for personal growth
- Assessment

New Course Proposal

Course: Lead!

Description:

This project based leadership course develops student understanding and skills in such areas as emotional intelligence, professional development, and communication. Students acquire an understanding and appreciation of the need for leadership at school, at home, and in the community. The capstone activity of the course is the implementation of a service-learning project. Throughout the course, students are presented problem-solving situations for which they must apply academic and critical-thinking skills. Formal reflection is an on-going component of the course.

Pre-Requisites: None
 Length: 1 Semester
 Grade Levels: 10-12

Learner Outcomes:

- Understanding Leadership
- Getting Started: What planning is needed to lead to project success?
- Creating the Project: What skills and abilities will lead to project success?
- Implementing the Project: How can the project be improved?

Syllabus:

Orientation

Days 1-2

- What is the course about? Explain the goals of the Lead! course
- What is service learning? Explain the nature of service learning
- What are CTSOs? Discuss the purposes of CTSOs and their activities
- What are course expectations? Describe classroom operations and procedures

Understanding Leadership

Days 3-8

- What is leadership? Explain the concept of leadership
- How do leaders relate to others? Describe the nature of emotional intelligence
- Do you possess leadership abilities? Describe the nature of emotional intelligence and Assess personal strengths and weaknesses

Scott's Concrete

573-346-2450 Toll-Free 888-346-2450

Dispatch 573-317-0921

Hurricane Deck Playground Equ.

- 2 - sets of monkey bars
- 3 - coil spring rocking animals
 - 1 - Duck 1 - worm 1 - horse
- 2 - complete basket ball goals

- 1 - coil spring rocking car
(tires included)

Old Maintenance Building.

- 1 - tennis net
- 1 - real good tether ball pole
(complete)
with ball
- 1 - tether ball pole without ball

came from Orangel Beach
1 - yellow well climbing rope

www.scottsconcrete.biz

Concreting the entire lake area since 1954

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A Guide to Transportation Alternatives

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A Guide to Transportation Alternatives
November 2010

Transportation Alternatives Program (TAP) is administered under the Moving Ahead for Progress in the 21st Century Act (MAP-21) to provide for a variety of innovative transportation projects, including safety and security projects, transit projects, bicycle and pedestrian projects, and other projects that are eligible for TAP funding. TAP projects are funded through the Department of Transportation's (DOT) TAP program. The purpose of this document is to provide information to potential applicants regarding the TAP program, including the types of projects eligible for funding, the application process, and the selection process. This document is intended to provide a general overview of the TAP program and is not intended to constitute a contract or any other legal instrument. For more information, please contact the TAP program manager at (202) 366-1111.

Transportation Alternatives Authority

The Transportation Alternatives Authority (TAA) is a federal agency established to administer the TAP program. The TAA is responsible for the selection and funding of TAP projects. The TAA is located at 1200 New York Avenue, NE, Washington, DC 20003. For more information, please contact the TAA at (202) 366-1111.

For more information, please contact the TAP program manager at (202) 366-1111. The TAP program is a competitive process, and projects are selected based on the quality of the application and the project's potential to benefit the community. The TAP program is a key component of the DOT's efforts to improve the nation's transportation infrastructure and promote sustainable transportation.

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15. Evaluate the overall quality of the project (does it meet the goals of the program, is it a high priority project, does it have a high potential for success, etc.)
16. Evaluate the project's potential for long-term success (does it have a high potential for long-term success, is it a high priority project, etc.)
17. Evaluate the project's potential for long-term success (does it have a high potential for long-term success, is it a high priority project, etc.)
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21. Evaluate the project's potential for long-term success (does it have a high potential for long-term success, is it a high priority project, etc.)
22. Evaluate the project's potential for long-term success (does it have a high potential for long-term success, is it a high priority project, etc.)
23. Evaluate the project's potential for long-term success (does it have a high potential for long-term success, is it a high priority project, etc.)
24. Evaluate the project's potential for long-term success (does it have a high potential for long-term success, is it a high priority project, etc.)

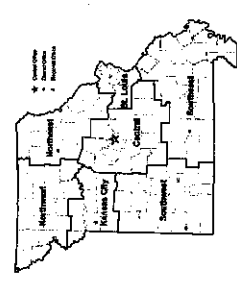
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PROPOSED ESTIMATE
Total project cost: \$1,000,000

Category	Amount
Construction	\$800,000
Professional Services	\$100,000
Other	\$100,000
Total	\$1,000,000

Please provide a detailed estimate of construction cost for materials, labor, and other resources. The estimate should be based on current market prices and should include a breakdown of the costs for each category. The estimate should be provided in a separate document and should be submitted with the application. The estimate should be provided in a separate document and should be submitted with the application.

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1. Does the applicant have a valid TAP account with the Maryland Department of Transportation (MDOT)?
2. Is the project a safety project, transit project, bicycle and pedestrian project, or other project eligible for TAP funding?
3. Is the project a high priority project?
4. Is the project a high priority project?
5. Is the project a high priority project?
6. Is the project a high priority project?
7. Is the project a high priority project?
8. Is the project a high priority project?
9. Is the project a high priority project?
10. Is the project a high priority project?

Application
2014 Transportation Alternatives Program
Central District

1. Project Title
2. Project Location
3. Project Description
4. Project Budget
5. Project Schedule
6. Project Contact Information
7. Project Sponsor
8. Project Justification
9. Project Impact
10. Project Evaluation

Please provide a detailed description of the project, including the project's goals, objectives, and expected outcomes. The description should be provided in a separate document and should be submitted with the application. The description should be provided in a separate document and should be submitted with the application.

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11. Project Location
12. Project Description
13. Project Budget
14. Project Schedule
15. Project Contact Information
16. Project Sponsor
17. Project Justification
18. Project Impact
19. Project Evaluation
20. Project Evaluation

Please provide a detailed description of the project, including the project's goals, objectives, and expected outcomes. The description should be provided in a separate document and should be submitted with the application. The description should be provided in a separate document and should be submitted with the application.

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District Professional Development Plan
2014-2015

Goals
Maintain and encourage professional growth of new and experienced teachers and support staff of Camberton R-III District.

Strategies
I. (Strategic Plan Goal Area: High Quality Teachers Objective: Provide professional development to enhance classroom instruction) We will offer collegial support and practical assistance to beginning teachers to help polish their skills and improve their chances for success and encourage them to stay in the teaching profession. Mentor teachers are teachers working with beginning teachers (new to the profession). We will have a new mentor program in one district or in a building, but having experience in the field of education.

- > Have a mentor a teacher who has completed the mentor application process and been selected by the building principal assigned to each new staff member and provide an orientation before school starts and midway during the year to help the beginning teacher accomplish the goals identified in the Professional Development Plan and acquire knowledge of effective instructional practice.
- > Ensure that each beginning teacher has an annual "Professional Development Day" where they will receive discipline understandings of district policies, and use of curriculum guides, equipment, and materials.
- > Assign teachers with certification up-grades.
- > Provide district approved in-service on "Mentoring" to assist the mentor teachers.
- > Update Mentoring Handbook and maintain it on the school website.
- > Offer in-services pertaining to completion of Professional Development Plan.
- > Collect data from new teachers and their mentors (e.g. preceptual surveys and other data relevant to the growth of the new teachers)

- > Conduct a three day New Teacher Orientation to familiarize new staff members with the policies and procedures at Camberton Schools.
- > Conduct New Teacher Academy on a weekly basis for beginning teachers in the district. Offer uncontracted time for mentors and new teachers to collaborate and have conversation.
- > Continue in ongoing curriculum for the second year of mentoring required of all beginning teachers in the school district.

II. (Strategic Plan Goal Area: High Quality Teachers Objective: Provide professional development to enhance classroom instruction. Objective: Enhance incentives for teachers) We will expand professional development activities to enhance the quality of the staff as they work to meet the objectives of the District School Improvement Plan.

- > Conduct a needs assessment of all faculty members annually to aid in the development of an annual schedule for district to meet the goal of increasing student achievement and success.
- > Have staff members evaluate all in-service workshops that our district offers to assess the strengths and weaknesses and use this information to improve future in-service days.
- > Provide district sponsored Professional Development days during the school year.
- > Provide for district-wide collaboration time on early release days.
- > Provide districts sponsored in-service and grant district salary schedule credit for participation.
- > Train Professional Development Committee members as needed to ensure implementation of site capabilities.

Committee and Vertical Teams continue to function.

Strategies

- > Each committee team will continue to make recommendations for changes on an annual basis.
- > The Technology Committee will continue to develop and implement the District Technology Plan.
- > Continue to provide district approved in-service related to technology and assessment.

K. (Strategic Plan Goal Area: Student Performance Objective: Educators will improve student learning through the implementation of research based strategies and school reform initiatives) We will continue to evaluate our curriculum and instructional program to meet the requirements of the MSP 5 and the Missouri Learning Standards implementation in the state of Missouri.

Strategies

- > Involve building principals and maintain content specific curriculum development committees to assist in the implementation of the Grade Level Expectations and the Missouri Learning Standards in each curriculum area at each level and assessment system.
- > Resume the continued inclusion of representatives of the community, school board, parents, and teachers and administrators from each level on the various curriculum development committees.

X. We will continue to prepare for future MSP reviews.

XI. We will maintain and make available a current Professional Development Manual.

XII. We will evaluate the District Professional Development Program annually.

Strategies

- > Work with building level administrators to review guidelines on how many members each building committee should have and how they will be selected.
- > Retain a district level Professional Development Committee to assist the building leadership teams and maintain oversight responsibility for professional development. The district PDC member staff serve as their building PDC representative.
- > Maintain building level staff development goals and guidelines.
- > Bulletin posted on district website.
- > Include information for teachers of district policy as needed.
- > Include information on building level professional development activities.

VII. (Strategic Plan Goal Area: Student Performance Objective: Educators will improve student learning through the implementation of research based strategies and school reform initiatives. Strategic Plan Goal Area: High Quality Teachers Objective: Enhance incentives for teachers) We will provide adequate for teacher participation in professional development. We will provide adequate for teacher participation in weekends and evening hours as approved by the school administration.

Strategies

- > Continuously update curriculum as determined by the school administration to include:
 - Review curriculum to meet MSP 5 expectations.
 - Revise curriculum to incorporate Missouri Learning Standards.
 - Create common assessments based on the Missouri Learning Standards.
- > Implementation of school improvement and professional development through the AdvanED/North Central and MSP processes.

> Continue to provide professional development for the purpose of aligning appropriate assessment/grading strategies.

> Maintain a focus on providing professional development for mathematical instructional strategies and literacy education.

VIII. (Strategic Plan Goal Area: Student Performance Objective: Educators will improve student learning through the implementation of research based strategies and school reform initiatives). We recommend that the Assessment Committee, the Technology

Vendor Name	Invoice Description	PO Number	Amount
Ameren Missouri	OBE Electric		32.25
Ameren Missouri	OBE Electric		2,000.57
Total Ameren Missouri			2,032.82
AT&T	OBE Telephone		246.64
AT&T	HDE Telephone		239.14
Total AT&T			485.78
AT&T Long Distance	HDE, OBE, Horizons Long Distance		59.21
Total AT&T Long Distance			59.21
Basham, Stephanie R	Mileage, Food Reimbursement		224.07
Total Basham, Stephanie R			224.07
Charter	Campus Local, Long Distance, OBE Fiber		1,867.27
Total Charter			1,867.27
City of Camdenton			5,792.26
Total City of Camdenton			5,792.26
City of Osage Beach	OBE Water/Sewer		241.57
City of Osage Beach	OBE Water/Sewer		46.18
Total City of Osage Beach			287.75
Crabtree Farm, Inc.	Lettuce		539.00
Crabtree Farm, Inc.	Lettuce		315.00
Crabtree Farm, Inc.	Lettuce		525.00
Crabtree Farm, Inc.	Lettuce		505.00
Total Crabtree Farm, Inc.			1,884.00
Eidson, Jane	Travel Expense Reimbursement		572.93
Total Eidson, Jane			572.93
Sho-Me Technologies	Ethernet		975.98
Total Sho-Me Technologies			975.98
Sunrise Beach Water System	HDE - Water		948.62
Total Sunrise Beach Water System			948.62
The Food Bank for Central & NE MO	Buddy Packs - Camdenton R-III Schools R-III		200.00
The Food Bank for Central & NE MO	Buddy Packs - Camdenton R-III Schools		180.00
Total The Food Bank for Central & NE MO			380.00
Grand Total			15,510.69

Table with columns: Check #, Payee, Amount, Date. Includes checks for 700-3320, 700-3321, 700-3322, etc.

Table with columns: Check #, Payee, Amount, Date. Includes checks for 700-3323, 700-3324, 700-3325, etc.

Table with columns: Check #, Payee, Amount, Date. Includes checks for 700-3326, 700-3327, 700-3328, etc.

Table with columns: Check #, Payee, Amount, Date. Includes checks for 700-3329, 700-3330, 700-3331, etc.

Table with columns: Check #, Payee, Amount, Date. Includes checks for 700-3332, 700-3333, 700-3334, etc.

Table with columns: Check #, Payee, Amount, Date. Includes checks for 700-3335, 700-3336, 700-3337, etc.

Table with columns: Check #, Payee, Amount, Date. Includes checks for 700-3338, 700-3339, 700-3340, etc.

Table with columns: Check #, Payee, Amount, Date. Includes checks for 700-3341, 700-3342, 700-3343, etc.

Table with columns: Check #, Payee, Amount, Date. Includes checks for 700-3344, 700-3345, 700-3346, etc.

Board of Education

Check Preview Addendum

Table with columns: Vendor Name, Invoice Number, Invoice Description, PO Number, Amount. Includes vendors like A/B Retail & Sales, A/B Retail & Sales, A/B Retail & Sales, etc.

November 10, 2014

Board of Education

Check Preview Addendum

Table with columns: Vendor Name, Invoice Number, Invoice Description, PO Number, Amount. Includes vendors like Classroom Direct, Educational Technology, Educational Technology, etc.

November 10, 2014

Board of Education

Check Preview Addendum

Table with columns: Vendor Name, Invoice Number, Invoice Description, PO Number, Amount. Includes vendors like Lacko Electric Cooperative, Lacko Electric Cooperative, Lacko Electric Cooperative, etc.

November 10, 2014

Board of Education

Check Preview Addendum

Table with columns: Vendor Name, Invoice Number, Invoice Description, PO Number, Amount. Includes vendors like Bowling Electric, Bowling Electric, Bowling Electric, etc.

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November 10, 2014

Board of Education

Purchasing Card Payments

October 2014

Vendor Name

Amazon.Com
Amazon.Com

PO Number

700-2361
700-3190

Invoice Number

109-6948074-0132205
364741042

Invoice Description

The Art of Coaching
Tierce Conversations

Amount

195.24
22.56

Grand Total

217.80

DRAFT

Vendor Name	Invoice Number	Invoice Description	PO Number	Amount
CDMCDA	All State Choir	Choir & Music Fees, T Shirts	105-4423	768.00
Total CDMCDA				768.00
Davenport Group	93118	Dell Latitude 6540	805-3622	1,314.00
Total Davenport Group				1,314.00
Downhome Productions	November 11, 2014	Veteran's Day Ceremony		8,675.00
Total Downhome Productions				8,675.00
eSpecial Needs, LLC	122541	Z Vibe Travel Kit	410-3971	79.17
Total eSpecial Needs, LLC				79.17
Govconnection, Inc	51953937	Credit Chrome OS	805-1687	(240.39)
Govconnection, Inc	51949335	Credit Chrome OS	805-1857	(240.39)
Govconnection, Inc	51916661	Chrome OS	805-1857	240.39
Total Govconnection, Inc				(240.39)
John Graham - Management Services	11/8/2014	3rd Pyant Admin Audit		5,000.00
Total John Graham - Management Services				5,000.00
Grand Total				15,595.78



Board of Education

Treasurer's Report

October 2014

	Inc. Operations	Teachers	Capital Proj.	Bond	Sub Total	Debt Service	Grand Total	Medical SI Acct
Beg Bal	13,243,871.35	101,852.22	4,919,090.98	16,937,871.61	35,202,686.16	1,146,677.14	36,349,363.30	1,543,411.31
Rev. Rec	493,623.78	919,375.25	4,186.85	651.66	1,417,837.54	9,948.05	1,427,785.59	395,784.46
Expend.	1,535,922.96	2,115,314.92	285,715.59	1,326,470.74	5,263,424.21	600.00	5,264,024.21	375,816.94
*Adjustment	1,106,793.70	1,106,793.70						
Ending Bal	11,094,778.47	12,706.25	4,637,562.24	15,612,052.53	31,357,099.49	1,156,025.19	32,513,124.68	1,563,378.83
Prev. Year	11,963,701.11	-	4,235,661.66	4,265,775.10	20,465,137.87	1,190,313.01	21,655,450.88	1,438,570.74
YTD Interest	2,275.81	69.10	2.93	2,640.26	4,988.10	298.51	5,286.61	217.85
YTD Sum.								
Beg Bal	15,700,288.95		6,293,566.49	21,784,166.83	43,778,022.27	2,268,966.79	46,046,989.06	1,767,315.91
Rev Budget	19,373,789.00	23,450,061.00	934,779.00	3,400,000.00	47,158,629.00	3,353,887.00	50,512,516.00	
Rev YTD Actual	1,544,238.07	3,608,619.55	25,229.95	2,640.26	5,180,727.83	98,205.07	5,278,932.90	1,115,996.78
Exp Budget	16,975,339.72	26,806,827.54	4,742,845.00	24,090,787.00	72,615,799.26	2,760,476.00	75,376,275.26	
EXP YTD Actual	4,842,954.85	4,702,707.00	1,681,234.20	6,174,754.56	17,401,650.61	1,211,146.67	18,612,797.28	1,519,933.86
*Adjustment	1,306,793.70	1,106,793.70			200,000.00		200,000.00	200,000.00
Ending Bal	11,094,778.47	12,706.25	4,637,562.24	15,612,052.53	31,357,099.49	1,156,025.19	32,513,124.68	1,563,378.83
Bank Recon								
FNB Payroll	-	*MSI Transfer	\$200,000					
Central A/P	1,425,416.97	*Zero Teacher	\$1,106,793.70					
Central Payroll	3,016,877.06							
Revolving	3,000.00							
Cred Card FNB	-							
Mosip 2013 Bond	15,612,047.53					32,513,124.68	Fund Accounts	
Escrow 0150022007	108,000.00							
Escrow 0150022008	113,793.00							
Central Debt Acct	119,536.28							
Mosip Debt Acct	2,133,223.26							
MOSIP	9,806,005.16							
Central Lunch Acct.	141,928.71							
Cred Card Central	33,296.71							
Grand Total	32,513,124.68							32,513,124.68
								Bank Accounts
								<u>0.00</u>
Medical SI Acct.	1,563,378.83							

Monthly Financial Report

	Incidental	Teachers	Capital Projects	Bond/Lease	Sub Total	Debt Service	Total All Funds	Med. SI Acct
Oct Opening Balance	\$ 13,243,871.35	\$ 101,852.22	\$ 4,919,090.98	\$ 16,937,871.61	\$ 35,202,686.16	\$ 1,146,677.14	\$ 36,349,363.30	\$ 1,543,411.31
October								
2014 Ending Balance	\$ 11,094,778.47	\$ 12,706.25	\$ 4,637,562.24	\$ 15,612,052.53	\$ 31,357,099.49	\$ 1,156,025.19	\$ 32,513,124.68	\$ 1,563,378.63
2013 Ending Balance	\$ 11,963,701.11	\$ -	\$ 4,235,661.66	\$ 4,265,775.70	\$ 20,465,137.87	\$ 1,190,313.01	\$ 21,655,450.88	\$ 1,438,570.74
2012 Ending Balance	\$ 10,837,220.00	\$ -	\$ 3,892,145.00	\$ 1,856,308.00	\$ 16,585,673.00	\$ 1,160,600.00	\$ 17,746,273.00	\$ 1,944,978.00
2011 Ending Balance	\$ 8,805,021.00	\$ -	\$ 4,975,679.00	\$ 1,377,142.00	\$ 15,157,842.00	\$ 851,668.00	\$ 16,009,510.00	\$ 1,849,343.00
2010 Ending Balance	\$ 8,764,556.00	\$ (440.00)	\$ 2,775,181.00	\$ 1,698,104.00	\$ 13,237,400.00	\$ 941,071.00	\$ 14,178,471.00	\$ 1,086,260.00
2009 Ending Balance	\$ 8,742,118.00	\$ 54,987.00	\$ 1,794,746.00	\$ 1,654,136.00	\$ 12,245,987.00	\$ 868,389.00	\$ 13,114,376.00	\$ 1,380,987.00
2008 Ending Balance	\$ 9,140,931.00	\$ (130,857.00)	\$ 237,292.00	\$ 1,464,089.00	\$ 10,711,455.00	\$ 786,402.00	\$ 11,497,857.00	\$ 2,069,608.00
2007 Ending Balance	\$ 8,142,210.00	\$ 175,364.00	\$ (33,515.00)	\$ 1,116,256.00	\$ 9,400,315.00	\$ 846,025.00	\$ 10,246,340.00	\$ 2,040,016.00
2006 Ending Balance	\$ 8,000,671.00	\$ (652,424.00)	\$ 92,293.00	\$ 922,621.00	\$ 8,363,161.00	\$ 516,617.00	\$ 8,879,778.00	\$ 2,647,375.00
2005 Ending Balance	\$ 5,848,053.00	\$ (598,682.00)	\$ 10,108.00	\$ 979,263.00	\$ 6,238,762.00	\$ 569,482.00	\$ 6,808,224.00	\$ 1,922,365.00
October								
2014 Receipts	\$ 493,623.78	\$ 919,375.25	\$ 4,186.85	\$ 651.66	\$ 1,417,837.54	\$ 9,948.05	\$ 1,427,785.59	\$ 395,784.46
2013 Receipts	\$ 503,052.88	\$ 779,659.26	\$ 3,938.11	\$ 146.77	\$ 1,286,797.02	\$ 7,298.37	\$ 1,294,095.39	\$ 380,603.11
2012 Receipts	\$ 434,707.00	\$ 968,624.00	\$ 3,056.00	\$ 6,803.00	\$ 1,411,190.00	\$ 5,380.00	\$ 1,416,580.00	\$ 371,499.00
2011 Receipts	\$ 379,414.00	\$ 773,706.00	\$ 3,181.00	\$ 9,543.00	\$ 1,165,844.00	\$ 7,737.00	\$ 1,173,581.00	\$ 417,484.00
2010 Receipts	\$ 388,968.00	\$ 993,940.00	\$ 176,200.00	\$ 44,050.00	\$ 1,603,159.00	\$ 5,074.00	\$ 1,608,233.00	\$ 360,538.00
2009 Receipts	\$ 429,225.00	\$ 922,579.00	\$ 68,436.00	\$ 17,109.00	\$ 1,437,349.00	\$ 5,006.00	\$ 1,442,355.00	\$ 476,162.00
2008 Receipts	\$ 557,849.00	\$ 861,268.00	\$ 13,202.00	\$ 4,169.00	\$ 1,436,488.00	\$ 12,214.00	\$ 1,448,702.00	\$ 317,112.00
2007 Receipts	\$ 406,346.00	\$ 1,075,456.00	\$ 7,668.00	\$ 2,694.00	\$ 1,492,166.00	\$ 4,868.00	\$ 1,497,034.00	\$ 299,620.00
2006 Receipts	\$ 740,577.00	\$ 803,881.00	\$ 59,839.00	\$ 4,260.00	\$ 1,608,657.00	\$ 5,400.00	\$ 1,614,057.00	\$ 300,586.00
2005 Receipts	\$ 708,897.00	\$ 526,735.00	\$ 6,748.00	\$ 4,137.00	\$ 1,246,518.00	\$ 3,994.00	\$ 1,250,512.00	\$ 282,405.00
October								
2014 Expenditures	\$ 1,535,922.96	\$ 2,115,314.92	\$ 285,715.59	\$ 1,326,470.74	\$ 5,263,424.21	\$ 600.00	\$ 5,264,024.21	\$ 375,816.84
2013 Expenditures	\$ 1,592,823.24	\$ 2,072,372.04	\$ 173,588.31	\$ 313,259.32	\$ 4,152,042.91	\$ -	\$ 4,152,042.91	\$ 466,209.06
2012 Expenditures	\$ 1,629,775.00	\$ 2,016,120.00	\$ 85,887.00	\$ -	\$ 3,731,782.00	\$ -	\$ 3,731,782.00	\$ 441,950.00
2011 Expenditures	\$ 1,479,646.00	\$ 1,969,602.00	\$ 69,316.00	\$ -	\$ 3,518,564.00	\$ -	\$ 3,518,564.00	\$ 224,607.00
2010 Expenditures	\$ 1,301,703.00	\$ 1,937,888.00	\$ 536,623.00	\$ -	\$ 3,776,014.00	\$ -	\$ 3,776,014.00	\$ 358,839.00
2009 Expenditures	\$ 1,369,789.00	\$ 1,927,354.00	\$ 232,152.00	\$ -	\$ 3,529,305.00	\$ -	\$ 3,529,305.00	\$ 318,708.00
2008 Expenditures	\$ 1,406,970.00	\$ 1,838,963.00	\$ 554,978.00	\$ -	\$ 3,800,911.00	\$ -	\$ 3,800,911.00	\$ 231,342.00
2007 Expenditures	\$ 1,436,380.00	\$ 1,751,020.00	\$ 259,719.00	\$ -	\$ 3,447,119.00	\$ -	\$ 3,447,119.00	\$ 320,664.00
2006 Expenditures	\$ 1,142,568.00	\$ 1,607,548.00	\$ 109,499.00	\$ -	\$ 2,859,618.00	\$ -	\$ 2,859,618.00	\$ 244,425.00
2005 Expenditures	\$ 1,266,816.00	\$ 1,363,133.00	\$ 174,879.00	\$ -	\$ 2,824,830.00	\$ -	\$ 2,824,830.00	\$ 236,416.00

YTD								
2014 Receipts	\$ 1,544,238.07	\$ 3,608,819.55	\$ 25,229.95	\$ 2,640.26	\$ 5,180,727.83	\$ 98,205.07	\$ 5,278,932.90	\$ 1,115,996.78
2013 Receipts	\$ 1,510,975.14	\$ 3,575,839.41	\$ 78,879.84	\$ 5,076,514.92	\$ 10,242,209.31	\$ 95,858.54	\$ 10,338,067.85	\$ 1,415,269.49
2012 Receipts	\$ 1,735,088.00	\$ 3,862,362.00	\$ 85,924.00	\$ 191,250.00	\$ 5,874,624.00	\$ 61,731.00	\$ 5,936,355.00	\$ 1,004,289.00
2011 Receipts	\$ 1,513,646.00	\$ 3,369,448.00	\$ 21,857.00	\$ 85,571.00	\$ 4,970,522.00	\$ 73,412.00	\$ 5,043,934.00	\$ 1,005,741.00
2010 Receipts	\$ 1,566,171.00	\$ 3,804,520.00	\$ 439,906.00	\$ 109,977.00	\$ 5,920,574.00	\$ 52,695.00	\$ 5,973,269.00	\$ 1,066,066.00
2009 Receipts	\$ 1,437,870.00	\$ 3,643,873.00	\$ 209,598.00	\$ 52,399.00	\$ 5,543,940.00	\$ 55,834.00	\$ 5,599,774.00	\$ 1,046,425.00
2008 Receipts	\$ 1,755,876.00	\$ 4,165,288.00	\$ 137,822.00	\$ 43,523.00	\$ 6,102,510.00	\$ 63,484.00	\$ 6,165,994.00	\$ 929,930.00
2007 Receipts	\$ 1,451,070.00	\$ 4,260,463.00	\$ 135,279.00	\$ 47,530.00	\$ 5,894,342.00	\$ 62,372.00	\$ 5,956,714.00	\$ 753,554.00
2006 Receipts	\$ 2,845,130.00	\$ 3,074,247.00	\$ 335,386.00	\$ 36,594.00	\$ 6,091,357.00	\$ 45,813.00	\$ 6,137,170.00	\$ 789,150.00
2005 Receipts	\$ 3,389,792.00	\$ 2,585,537.00	\$ 86,003.00	\$ 52,712.00	\$ 6,094,044.00	\$ 56,222.00	\$ 6,150,266.00	\$ 823,090.00
YTD								
2014 Expenditures	\$ 4,842,954.85	\$ 4,702,707.00	\$ 1,681,234.20	\$ 6,174,754.66	\$ 17,401,650.61	\$ 1,211,146.87	\$ 18,612,797.28	\$ 1,519,933.86
2013 Expenditures	\$ 4,627,851.06	\$ 4,681,535.70	\$ 1,326,905.98	\$ 810,739.82	\$ 11,447,032.54	\$ 632,056.25	\$ 12,079,088.79	\$ 1,835,981.80
2012 Expenditures	\$ 4,596,814.00	\$ 4,533,034.00	\$ 977,872.00	\$ 132,816.00	\$ 10,240,336.00	\$ 847,088.00	\$ 10,887,424.00	\$ 1,646,599.00
2011 Expenditures	\$ 4,358,712.00	\$ 4,472,818.00	\$ 559,051.00	\$ 236,729.00	\$ 9,627,310.00	\$ 714,638.00	\$ 10,341,948.00	\$ 1,017,982.00
2010 Expenditures	\$ 4,298,793.00	\$ 4,446,568.00	\$ 2,104,233.00	\$ 251,541.00	\$ 11,101,135.00	\$ 722,763.00	\$ 11,823,898.00	\$ 1,436,345.00
2009 Expenditures	\$ 4,623,501.00	\$ 4,538,986.00	\$ 1,803,676.00	\$ 264,046.00	\$ 11,230,209.00	\$ 727,268.00	\$ 11,957,477.00	\$ 1,548,990.00
2008 Expenditures	\$ 4,541,500.00	\$ 4,296,145.00	\$ 2,703,835.00	\$ 254,645.00	\$ 11,796,125.00	\$ 718,322.00	\$ 12,514,447.00	\$ 1,308,874.00
2007 Expenditures	\$ 4,489,379.00	\$ 4,085,098.00	\$ 3,588,739.00	\$ 245,784.00	\$ 12,379,010.00	\$ 746,574.00	\$ 13,125,584.00	\$ 1,311,484.00
2006 Expenditures	\$ 3,727,020.00	\$ 3,726,671.00	\$ 1,841,496.00	\$ 259,329.00	\$ 9,554,516.00	\$ 743,537.00	\$ 10,298,053.00	\$ 990,244.00
2005 Expenditures	\$ 4,014,288.00	\$ 3,164,199.00	\$ 1,408,749.00	\$ 49,470.00	\$ 8,636,706.00	\$ 898,021.00	\$ 9,534,727.00	\$ 1,063,940.00

Camdenton R-III School District
Tim Hadfield
Superintendent of Schools

Financial Summary – October 2014

November 10, 2014

To: Board of Education

- October 2014 ending balances were \$10,857,673.80 more than October 2013.
- October 2014 total receipts were \$133,690.20 more than October 2013.
- October 2014 total expenditures were \$1,111,981.30 more than October 2013.
- YTD local receipts were up \$190,031.74. This is due to a rise in delinquent receipts and Prop C receipts.
- YTD total county receipts were down \$92,717.57. We have not received any revenue as of yet.
- YTD state receipts were up \$21,938.60. Basic formula monies are up as compared to last year. Classroom Trust Fund receipts are down \$98,399.
- YTD total federal receipts were down \$152,821.84.
- The medical account balance is up \$124,808.09 compared to last October.

Pledged Securities

Bank	Deposit Balance	FDIC Insurance	Balance	Securities Pledged	Amt Under/Over Collateralized
US Bank	\$1,563,378.83	\$250,000.00	\$1,313,378.83	\$2,500,000.00	\$1,186,621.17 Over
Central Bank	\$5,766,337.97	\$250,000.00	\$5,516,337.97	\$6,149,720.70	\$633,382.73 Over

2014-2015 MONTHLY

FINANCIAL STATEMENT

JULY 2014 FINANCIAL STATEMENT

Medical Self-Insurance Account

	Premiums	\$776,320.05	Fixed Premium	\$73,684.34	
	COBRA	\$580.93	Claims	\$219,019.81	
	Interest	\$15.27	Overpay/Refund	\$500.00	
	Reimb/Void Ck.	\$0.00	Sv. Chg./NSF Chks	\$111.10	
	Stop Loss Reimb.	\$62,356.42	ERRP Adm. fees	\$0.00	
\$1,767,315.91		\$339,272.67		\$293,315.25	\$1,813,273.33

\$200,000 was transferred back into medical account. It is included under the "Premiums".

AUGUST 2014 FINANCIAL STATEMENT

Medical Self-Insurance Account

	Premiums	\$111,795.40	Fixed Premium	\$73,442.53	
	COBRA	\$702.89	Claims	\$444,780.89	
	Interest	\$13.49	Overpay/Refund	\$0.00	
	Reimb/Void Ck.	\$0.00	Sv. Chg./NSF Chks	\$180.65	
	Stop Loss Reimb.	\$90,907.80	ERRP Adm. fees	\$0.00	
\$1,813,273.33		\$203,419.58		\$518,404.07	\$1,498,288.84

SEPTEMBER 2014 FINANCIAL STATEMENT

Medical Self-Insurance Account

	Premiums	\$377,507.29	Fixed Premium	\$73,970.10	
	COBRA	\$0.00	Claims	\$257,836.80	
	Interest	\$12.78	Overpay/Refund	\$500.00	
	Reimb/Void Ck.	\$0.00	Sv. Chg./NSF Chks	\$90.70	
	Stop Loss Reimb.	\$0.00	ERRP Adm. fees	\$0.00	
\$1,498,288.84		\$377,520.07		\$332,397.60	\$1,543,411.31

OCTOBER 2014 FINANCIAL STATEMENT

Medical Self-Insurance Account

	Premiums	\$385,106.46	Fixed Premium	\$73,337.51	
	COBRA	\$0.00	Claims	\$301,019.48	
	Interest	\$13.60	Overpay/Refund	\$900.00	
	Reimb/Void Ck.	\$10,664.40	Sv. Chg./NSF Chks	\$539.95	
	Stop Loss Reimb.	\$0.00	ERRP Adm. fees	\$0.00	
\$1,543,411.31		\$395,784.46		\$375,816.94	\$1,563,378.83

2014-2015 School Year-to-Date (July 1 - Oct. 31)

*Premiums	\$1,150,729.20	Fixed Premium	\$294,434.48
COBRA	\$1,283.82	Claims	\$1,222,656.98
Interest	\$55.14	*Overpay/Refund	\$1,900.00
Reimb/Void Ck	\$10,664.40	Sv. Chg./NSF Chks	\$942.40
Stop Loss Reimb.	\$153,264.22	ERRP Adm. fees	\$0.00
Revenue Totals	\$1,315,996.78	Expenditure Totals	\$1,519,933.86

CLAIMS	14-15 Med-Pay	13-14 Med-Pay	12-13 Med-Pay	11-12 Med-Pay	10-11 Med-Pay	09-10 Med-Pay	08-09 Med-Pay	07-08 Med-Pay	06-07 Med-Pay	05-06 Med-Pay	04-05 Med-Pay	03-04 Med-Pay
July	\$219,315.25	\$263,361.32	\$283,611.71	\$168,985.39	\$287,494.22	\$427,698.06	\$400,005.10	\$375,122.92	\$170,342.46	\$321,334.42	\$133,185.69	\$ 27,756.09
August	\$444,780.89	\$315,541.80	\$408,976.99	\$278,743.46	\$350,511.96	\$499,214.99	\$325,691.66	\$325,523.23	\$292,877.95	\$193,063.00	\$159,151.40	\$123,263.78
September	\$257,836.80	\$610,700.44	\$297,969.21	\$196,355.63	\$281,166.96	\$159,283.29	\$227,522.56	\$171,598.80	\$177,547.88	\$208,795.27	\$160,373.47	\$329,978.42
October	\$301,019.48	\$383,327.05	\$369,519.56	\$153,415.65	\$305,672.28	\$270,695.04	\$188,889.41	\$280,051.14	\$203,034.06	\$201,555.02	\$138,418.35	\$178,931.74
November		\$298,086.82	\$281,331.80	\$230,438.11	\$287,238.73	\$228,018.13	\$496,053.93	\$262,066.34	\$173,262.57	\$172,064.09	\$149,008.84	\$259,307.29
December		\$438,077.43	\$344,447.92	\$263,849.58	\$253,818.66	\$315,072.19	\$355,010.03	\$224,715.26	\$227,712.73	\$203,068.55	\$192,828.60	\$245,001.81
January		\$530,197.02	\$640,607.35	\$324,307.75	\$295,383.46	\$401,218.11	\$323,193.62	\$347,811.13	\$289,925.16	\$150,889.30	\$600,356.91*	\$200,497.18
February		\$253,495.18	\$335,319.29	\$309,115.12	\$158,984.63	\$382,084.19	\$288,437.52	\$223,255.51	\$170,715.55	\$238,954.33	\$202,519.30	\$155,762.54
March		\$341,882.88	\$542,822.33	\$288,183.00	\$645,113.36	\$355,349.54	\$261,119.46	\$327,659.47	\$165,512.88	\$150,227.03	\$213,795.04	\$151,813.65
April		\$298,895.37	\$377,751.83	\$209,003.76	\$250,777.23	\$623,165.38	\$611,927.60	\$304,963.31	\$155,347.87	\$112,346.51	\$145,756.34	\$169,280.63
May		\$410,141.08	\$528,231.95	\$293,487.96	\$210,957.88	\$330,653.24	\$281,544.76	\$195,502.35	\$161,885.14	\$198,171.03	\$326,388.68	\$125,881.05
June		\$437,341.00	\$755,193.69	\$394,830.02	\$279,578.73	\$570,849.67	\$627,090.46	\$347,913.00	\$166,397.33	\$210,294.04	\$307,724.92	\$238,590.03

*04-05 Jan. included \$330,159.26 which was pd by Stop Loss. Claims were \$270,197.65 that we pd.

ENDING BAL.	14-15 Med-Pay	13-14 Med-Pay	12-13 Med-Pay	11-12 Med-Pay	10-11 Med-Pay	09-10 Med-Pay	08-09 Med-Pay	07-08 Med-Pay	06-07 Med-Pay	05-06 Med-Pay
July	\$1,813,273.33	\$2,099,348.12	\$2,342,401.12	\$1,778,463.34	\$1,290,123.31	\$1,519,208.40	\$2,219,251.64	\$2,247,901.71	\$2,743,175.51	\$1,990,479.12
August	\$1,498,288.84	\$1,826,664.27	\$2,020,500.95	\$1,555,840.66	\$1,068,654.63	\$1,084,739.74	\$1,943,307.87	\$1,972,318.12	\$2,516,667.11	\$1,844,329.10
September	\$1,543,411.31	\$1,514,176.69	\$2,018,458.75	\$1,656,465.73	\$1,084,561.66	\$1,223,531.50	\$1,983,836.00	\$2,061,260.27	\$2,591,203.84	\$1,876,376.20
October	\$1,563,378.83	\$1,439,070.74	\$1,944,978.04	\$1,849,342.69	\$1,086,260.23	\$1,380,986.96	\$2,069,605.93	\$2,040,015.95	\$2,647,375.12	\$1,922,364.82
November		\$1,444,264.45	\$1,970,544.15	\$1,916,054.51	\$1,118,232.16	\$1,437,355.85	\$1,881,910.94	\$2,035,990.32	\$2,725,325.48	\$1,997,768.23
December		\$1,188,377.89	\$1,923,248.19	\$1,947,829.81	\$1,182,695.03	\$1,407,949.09	\$1,801,549.29	\$2,071,788.95	\$2,751,330.33	\$2,043,557.19
January		\$1,127,127.13	\$1,504,828.88	\$1,932,663.64	\$1,242,822.18	\$1,291,254.88	\$1,750,245.27	\$1,987,174.73	\$2,719,007.58	\$2,139,116.83
February		\$1,318,863.10	\$1,803,485.61	\$1,921,673.92	\$1,409,517.93	\$1,192,724.07	\$1,776,115.70	\$1,939,554.54	\$2,803,867.63	\$2,148,965.93
March		\$1,310,282.99	\$1,791,335.63	\$1,943,934.31	\$1,081,226.00	\$1,222,988.32	\$1,860,988.26	\$1,988,239.08	\$2,890,136.79	\$2,245,745.08
April		\$1,285,131.96	\$1,881,033.82	\$2,040,436.96	\$1,272,477.12	\$1,069,996.72	\$1,521,756.36	\$1,991,081.99	\$2,984,645.73	\$2,384,039.28
May		\$1,274,603.55	\$1,680,562.96	\$1,979,020.73	\$1,318,582.01	\$1,204,401.70	\$1,545,804.73	\$2,068,391.30	\$3,077,731.48	\$2,436,022.30
June		\$1,767,315.91	\$1,859,283.05	\$2,587,708.04	\$1,861,584.09	\$1,458,538.89	\$1,883,552.42	\$2,448,550.87	\$3,597,945.49*	\$2,848,470.13

July 1, 2007 we transferred \$1,000,000.00 out of Medical Account per Ron Hendricks. July 1, 2014 \$200,000.00 transferred back into Medical Account per Dr. Tim Hadfield.
February 2007 - Classified \$100,920.00 was for February but was not deposited till March.

ENDING BALANCE	04-05 Med-Pay	03-04 Med-Pay
July	\$1,405,052.13	\$732,281.15
August	\$1,293,874.89	\$652,166.64
September	\$1,412,907.63	\$604,225.16
October	\$1,546,279.68	\$752,563.91
November	\$1,587,513.47	\$727,790.43
December	\$1,641,944.28	\$719,625.14
January	\$1,621,403.72	\$752,419.67
February	\$1,668,769.75	\$827,471.99
March	\$1,735,650.63	\$914,136.08
April	\$1,861,600.57	\$975,544.29
May	\$1,796,353.55	\$1,088,051.57
June	\$2,163,214.87	\$1,503,987.81

Health Insurance Comparison

	415	394	368	344
Single Coverage	415	394	368	344
Family Coverage	213	213	213	213
Total Covered	628	607	581	557
Specific Deductible	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00
Family Specific Premium	\$60.39	\$60.39	\$60.39	\$60.39
Aggregate Premium	\$4.00	\$4.00	\$4.00	\$4.00
Prescription Fee	\$12.50	\$12.50	\$12.50	\$12.50
Family Administration Fee	\$1.00	\$1.00	\$1.00	\$1.00
COBRA/PHSA Administration	\$1.00	\$1.00	\$1.00	\$1.00
Practitioner Fee	\$1.00	\$1.00	\$1.00	\$1.00
Express Monthly Premium	\$71,682.14	\$69,757.43	\$67,089.57	\$64,245.51
Total Revenues	\$5,394,474.38	\$4,728,392.96	\$4,320,725.35	\$4,320,725.35
Total Expenses	\$5,427,625.99	\$4,765,467.24	\$4,356,972.56	\$4,356,972.56
Difference	(\$33,151.61)	(\$63,074.28)	(\$63,074.28)	(\$63,074.28)
Interest Earned	\$191.47	\$191.47	\$191.47	\$191.47
Rx Costs	\$763,382.14	\$646,612.25	\$603,626.35	\$590,585.12
Medical Costs	\$791,595.27	\$4,154,150.82	\$2,424,103.16	\$2,591,480.57
Specialty Fees	\$159,294.22	\$60,961.63	\$76,217.08	\$76,217.08
Total Claims minus Stop Loss	\$1,082,882.78	\$1,262,485.96	\$739,750.61	\$743,012.28
End of Year Balance	\$1,762,315.91	\$1,861,584.09	\$1,456,539.89	\$1,863,552.42
(As of 1/31/14)				
Open Access (90% of medical account, 07/01/14 \$200,000.00 was transferred out of the medical account, 07/01/14 \$200,000.00 was transferred back in)				
Employee (paid by School)	\$450.00	\$450.00	\$450.00	\$450.00
Spouse	\$420.00	\$420.00	\$420.00	\$420.00
Child	\$185.00	\$185.00	\$185.00	\$185.00
Children (2 or more)	\$295.00	\$295.00	\$295.00	\$295.00
Total Refunds	59	64	62	59
Deductible	\$1,000.00	\$1,000.00	\$750.00	\$500.00
Coinsurance	\$4,200.00	\$4,200.00	\$4,200.00	\$4,200.00
Office Co-pay (General)	\$30.00	\$30.00	\$30.00	\$30.00
Office Co-pay Specialist	\$40.00	\$40.00	\$40.00	\$40.00
Routine Co-pay	\$0.00	\$0.00	\$0.00	\$25.00

	346	341	328	344
Single Coverage	346	341	328	344
Family Coverage	189	185	184	207
Total Covered	535	526	512	551
Specific Deductible	\$95,000.00	\$75,000.00	\$75,000.00	\$90,000.00
Family Specific Premium	\$24.78	\$24.78	\$24.78	\$24.78
Aggregate Premium	\$2.00	\$2.00	\$2.00	\$2.00
Prescription Fee	\$12.50	\$12.50	\$12.50	\$12.50
Family Administration Fee	\$1.00	\$1.00	\$1.00	\$1.00
COBRA/PHSA Administration	\$1.00	\$1.00	\$1.00	\$1.00
Practitioner Fee	\$1.00	\$1.00	\$1.00	\$1.00
Express Monthly Premium	\$34,422.78	\$33,462.65	\$28,983.82	\$34,111.86
Total Revenues	\$3,543,867.14	\$3,514,305.90	\$3,755,002.47	\$3,484,840.43
Total Expenses	\$3,577,202.41	\$3,794,391.78	\$2,829,108.95	\$2,705,374.53
Difference	(\$33,335.27)	(\$280,085.88)	\$925,893.52	\$779,465.90
Interest Earned	\$74,195.12	\$148,884.10	\$659,227.06	\$34,961.73
Rx Costs	\$879,145.60	\$492,705.36	\$446,425.48	\$401,980.89
Medical Costs	\$2,697,056.88	\$1,891,286.52	\$1,381,474.39	\$2,307,493.65
Specialty Fees	\$88,854.19	\$53,728.52	\$64,555.90	\$40,958.90
Total Claims minus Stop Loss	\$3,255,256.27	\$2,398,333.08	\$2,310,519.36	\$2,350,443.39
End of Year Balance	\$2,148,850.67	\$2,697,945.48	\$2,548,470.13	\$2,103,214.67
(As of 1/31/14)				
Open Access (90% of medical account, 07/01/14 \$200,000.00 was transferred out of the medical account, 07/01/14 \$200,000.00 was transferred back in)				
Employee (paid by School)	\$390.00	\$390.00	\$390.00	\$390.00
Spouse	\$320.00	\$320.00	\$320.00	\$320.00
Child	\$175.00	\$175.00	\$175.00	\$175.00
Children (2 or more)	\$215.00	\$215.00	\$215.00	\$215.00
Total Refunds	47	40	35	31
Deductible	\$900.00	\$900.00	\$600.00	\$500.00
Coinsurance	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Office Co-pay (General)	\$20.00	\$20.00	\$20.00	\$20.00
Office Co-pay Specialist	\$20.00	\$20.00	\$20.00	\$20.00
Routine Co-pay	\$0.00	\$0.00	\$0.00	\$20.00

	415	394	368	344
Prescriptions - 30 days supply				
Generic	\$50.00	\$50.00	\$50.00	\$50.00
Brand	\$10.00	\$10.00	\$10.00	\$10.00
Preferred (1-20% of balance)	\$30.00	\$30.00	\$30.00	\$30.00
Non-Preferred (1-20% of balance)	\$50.00	\$50.00	\$50.00	\$50.00
Specialty Drugs (up to \$1,000 per yr)	10% co-pay	10% co-pay	10% co-pay	10% co-pay
Retail MedTrak 90 Maintenance Drugs - July 2008 to present				
Maintenance Drugs - 90 supply	\$20.00	\$20.00	\$20.00	\$20.00
Generics	\$50.00	\$50.00	\$50.00	\$50.00
Preferred	\$100.00	\$100.00	\$100.00	\$100.00
Non-Preferred	\$100.00	\$100.00	\$100.00	\$100.00

	346	341	328	344
Prescriptions - 30 days supply				
Generic	\$10.00	\$10.00	\$10.00	\$10.00
Brand	\$20.00	\$20.00	\$20.00	\$20.00
Preferred (1-20% of balance)	\$40.00	\$40.00	\$40.00	\$40.00
Non-Preferred (1-20% of balance)	None	None	None	None
Specialty Drugs (up to \$1,000 per yr)	None	None	None	None
Retail MedTrak 90 Maintenance Drugs - July 2008 to present				
Maintenance Drugs - 90 supply	\$10.00	\$10.00	\$10.00	\$10.00
Generics	\$40.00	\$40.00	\$40.00	\$40.00
Preferred	\$50.00	\$50.00	\$50.00	\$50.00
Non-Preferred	\$50.00	\$50.00	\$50.00	\$50.00

**Camdenton R-III
Flex Benefit Account
Central Bank of the Ozarks**

Account # 126062814

Balance 10/01/2014 **\$37,946.02**

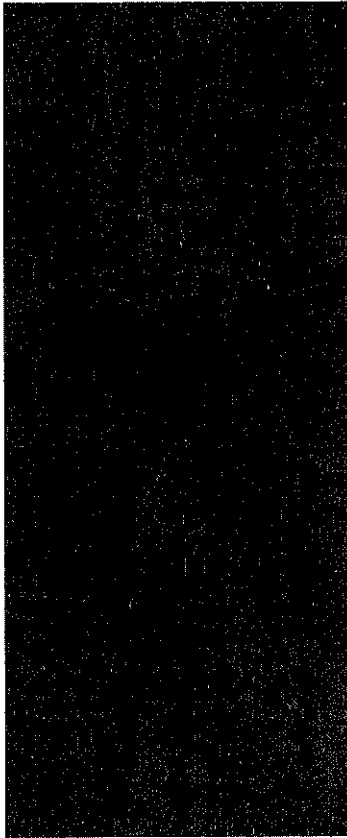
Deposits **\$19,960.41 Premium**

Total Deposits **\$19,960.41**

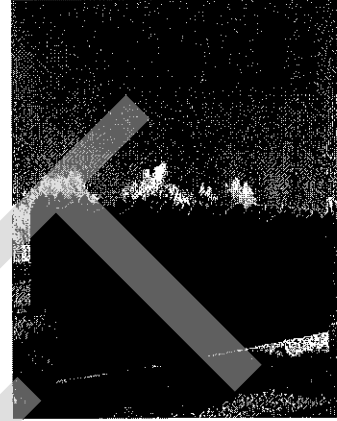
Withdrawals **\$ 2,223.98**
990.03
2,157.68
722.74
236.46
2,397.05
1,555.69
3,917.10
4,309.39
892.57
3,144.87
1,354.01
1,978.50 Claims

Total Withdrawals **\$25,880.07**

Balance 10/31/2014 **\$32,026.36**



CAMDENTON MIDDLE SCHOOL



Dr. Paula D. Brown
Camdenton Middle School
P O Box 1409
Camdenton, MO 65020
573-346-9257 phone
573-346-9288 fax

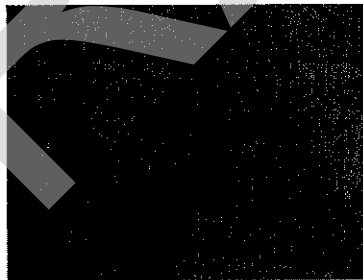
**Camdenton Alumni Walkways,
Walls and Pillars**

ALUMNI WALL

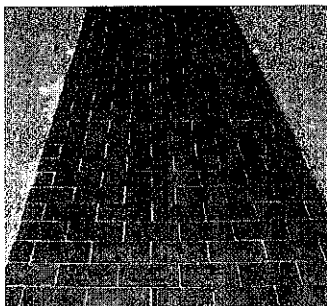


Camdenton Middle School students will be collaborating with Community Partners to design and build Alumni Walks, Walls and Pillars on the Camdenton R-III campus. The money raised from this project will help support their Area of Career Interest (ACI) classes.

You can purchase a brick, imprinted with your name and graduation date, to place in a walkway.



Alumni Walls, Pillars and Walkways will be placed at different areas on campus: football field, administration building, baseball field, soccer field, high school, etc.



Graduates of Camdenton R-III Schools may purchase a brick, for themselves or a loved one, who is an alumni, by simply filling out the following form and mail to the address below.

LAST NAME FIRST NAME

ADDRESS

CITY, STATE, ZIP

EMAIL

YEAR OF GRADUATION

NAME PRINTED ON BRICK
(____ CHARACTERS ARE POSSIBLE)

- \$200.00—Brick
- \$100.00—Brick for staff member

Check or Cash _____ (make out check to Camdenton Middle School—Alumni Bricks)

Please mail form with payment to: Dr. Paula D. Brown, Camdenton Middle School, PO Box 1409, Camdenton, MO 65020.

Camdenton Middle School Alumni Bricks

The Camdenton Middle School is requesting to sell Alumni Bricks to former Camdenton graduates. We would like to build two walls, four pillars, and possibly a walkway.

Our first project would be to build a wall in front of the Administration Building for Community Partners and supporters of the school district.

The second project would be to build a wall in front of the football stadium, along the hill, across from LCTC parking lot. We have also discussed building a wall or patio inside the stadium. One would be along the wall between the Men's and Women's bathrooms. The patio would be behind Hawthorn, by the new picnic area.

The third project would be to build two pillars in front of the high school. The pillars would be placed on either side of the drive in front of the main entrance.

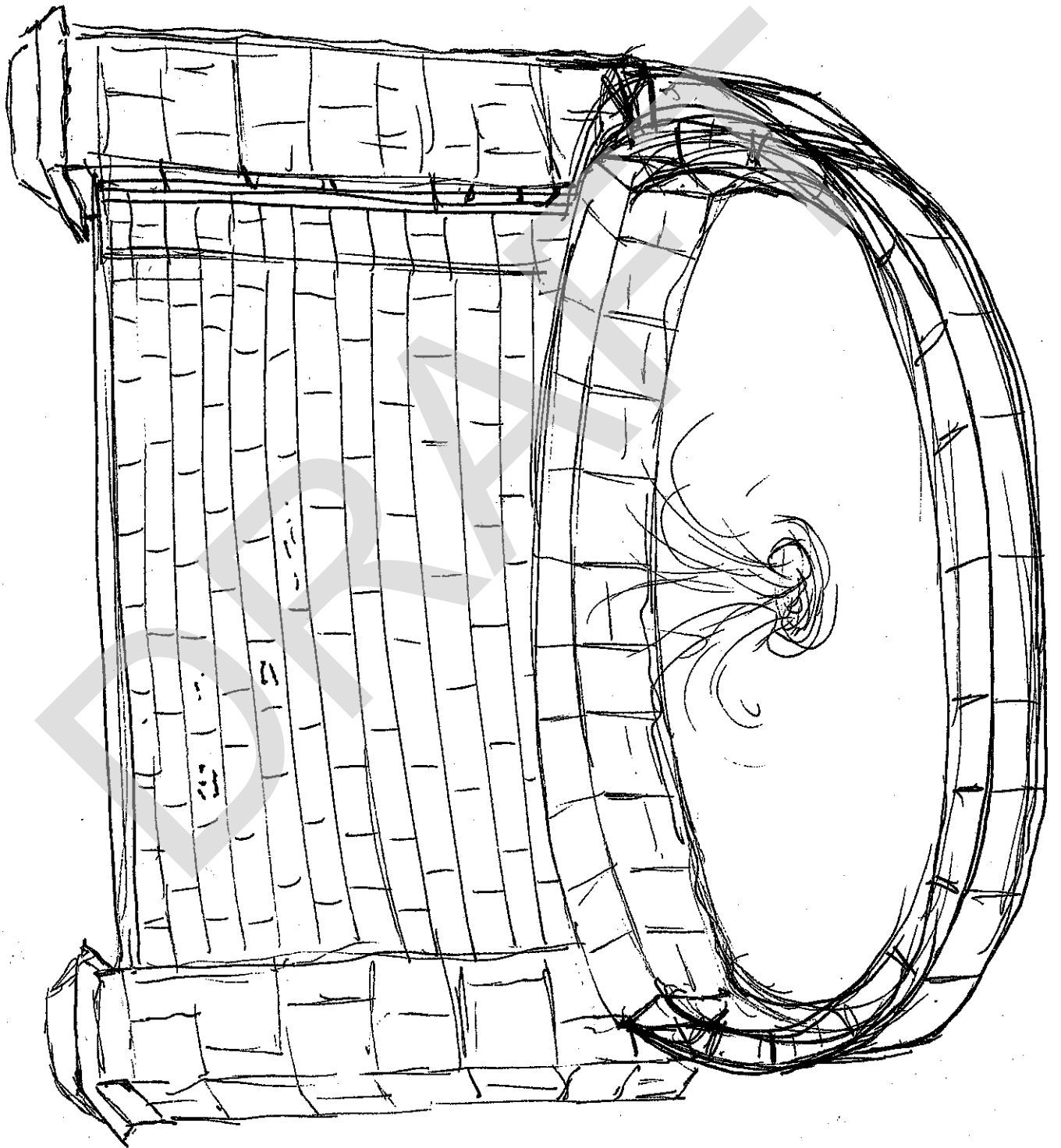
The fourth project would be to build pillars at the park area across from the Soccer Field. We have also discussed pillars or a walkway to the Baseball Field.

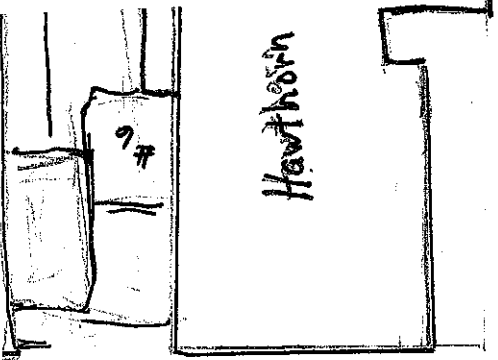
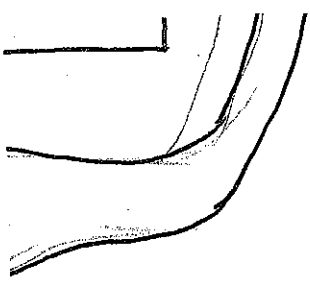
Our community partners will assist us with design, building and masonry skills. We would like to put our pamphlets in the mail to Alumni from Camdenton R-III Schools.

We thank you for consideration of these future projects. Attached is a map of the campus and the highlighted areas where we propose for our projects to be placed.

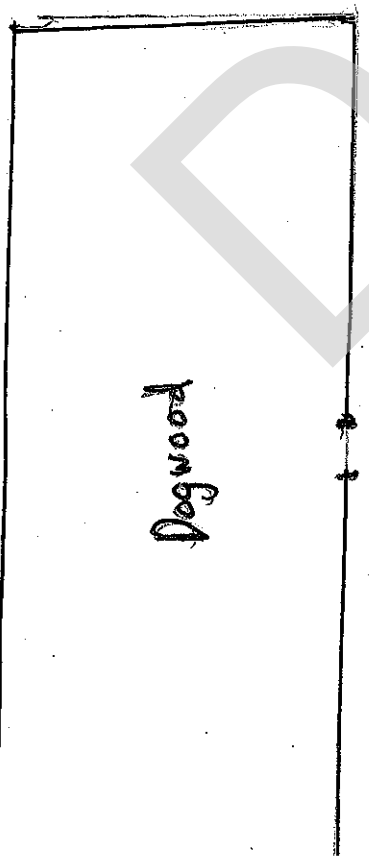
Thank you!

Dr. Paula Brown

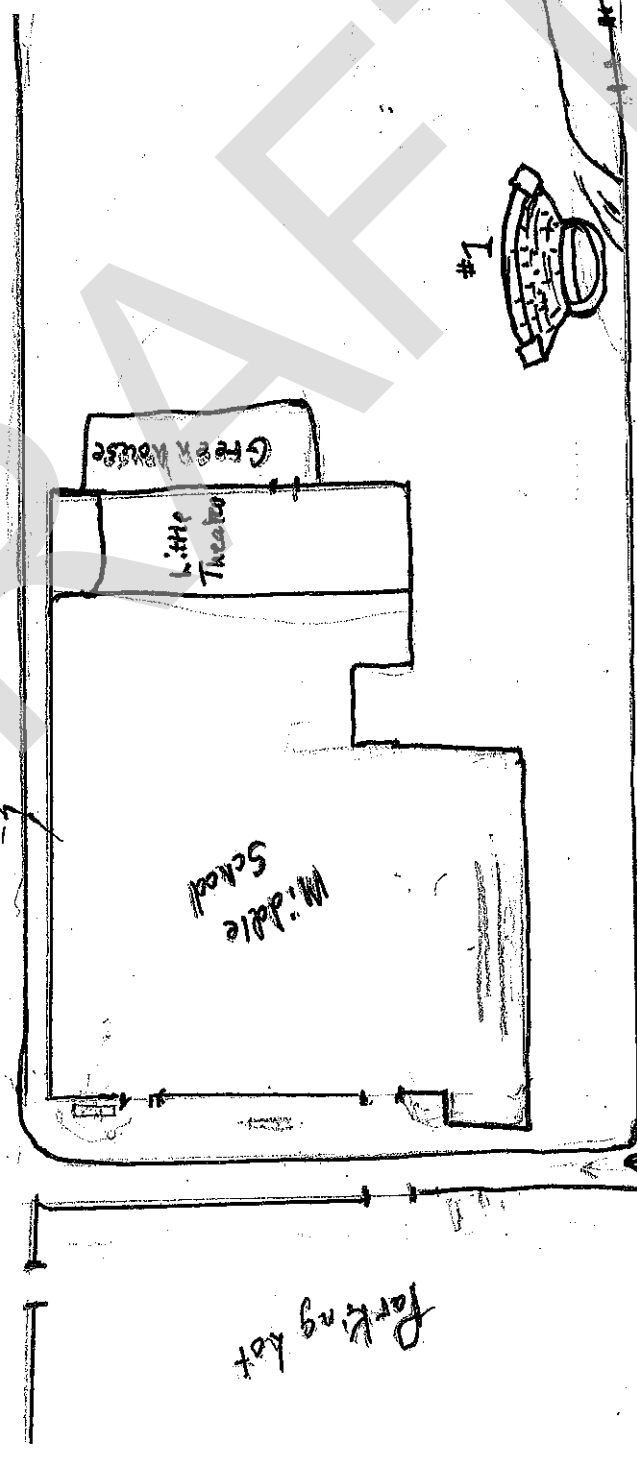




Hawthorn



Dogwood



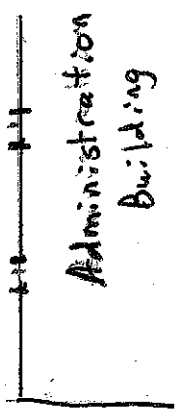
Green House

Little Theater

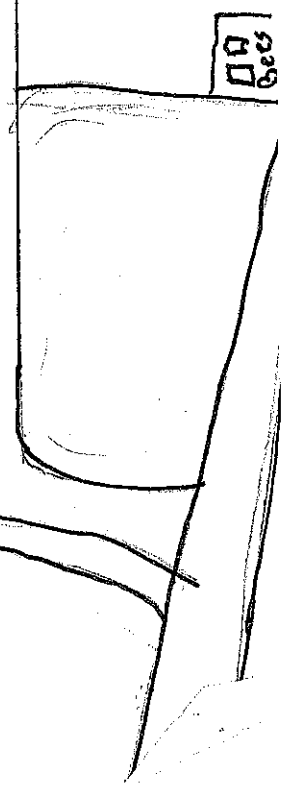
Middle School

Parking lot

#1



Administration Building



89
Gees

STATE AND FEDERAL GRANTS / PROGRAMS SUMMARY

Program Name: Title III - LEA Displacement Insulation Program
Director: Dr. Ryan Neal

Year	Federal	Competitive Grant	Entitlement
2015			

Local Match Required: \$ 0

Allocation for 2014-2015: \$14,837.00

General Description of Services Provided:
Money used for relocation of youth displaced in the Mary Chispeza Juvenile Justice Center and in the Hechberg at Risk Program. Money carried over to 2016-15 to expand intake amount for online curriculum.

Category	Amount Budgeted	SP
Salaries and Benefits Covered	\$0	
(6390 and 6300)		
Employee's Allow		Building
(6300) Purchase of Service Activities	\$ 22,000.00	
On-line curriculum		Building
Materials in JIC and At Risk Program		JIC and Insulators
(6400) Instructional Supplies and Material	\$0	
(6500) Capital Outlay	\$0	

Funding Expectations for 2015-2016: Unknown at this time.

STATE AND FEDERAL GRANTS / PROGRAMS SUMMARY

Program Name: Title III
Director: Dr. Ryan Neal

Year	Federal	Competitive Grant	Entitlement
2015			

Allocation for 2014-2015: \$54,779.00
Adjusted carry-over 2013-14: 2,880.32
Total: \$57,659.32

General Description of Services Provided:
This is designed to enhance the recruitment, training, and retention of highly qualified teachers as well as beginning district professional development initiatives to improve instructional opportunities for our students. The year, this title funds will be used for district reduction purposes at Hawthorn Elementary (one teacher will be paid on title III funds to keep class size on target for the year) and for the newly completed Frank Lewis teacher who has met all the requirements in Title III funding, and district professional development initiatives such as assessment training, IAP, inquiry based math training for teachers, writing training, and PLC training opportunities. Also, we have allocated significant funds toward our peer observation initiative in the district, which provides opportunities for teachers to observe other teachers and discuss effective instructional strategies. In addition, these funds supplement substitute teacher costs for training activities.

Category	Amount Budgeted	SP
Salaries and Benefits Covered	\$45,500.00	
(6390 and 6300)		
Teacher		Building
Substitute teacher	\$10,239.32	
Payment for professional development stipend for		Building
peer observation and buddy		
time, mentor and buddy		
teacher stipend, stipend for		
new teacher/mentor teacher	\$14,000.00	

Category	Amount Budgeted	SP
(6300) Travel/Workshop/Conference Services	\$41,000.00	
Salaries		Building
High School	\$13,070.00	
Wedge School	\$5,916.00	
Wagon	\$515.00	
Oak Ridge	\$5,492.00	
Johnson	\$4,600.00	
Wagon	\$1,400.00	
Wagon	\$1,320.00	
Wagon	\$2,000.00	
Wagon	\$2,000.00	
(6400) Instructional Supplies and Material	\$1,000.00	
Professional Development Books and Supplies	\$1,000.00	
Instructional Supplies	\$1,000.00	
(6500) Capital Outlay	\$0	

Funding Expectations for 2015-2016: Unknown at this time

Category	Amount Budgeted	SP
Salaries and Benefits Covered	\$0	
(6390 and 6300)		
Employee's Allow		Building
(6300) Purchase of Service Activities	\$1,866.67	
On-line curriculum		Building
Materials in JIC and At Risk Program		JIC and Insulators
(6400) Instructional Supplies and Material	\$0	
(6500) Capital Outlay	\$0	

Funding Expectations for 2015-2016: Unknown at this time

STATE AND FEDERAL GRANTS / PROGRAMS SUMMARY

Program Name: Title III Perkins (Secondary)
Director: Jackie Perkins

Year	Federal	Competitive Grant	Entitlement
2015			

Allocation for 2014-2015: \$137,818
Local Match Required: N/A

General Description of Services Provided: Contribution to all schools is the fiscal agent for the consortium that includes School of the Ozarks, Middle Creek, and Clinch Springs. Funds all apply to the consortium and School of the Ozarks. \$137,818. The other three districts do not have sufficient state or scope of CTE offerings in order to stand alone. Sending School funds are used to offset tuition costs and fund technical skills assessments. Services include career and technical education programming support, professional development, career and technical student organizations support, job shadowing, and delivery of certificate support. A minimum of 5% is required for Professional Development.

Category	Amount Budgeted	SP
Salaries and Benefits Covered	\$93,440	
(6390 and 6300)		
Employee's Allow		Building
Any Instructional Material		Building
Health Science Instructor		Lake Career & Technical Center
Technical Math Instructor		Lake Career & Technical Center
CTE Support for Instructors		Lake Career & Technical Center
Building Trades, Computer Repair, Coursework, Graphics, Law Enforcement		
(6300) Purchase of Service Activities	\$44,378	
Professional Development		Building
CTE Advisor Support Travel and Student Organization Advisors		Lake Career & Technical Center
Technical Skills Assessments		Building
Services who are consultants/cooperatives with 3 sequential CTE credits		Lake Career & Technical Center
Other		Building
(6400) Instructional Supplies and Material	\$0	

Funding Expectations for 2015-2016: Unknown at this time

Category	Amount Budgeted	SP
Salaries and Benefits Covered	\$0	
(6390 and 6300)		
Employee's Allow		Building
(6300) Purchase of Service Activities	\$0	
On-line curriculum		Building
Materials in JIC and At Risk Program		JIC and Insulators
(6400) Instructional Supplies and Material	\$0	
(6500) Capital Outlay	\$0	

Funding Expectations for 2015-2016: Unknown at this time

Category	Amount Budgeted	SP
Salaries and Benefits Covered	\$0	
(6390 and 6300)		
Employee's Allow		Building
(6300) Purchase of Service Activities	\$0	
On-line curriculum		Building
Materials in JIC and At Risk Program		JIC and Insulators
(6400) Instructional Supplies and Material	\$0	
(6500) Capital Outlay	\$0	

Funding Expectations for 2015-2016: Unknown at this time

Category	Amount Budgeted	SP
Salaries and Benefits Covered	\$0	
(6390 and 6300)		
Employee's Allow		Building
(6300) Purchase of Service Activities	\$0	
On-line curriculum		Building
Materials in JIC and At Risk Program		JIC and Insulators
(6400) Instructional Supplies and Material	\$0	
(6500) Capital Outlay	\$0	

Funding Expectations for 2015-2016: Unknown at this time

STATE AND FEDERAL GRANTS / PROGRAMS SUMMARY

Program Name: Title III Perkins (Post-Secondary)
Director: Jackie Perkins

Year	Federal	Competitive Grant	Entitlement
2015			

Allocation for 2014-2015: \$1,537
Local Match Required: N/A

General Description of Services Provided: Funding is based on Pell Grants adult students received the previous year. LCTC is a consortium with public schools as the fiscal agent. We do not receive enough funding to stand on our own or any of the other schools. Other districts in the consortium include Johnson, Lebanon, Wayneville, and Dallas County. Funds are used for administrative expenses, materials, and required for Professional Development. Funds are used for administrative expenses, materials, and required for Professional Development. This is the consortium agency for post-secondary in order for students to receive Title III funds.

Category	Amount Budgeted	SP
Salaries and Benefits Covered	\$0	
(6390 and 6300)		
Employee's Allow		Building
(6300) Purchase of Service Activities	\$0	
On-line curriculum		Building
Materials in JIC and At Risk Program		JIC and Insulators
(6400) Instructional Supplies and Material	\$0	
(6500) Capital Outlay	\$0	

Funding Expectations for 2015-2016: Unknown at this time

STATE AND FEDERAL GRANTS / PROGRAMS SUMMARY

Program Name: Title II, English Language Learners
 Director: Mrs. Laura D'Onofrio

State	Federal X	Competitive Grant	Enrollment
Allocation for 2014-2015: \$11,000		Local Match Required: \$0	

General Description of Service Provided:
 This program is designed to ensure that limited English proficient (LEP) students, including immigrant children and youth, attain English language proficiency and meet the same challenging academic content and achievement standards that all children are expected to meet. Local educational agencies (LEAs) must use Title II funds to implement educational language instruction programs designed to help LEP students achieve standards. The state educational agency (SEA), LEAs, and schools are accountable for improving the English proficiency and core academic content knowledge of LEP students.
 The program will focus on the acquisition and utilization of English by a subgroup of students who are identified as English Language Learners (ELL). These areas were previously identified as areas of weakness for this group of students. By targeting these areas for increased support the expectation is that students identified as ELL will attain higher academic levels. This will then increase their opportunity for success in the improved ACCESS and state scores, reading levels, and graduation rates will be used as data to measure effectiveness of the district efforts.

Salaries and Benefits Covered	ELL-SEA/LEP	Amount Budgeted:	\$11,000.00
(1000) Instructional Supplies and Material		Amount Budgeted:	\$0
(1000) Capital Outlay		Amount Budgeted:	\$0

DEMOGRAPHIC
 Funding Expectations for 2014-2015:
 Our plan is to hire a new ELL teacher to replace our ELL paraprofessional to assist in meeting our ANMO's.

MRIP Requirements
 According to the rules in the Child Care Initial Act of 2002 (ICRBA), states are required to establish English

STATE AND FEDERAL GRANTS / PROGRAMS SUMMARY

Program Name: Title VII, McKinney-Vento Homeless Education
 Director: Mrs. Laura D'Onofrio

State	Federal	Competitive Grant	X Enrollment
Allocation for 2014-2015: \$10,000		Local Match Required: \$0	

General Description of Service Provided:
 Services for 2014-2015: \$10,000 has been allocated from federal funds for use in the 2014-2015 school year for students identified as homeless in the district. Approximately \$7,000 will be used as stipends to pay staff members recognized as homeless housing representatives in Englewood, Thornton, Chatfield, Orange and Westwood. The remaining \$3,000 will be used for training and professional development for staff members. The remaining \$2,000 will be used as needed to help identified students with basic supplies, as well as medical and counseling needs.

Salaries and Benefits Covered	70000	Amount Budgeted:	37000
(1000) Instructional Supplies and Material		Amount Budgeted:	\$0
(1000) Capital Outlay		Amount Budgeted:	\$0

Funding Expectations for 2015-2016: At least \$10,000 but dependent on the homeless population of our school district.

Language Proficiency (LP) indicators for the ACCESS English Proficiency (EP) indicator used by language instructional programs. Located under Title II, States and districts are accountable for meeting these annual measurable achievement objectives (AMAO):

- AMAO 1: annual increase in the percentage of children making progress in learning English;
- AMAO 2: annual increase in the percentage of children meeting English proficiency;
- AMAO 3: making adequate yearly progress (AYP) for the LEP subgroup as described in Title A, Section 1111(b)(7)(B). This title indicator is a subgroup of 50 pupils to the calculation.

- The 2012-2013 data from BSEF indicates that the standards for AMAOs were met as follows:
 AMAO 1: Met
 AMAO 2: Met
 AMAO 3: Met

Measures for each of these categories of states by a consortium (NWEA). As a result we will use indicator for the NWEA ACCESS Placement Test (WAPT) to all newly enrolled LEP students as well as the ACCESS language proficiency test administered to all students at the beginning of every year. The ACCESS test will change over to the ACCESS test, which is a computer based assessment in the next school year.

DWTC
 Teachers provide direct services to all Limited English Proficient (LEP) students and monitoring or more to 21 students. In the next year, our program is still

Lake Career & Technical Center

Annual Update
November 10, 2014

Technology Centers that Work (TCTW) Goals & Focus Teams

- Attendance
- College & Career Readiness (CCR)
- Project-based Learning (PBL)

Vision

Establish a CULTURE of School Improvement & HQ Programs

- Meet with each staff member & LISTEN
- Establish a baseline of current teaching practices
- "Intentional" planning
- Integration of academics in CTE programs
- Consider AC Pathways and/or IBCC

International Center for Leadership in Education (ICLE) founded by Dr. Daggett

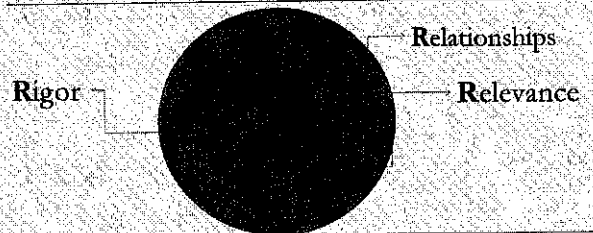
- Relationships
- Relevance
- Rigor

Goals for 2014-2015

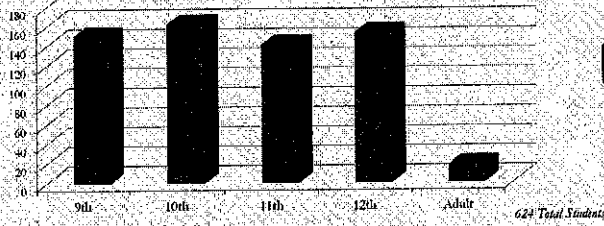
- Teaching and Learning
- TCTW (SREB)
 - Pathways-to-Prosperity
- ICLE - Dr. Daggett



TCTW & 3 R's



Unduplicated Enrollment 2014-2015 Fall 2014 Semester



Community Education

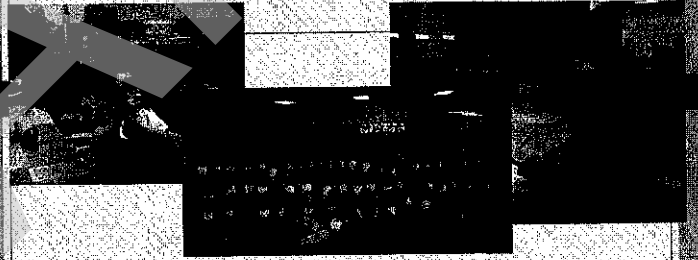
- New brochure format (lower cost), increased circulation through *The Lake Today*
- 24/7 Online enrollment offered – ASAP software implemented
- 45-50 class sections offered (per semester)
- 53-56% sufficient enrollment to run class (per semester)
- 206-207 students enrolled (per semester)



Balanced Scorecard

- Student Achievement
 - Walk-through and teacher observation data
 - Student perception of relevance & higher-order thinking
 - Math & Literacy within CTE areas
 - Attendance – employee & student
- Community involvement
- Supervision

This Is What We Are All About...



Adult Education

- Adult Daytime Career & Technical Programs
 - Council on Occupational Education – Candidacy Status granted as of 6/7/14
 - Preparing for Site Visit from Accreditation Team – October 27-30, 2015.
- Adult Education & Literacy (AEL)
 - Served 103 people
 - New location at LCTC
 - Students attaining Academic Progression – Target 63% - Actual 58%
 - Student attaining High School Equivalency (HSE/formerly GED) – Target 75% - Actual 89%

LCTC Monthly Indicator - Scorecard 2014-2015

Key Indicators	Measures	SCORING CRITERIA							Risk	Raw Score					
		Target	Stretch	Goal	6	5	4								
ACADEMIC	1	TSA Scores	71	68	65	62	59	56	53	4	50	52	<51	spring 15	
	2	*Power Standards 80/80/25	95	90	85	80	75	70	65	60	55	60	<55	75.04%	
	3	Tutorial Success -1st Qtr	80	75	73	70	67	64	61	58	55	58	<55	spring 15	
	4	CCR 1-3 (ACT, SAT, ASVAB, COMPASS, WorkKeys)	100	95	90	85	80	75	70	65	60	65	<60	spring 15	
	5	CCR 4 (Dual Credit or TSA/IRC)	65	60	55	50	45	40	35	30	25	30	<25	spring 15	
	6	CCR 5-6 Graduate Follow-Up	100	95	90	85	80	75	70	65	60	65	<60	spring 15	
	7	CTSO participation - %age of students	90	85	80	75	70	65	60	55	50	55	<50	estimated	
	8	Teacher Walk-Through & Observations	65	60	55	50	45	40	35	30	25	30	<25	47	
	9	Student perception of relevance	100	98	96	95	94	93	92	90	88	90	<88	Dec. & May	
	10	Student perception of higher-order thinking	100	98	96	95	94	93	92	90	88	90	<88	Dec. & May	
	11	Student perception of reading & writing within their program	100	98	96	95	94	93	92	90	88	90	<88	Dec. & May	
	12	Student perception of math within their program	100	98	96	95	94	93	92	90	88	90	<88	Dec. & May	
	Attendan ce	13	Employee & Student Attendance	95	93	91	90	89	88	87	85	85	85	<85	86.1% (8/19-10/30)
		14	Teacher attendance (sick/pers.)	100	95	92	88	84	80	76	72	70	70	<70	96.50%
	Community	15	Active Advisory Councils	100	98	96	95	94	93	92	90	88	88	58.30%	
		16	Parental Satisfaction	100	98	96	95	94	93	92	90	88	88	<88	Feb. 2015
	Supervision	17	Discipline Referrals	100	98	96	95	94	93	92	90	88	88	>10	.65 per day
		18	Safe & Orderly Environment	100	98	96	95	94	93	92	90	88	88	<88	Dec. & May
		19	Rate 20 day plan implementation	10	9	8	6	5	4	3	2	1	7		
		TOTAL SCORE													

* 80% of the students will master a minimum of 80% of the Power Standards or grow a minimum of 25%

CAMDENTON R-III SCHOOL DISTRICT

**2011-2012
Building Enrollments and Capacities**

School	Enrollment	Capacity
Osage Beach	242	245
Hurricane Deck	146	223
Dogwood K-2	810	848
Hawthorn 3-4	489	541
Oak Ridge 5-6	635	840
Middle School	632	836
High School	1290	1819
Horizons 7-12	98	185
Lake	204	381

**STUDENTS PK - 4 POSSIBLE BOUNDRY CHANGE
HURRICANE DECK
2013-2014**

	HWY N7	HWY EE	LK RD 5 57	LK RD 5 58	LK RD 5 61	Total
PK	2	2	0	1	0	5
K	5	1	0	0	0	6
1	4	0	1	3	0	8
2	3	1	0	4	0	8
3	8	1	1	0	0	10
4	7	2	2	0	1	12
	29	7	4	8	1	49

**STUDENTS PK - 4 POSSIBLE BOUNDRY CHANGE
HURRICANE DECK
2014-2015**

	HWY N7	HWY EE	LK RD 5 57	LK RD 5 58	LK RD 5 61	LK RD 5 64	LK RD 5 65	North	Total
PK	0	0	0	0	0	0	1	1	2
K	7	2	0	1	0	1	2	2	15
1	6	1	0	1	0	1	2	1	12
2	7	1	0	3	0	2	6	3	22
3	5	1	0	3	0	0	3	0	12
4	7	1	0	1	0	0	2	1	12
	32	6	0	9	0	4	16	8	75

All stops between Niangua Bridge and Hurricane Deck School

**STUDENTS PK - 4 POSSIBLE BOUNDRY CHANGE
OSAGE BEACH (excluding KK)
2014-2015**

	ELT	RUNA	KL	LZYD	YRD	SPRV	SWSV
PK		1			3		1
K		2		1	9		12
1		1		2	9		13
2			1	1	7		10
3		1		1	15	1	18
4		2		1	12		16
	7	1	8	55	1	4	74

The drop on Spring Valley is due to the apt's next to Marty's Marine being renovated.

**STUDENTS PK - 4 POSSIBLE BOUNDRY CHANGE
OSAGE BEACH
KK HWY
2014-2015**

PK	KK
PK	7
K	13
1	15
2	12
3	7
4	19
	73

**STUDENTS PK - 4 POSSIBLE BOUNDRY CHANGE
HURRICANE DECK
2014-2015**

	HWY N7	HWY EE	LK RD 5 57	LK RD 5 58	LK RD 5 61	Total
PK				1		10
K	7	2		1		8
1	6	1		1		8
2	7	1		3		11
3	5	1		3		9
4	7	1		1		9
	32	6	0	9	0	47

**STUDENTS PK - 4 POSSIBLE BOUNDRY CHANGE
2013-2014**

	ELT	RUNA	KL	LZYD	YRD	SPRV	SWSV
PK	0	1	0	0	6	0	0
K	0	1	0	3	10	2	1
1	0	0	1	1	8	3	1
2	0	0	0	2	12	4	0
3	0	1	0	3	10	2	1
4	1	0	1	4	7	2	2
	1	3	2	13	53	13	5
							90

ELT - EL TERRA
RUNA - RUNABOUT
YRD - Y ROAD
KL - KEY LARGO
SPRV - SPRING VALLEY
LZYD - LAZY DAYS
SWSV - SWISS VILLAGE

**STUDENTS PK - 4 POSSIBLE BOUNDRY CHANGE
KK HWY
2013-2014**

PK	KK
PK	9
K	15
1	12
2	8
3	19
4	11
	74

**STUDENTS PK - 4 POSSIBLE BOUNDRY CHANGE
HURRICANE DECK
2013-2014**

	HWY N7	HWY EE	LK RD 5 57	LK RD 5 58	LK RD 5 61	Total
PK	2	2	0	1	0	5
K	5	1	0	0	0	6
1	4	0	1	3	0	8
2	3	1	0	4	0	8
3	8	1	1	0	0	10
4	7	2	2	0	1	12
	29	7	4	8	1	49

Sept. 2012
Jan. 2013

**STUDENTS PK - 4 POSSIBLE BOUNDRY CHANGE
2012-2013**

	ELT	RUNA	KL	LZYD	YRD	SPRV	SWSV	
PK	0	0	0	1	1	0	0	2
K	1	1	1	0	10	4	0	17
1	0	1	0	3	14	5	0	23
2	0	1	0	2	8	4	0	15
3	0	0	1	4	8	3	1	17
4	0	3	1	2	15	1	0	22
	1	6	3	12	86	17	1	96

ELT - EL TERRA
RUNA - RUNABOUT -
YRD - Y ROAD

KL - KEY LARGO
SPRV - SPRING VALLEY

LZYD - LAZY DAYS
SWSV - SWILL VILLAGE

We were planning for three K-4 sections at OBE and two K-4 sections at HDE. This would allow for growth.

OBE Planning		OBE Current	
K (3) @ 21	63	K (2)	42
1 st (3) @ 22	66	1 st (3)	43
2 nd (3) @ 23	69	2 nd (3)	46
3 rd (3) @ 23	69	3 rd (2)	31
4 th (3) @ 24	72	4 th (2)	43
Total	339	Total	205

HDE Planning		HDE Current	
K (2) @ 21	42	K (2)	28
1 st (2) @ 22	44	1 st (2)	29
2 nd (2) @ 23	46	2 nd (2)	32
3 rd (2) @ 23	46	3 rd (2)	29
4 th (2) @ 24	48	4 th (2)	23
Total	226	Total	141

Additional staff will also need to be hired for additional sections along with additional support services (ex: a full-time counselor in each building). We will also hire additional custodians due to the larger buildings.

**CAPACITIES FOR
NEW OSAGE BEACH ELEMENTARY & HURRICANE DECK ELEMENTARY
October 20, 2014**

Capacities for the buildings were based on the 2010 Master Plan. The following were used for class sizes at that time:

- K - 21
- 1st - 22
- 2nd - 23
- 3rd - 23
- 4th - 24

Total capacity at Hurricane Deck with three sections, K-4, and one flex classroom:

- K (3) @ 21 = 63
- 1st (3) @ 22 = 66
- 2nd (3) @ 23 = 69
- 3rd (3) @ 23 = 69
- 4th (3) @ 24 = 72
- Flex (1) @ 23 = 23
- Total 362**

Total capacity at Osage Beach with four sections, K-4, and one flex classroom:

- K (4) @ 21 = 84
- 1st (4) @ 22 = 88
- 2nd (4) @ 23 = 92
- 3rd (4) @ 23 = 92
- 4th (4) @ 24 = 96
- Flex (1) @ 23 = 23
- Total 475**

BOUNDARY LINE SCENARIOS

OSAGE BEACH ELEMENTARY

Scenario 1

Move Boundary Line to Y Road

OBE Current		OBE Planning	
K (2)	42	K (3) @ 18	54
1 st (3)	43	1 st (3) @ 19	56
2 nd (3)	46	2 nd (3) @ 19	56
3 rd (2)	31	3 rd (3) @ 17	49
4 th (2)	43	4 th (3) @ 20	59
Total	205	Total	274

Scenario 2

Move Boundary Towards, But Not Including Y Road

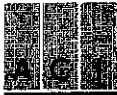
OBE Current		OBE Planning	
K (2)	42	K (3) @ 15	45
1 st (3)	43	1 st (3) @ 16	47
2 nd (3)	46	2 nd (3) @ 17	49
3 rd (2)	31	3 rd (3) @ 12	34
4 th (2)	43	4 th (3) @ 16	47
Total	205	Total	222

HURRICANE DECK ELEMENTARY

Scenario 1

Move Boundary Line to Niangua Bridge

HDE Current		HDE Planning	
K (2)	28	K (2) @ 19	38
1 st (2)	29	1 st (2) @ 19	37
2 nd (2)	32	2 nd (2) @ 22	43
3 rd (2)	29	3 rd (2) @ 19	38
4 th (2)	23	4 th (2) @ 16	32
Total	141	Total	188



ROLAND
 ARCHITECTS
 ACI/BOLAND, INC. - KANSAS CITY
 1421 E 104th Street, Suite 100
 Kansas City, Missouri 64131
 T 816.763.9900
 F 816.763.9757

TRANSMITTAL

Date: October 14, 2014
To: Tim Hadfield
 Camdenton R-III School
 District
 PO Box 1409
 Camdenton MO 65020-1409

From: Michael Kautz
Project Name: Hurricane Deck Elementary
 Camdenton R-III School District

Project No: 3-13021

Sent via:

pe:

Enclosed herewith:

Quantity	Date	Description
1	10/08/2014	Palmerston & Parrish Invoice No. 12975

Remarks:

Tim,
 We have reviewed these invoices and find them acceptable for payment.

Michael

Camdenton R-III School District (c/o ACI)		Invoice number 12975					
Project 219034 Hurricane Deck Elementary - Sunrise Beach, MO		Date 10/08/2014					
Aging Summary							
Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
12975	10/08/2014	1,367.39	1,367.39				
Total		1,367.39	1,367.39	0.00	0.00	0.00	0.00

Palmerston & Parrish, Inc
 4188 W Kearney St
 Springfield, MO 65803-0509
 (417) 864-0000

Camdenton R-III School District (c/o ACI)
 c/o ACI Boland Architects
 1421 E 104th St, Ste 100
 Kansas City, MO 64131

Invoice number 12975
 Date 10/08/2014
 Project 219034 Hurricane Deck Elementary -
 Sunrise Beach, MO

Attn: Connie Lauer

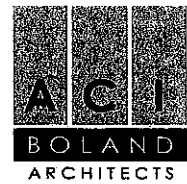
Labor				
Field	Date	Hours	Rate	Billed Amount
Cylinder Pickup Ray A. Aullero	09/08/2014	2.00	54.00	108.00
	09/22/2014	2.00	54.00	108.00
Concrete Brian D. Calfee	08/18/2014	7.00	54.00	378.00
	09/22/2014	4.00	54.00	216.00
Office Report Prep Amy L. Perrodin	09/11/2014	0.25	52.00	13.00
	09/09/2014	0.25	52.00	13.00
Core S. Parrish	09/26/2014	0.25	52.00	13.00
Unit Fees				
Field	Units	Rate	Billed Amount	
MILEAGE	517.00	0.67	346.39	
Lab 2X2X2 MORTAR CUBE TEST MOLDS CONCRETE CYLINDERS, TESTED	Units	Rate	Billed Amount	
	3.00	12.00	36.00	
	10.00	1.80	18.00	
	10.00	12.00	120.00	
Invoice total			1,367.39	

RECEIVED
 OCT 10 2014
 ACI/BOLAND, INC.

INVOICE

Remit Payment to: **ACI/Boland, Inc.**

1421 E. 104th Street, Suite 100
Kansas City, Missouri 64131
T. 816.763.9600 F. 816.763.9757



Camdenton R-III School District
Dr. Tim Hadfield, Superintendent
P.O. Box 1409
Camdenton, MO 65020-1409

October 22, 2014
Project No: 3-13021.00
Invoice No: 0032190

Project 3-13021.00 Camdenton SD Hurricane Deck Elementary

INVOICE FOR PROFESSIONAL SERVICES:

Fee

Estimated Construction Cost 13,081,260.00
Fee Percentage 4.35
Total Fee 569,034.81

Billing Phase	Percent of Fee	Fee	Percent Complete	Earned
Schematic Design	15.00	85,355.22	100.00	85,355.22
Design Development	20.00	113,806.96	100.00	113,806.96
Construction Documents	40.00	227,613.92	100.00	227,613.92
Bidding/Negotiation	5.00	28,451.74	100.00	28,451.74
Contract Administration	20.00	113,806.96	41.00	46,660.85

Total Earned 501,888.69
Previous Fee Billing 496,198.35
Current Fee Billing 5,690.34

Total Fee 5,690.34

TOTAL THIS INVOICE \$5,690.34

Outstanding Invoices

Number	Date	Balance
0032015	9/15/2014	3,414.21
Total		3,414.21

Respectfully Submitted:


Michael Kautz

Request and Authorization for Payment

Project: 15181 Change Beach Elementary School
 Period Billing Date: 10/08/2014
 Date: 10/15/2014
 Invoice: 1873
 Project: 15181 Change Beach Elementary School
 Period Billing Date: 10/08/2014
 Date: 10/15/2014
 Invoice: 1873

Request for Payment:
 ORIGINAL CONTRACT AMOUNT: 813,362.14
 Approved Change Orders: 333,143.84
 RETAINED CONTRACT AMOUNT TO DATE: 838,846.88
 Less Retention: 898,686.14
 TOTAL COMPLETED WORK RETAINAGE: 814,967.74
 Less Previous Payments: 2,348,748.44
AMOUNT DUE TO PAY: 2,533,715.70

Contractor: **CONTRACTOR'S SIGNATURE**
 Date: 10/15/2014

Requesting District to Pay: **15181**

DESCRIPTION	ADDITIONS	DEDUCTIONS	NET CHANGES BY CHANGE ORDER
Change Order 15181-001	81,746.43	0.00	81,746.43
Change Order 15181-002	7,828.23	0.00	7,828.23
Change Order 15181-003	188,378.11	0.00	188,378.11
Change Order 15181-004	0.00	0.00	0.00
Change Order 15181-005	0.00	0.00	0.00
Change Order 15181-006	0.00	0.00	0.00
Change Order 15181-007	0.00	0.00	0.00
Change Order 15181-008	0.00	0.00	0.00
Change Order 15181-009	0.00	0.00	0.00
Change Order 15181-010	0.00	0.00	0.00
Change Order 15181-011	0.00	0.00	0.00
Change Order 15181-012	0.00	0.00	0.00
Change Order 15181-013	0.00	0.00	0.00
Change Order 15181-014	0.00	0.00	0.00
Change Order 15181-015	0.00	0.00	0.00
Change Order 15181-016	0.00	0.00	0.00
Change Order 15181-017	0.00	0.00	0.00
Change Order 15181-018	0.00	0.00	0.00
Change Order 15181-019	0.00	0.00	0.00
Change Order 15181-020	0.00	0.00	0.00
Change Order 15181-021	0.00	0.00	0.00
Change Order 15181-022	0.00	0.00	0.00
Change Order 15181-023	0.00	0.00	0.00
Change Order 15181-024	0.00	0.00	0.00
Change Order 15181-025	0.00	0.00	0.00
Change Order 15181-026	0.00	0.00	0.00
Change Order 15181-027	0.00	0.00	0.00
Change Order 15181-028	0.00	0.00	0.00
Change Order 15181-029	0.00	0.00	0.00
Change Order 15181-030	0.00	0.00	0.00
Change Order 15181-031	0.00	0.00	0.00
Change Order 15181-032	0.00	0.00	0.00
Change Order 15181-033	0.00	0.00	0.00
Change Order 15181-034	0.00	0.00	0.00
Change Order 15181-035	0.00	0.00	0.00
Change Order 15181-036	0.00	0.00	0.00
Change Order 15181-037	0.00	0.00	0.00
Change Order 15181-038	0.00	0.00	0.00
Change Order 15181-039	0.00	0.00	0.00
Change Order 15181-040	0.00	0.00	0.00
Change Order 15181-041	0.00	0.00	0.00
Change Order 15181-042	0.00	0.00	0.00
Change Order 15181-043	0.00	0.00	0.00
Change Order 15181-044	0.00	0.00	0.00
Change Order 15181-045	0.00	0.00	0.00
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Change Order 15181-047	0.00	0.00	0.00
Change Order 15181-048	0.00	0.00	0.00
Change Order 15181-049	0.00	0.00	0.00
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Change Order 15181-061	0.00	0.00	0.00
Change Order 15181-062	0.00	0.00	0.00
Change Order 15181-063	0.00	0.00	0.00
Change Order 15181-064	0.00	0.00	0.00
Change Order 15181-065	0.00	0.00	0.00
Change Order 15181-066	0.00	0.00	0.00
Change Order 15181-067	0.00	0.00	0.00
Change Order 15181-068	0.00	0.00	0.00
Change Order 15181-069	0.00	0.00	0.00
Change Order 15181-070	0.00	0.00	0.00
Change Order 15181-071	0.00	0.00	0.00
Change Order 15181-072	0.00	0.00	0.00
Change Order 15181-073	0.00	0.00	0.00
Change Order 15181-074	0.00	0.00	0.00
Change Order 15181-075	0.00	0.00	0.00
Change Order 15181-076	0.00	0.00	0.00
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Change Order 15181-080	0.00	0.00	0.00
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Change Order 15181-082	0.00	0.00	0.00
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Change Order 15181-085	0.00	0.00	0.00
Change Order 15181-086	0.00	0.00	0.00
Change Order 15181-087	0.00	0.00	0.00
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Change Order 15181-093	0.00	0.00	0.00
Change Order 15181-094	0.00	0.00	0.00
Change Order 15181-095	0.00	0.00	0.00
Change Order 15181-096	0.00	0.00	0.00
Change Order 15181-097	0.00	0.00	0.00
Change Order 15181-098	0.00	0.00	0.00
Change Order 15181-099	0.00	0.00	0.00
Change Order 15181-100	0.00	0.00	0.00

REQUEST FOR PAYMENT DETAIL

Item ID	Description	Unit	Quantity	Unit Price	Amount	Contracted	Change Order	Net	Balance
202	Excavation	CY	43,000.00	0.00	0.00	43,000.00	0.00	0.00	43,000.00
203	Gravel	CY	21,450.00	0.00	0.00	21,450.00	0.00	0.00	21,450.00
204	Asphalt	CY	38,000.00	0.00	0.00	38,000.00	0.00	0.00	38,000.00
205	Concrete	CY	15,000.00	0.00	0.00	15,000.00	0.00	0.00	15,000.00
206	Rebar	LB	100,000.00	0.00	0.00	100,000.00	0.00	0.00	100,000.00
207	Formwork	SQ	50,000.00	0.00	0.00	50,000.00	0.00	0.00	50,000.00
208	Paint	GA	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
209	Electrical	HR	2,000.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00
210	Plumbing	HR	1,500.00	0.00	0.00	1,500.00	0.00	0.00	1,500.00
211	Mechanical	HR	1,000.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00
212	Landscaping	HR	500.00	0.00	0.00	500.00	0.00	0.00	500.00
213	Site Work	HR	1,000.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00
214	Surveying	HR	500.00	0.00	0.00	500.00	0.00	0.00	500.00
215	Permitting	HR	500.00	0.00	0.00	500.00	0.00	0.00	500.00
216	Construction	HR	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
217	Professional Fees	HR	5,000.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
218	Insurance	HR	2,000.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00
219	Contingency	HR	1,000.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00
220	Subcontractor	HR	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
221	Material	HR	5,000.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
222	Equipment	HR	2,000.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00
223	Transportation	HR	1,000.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00
224	Communication	HR	500.00	0.00	0.00	500.00	0.00	0.00	500.00
225	Security	HR	500.00	0.00	0.00	500.00	0.00	0.00	500.00
226	Testing	HR	500.00	0.00	0.00	500.00	0.00	0.00	500.00
227	Training	HR	500.00	0.00	0.00	500.00	0.00	0.00	500.00
228	Travel	HR	500.00	0.00	0.00	500.00	0.00	0.00	500.00
229	Meals	HR	500.00	0.00	0.00	500.00	0.00	0.00	500.00
230	Accommodation	HR	500.00	0.00	0.00	500.00	0.00	0.00	500.00
231	Other	HR	500.00	0.00	0.00	500.00	0.00	0.00	500.00
232	Subtotal								
233	Retention								
234	Change Order								
235	Net								

REQUEST FOR PAYMENT DETAIL

Item ID	Description	Unit	Quantity	Unit Price	Amount	Contracted	Change Order	Net	Balance
236	Excavation	CY	43,000.00	0.00	0.00	43,000.00	0.00	0.00	43,000.00
237	Gravel	CY	21,450.00	0.00	0.00	21,450.00	0.00	0.00	21,450.00
238	Asphalt	CY	38,000.00	0.00	0.00	38,000.00	0.00	0.00	38,000.00
239	Concrete	CY	15,000.00	0.00	0.00	15,000.00	0.00	0.00	15,000.00
240	Rebar	LB	100,000.00	0.00	0.00	100,000.00	0.00	0.00	100,000.00
241	Formwork	SQ	50,000.00	0.00	0.00	50,000.00	0.00	0.00	50,000.00
242	Paint	GA	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
243	Electrical	HR	2,000.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00
244	Plumbing	HR	1,500.00	0.00	0.00	1,500.00	0.00	0.00	1,500.00
245	Mechanical	HR	1,000.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00
246	Landscaping	HR	500.00	0.00	0.00	500.00	0.00	0.00	500.00
247	Site Work	HR	1,000.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00
248	Surveying	HR	500.00	0.00	0.00	500.00	0.00	0.00	500.00
249	Permitting	HR	500.00	0.00	0.00	500.00	0.00	0.00	500.00
250	Construction	HR	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
251	Professional Fees	HR	5,000.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
252	Insurance	HR	2,000.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00
253	Contingency	HR	1,000.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00
254	Subcontractor	HR	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
255	Material	HR	5,000.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
256	Equipment	HR	2,000.00	0.00	0.00</				

INVOICE
 Michael & Partners, Inc.
 1401 E. 104th Street, Suite 100
 Springfield, MD 20781-4811
 Phone: 410.354.8800 FAX: 410.354.8800

Client: R.H. School District
 Dr. Tim Heffernan, Superintendent
 P.O. Box 1408
 Cambridge, MD 20720-1408
 Project: 21816 Change Beach Bannery
 Invoice No: 002189

Project: 2-1920.00
 Description: RD Change Beach Bannery

Invoice #	Invoice Date	Invoice Amount	Balance
002189	10/22/2014	8,775.11	8,775.11
002189	10/22/2014	8,775.11	0.00

Contractor: Michael & Partners, Inc.
 1401 E. 104th Street, Suite 100
 Springfield, MD 20781-4811
 Phone: 410.354.8800 FAX: 410.354.8800

Project: 21816 Change Beach Bannery
 Invoice Number: 13824
 Invoice Date: 10/22/2014

Invoice #	Invoice Date	Invoice Amount	Balance
13824	10/22/2014	3,053.17	3,053.17
13824	10/22/2014	3,053.17	0.00

Client: R.H. School District
 Dr. Tim Heffernan, Superintendent
 P.O. Box 1408
 Cambridge, MD 20720-1408
 Project: 21816 Change Beach Bannery
 Invoice No: 002189

Project: 2-1920.00
 Description: RD Change Beach Bannery

Invoice #	Invoice Date	Invoice Amount	Balance
002189	10/22/2014	8,775.11	8,775.11
002189	10/22/2014	8,775.11	0.00

Project: 2-1920.00
 Description: RD Change Beach Bannery

Invoice #	Invoice Date	Invoice Amount	Balance
002189	10/22/2014	8,775.11	8,775.11
002189	10/22/2014	8,775.11	0.00

Project: 21816 Change Beach Bannery
 Invoice Number: 13824
 Invoice Date: 10/22/2014

Invoice #	Invoice Date	Invoice Amount	Balance
13824	10/22/2014	3,053.17	3,053.17
13824	10/22/2014	3,053.17	0.00

Project: 2-1920.00
 Description: RD Change Beach Bannery

Invoice #	Invoice Date	Invoice Amount	Balance
002189	10/22/2014	8,775.11	8,775.11
002189	10/22/2014	8,775.11	0.00

Project: 2-1920.00
 Description: RD Change Beach Bannery

Invoice #	Invoice Date	Invoice Amount	Balance
002189	10/22/2014	8,775.11	8,775.11
002189	10/22/2014	8,775.11	0.00

Project: 21816 Change Beach Bannery
 Invoice Number: 13824
 Invoice Date: 10/22/2014

Invoice #	Invoice Date	Invoice Amount	Balance
13824	10/22/2014	3,053.17	3,053.17
13824	10/22/2014	3,053.17	0.00

Project: 2-1920.00
 Description: RD Change Beach Bannery

Invoice #	Invoice Date	Invoice Amount	Balance
002189	10/22/2014	8,775.11	8,775.11
002189	10/22/2014	8,775.11	0.00

Project: 2-1920.00
 Description: RD Change Beach Bannery

Invoice #	Invoice Date	Invoice Amount	Balance
002189	10/22/2014	8,775.11	8,775.11
002189	10/22/2014	8,775.11	0.00

Project: 21816 Change Beach Bannery
 Invoice Number: 13824
 Invoice Date: 10/22/2014

Invoice #	Invoice Date	Invoice Amount	Balance
13824	10/22/2014	3,053.17	3,053.17
13824	10/22/2014	3,053.17	0.00

Project: 2-1920.00
 Description: RD Change Beach Bannery

Invoice #	Invoice Date	Invoice Amount	Balance
002189	10/22/2014	8,775.11	8,775.11
002189	10/22/2014	8,775.11	0.00

Project: 2-1920.00
 Description: RD Change Beach Bannery

Invoice #	Invoice Date	Invoice Amount	Balance
002189	10/22/2014	8,775.11	8,775.11
002189	10/22/2014	8,775.11	0.00

Project: 21816 Change Beach Bannery
 Invoice Number: 13824
 Invoice Date: 10/22/2014

Invoice #	Invoice Date	Invoice Amount	Balance
13824	10/22/2014	3,053.17	3,053.17
13824	10/22/2014	3,053.17	0.00

Project: 2-1920.00
 Description: RD Change Beach Bannery

Invoice #	Invoice Date	Invoice Amount	Balance
002189	10/22/2014	8,775.11	8,775.11
002189	10/22/2014	8,775.11	0.00

Project: 21816 Change Beach Bannery
 Invoice Number: 13824
 Invoice Date: 10/22/2014
 Invoice Amount: 3,053.17
 Balance: 3,053.17

Project: 21816 Change Beach Bannery
 Invoice Number: 13824
 Invoice Date: 10/22/2014
 Invoice Amount: 3,053.17
 Balance: 3,053.17



TRANSMITTAL

Date: October 14, 2014 From: Michael Kautz
 To: Tim Hadfield
 Camdenton R-III School District
 PO Box 1409
 Camdenton MO 65020-1409
 Project Name: Osage Beach Elementary
 Camdenton R-III School District
 Project No: 3-13020
 Sent via:

Enclosed herewith:

Quantity	Date	Description
1	10/08/2014	Palmerston & Parrish Invoice No. 13024

Remarks:
 Tim,
 We have reviewed these invoices and find them acceptable for payment.
 Michael

Labor

Office	Date	Hours	Rate	Billed Amount
Letter Comm - Any L. Parrish	09/16/2014	0.75	52.00	39.00
Letter Comm - Ex - Brad R. Parrish	09/15/2014	0.50	180.00	90.00
Review - Ex - Brad R. Parrish	09/16/2014	0.50	180.00	90.00
Phone Comm - Ex - Brad R. Parrish	09/22/2014	0.25	180.00	45.00
	09/23/2014	0.25	180.00	45.00
	09/24/2014	0.25	180.00	45.00

Unit Fees

Field	Units	Rate	Billed Amount
GPR LARGE WINDOW	1.00	240.00	240.00
MILEAGE	801.00	0.67	536.67
Lab			
	Units	Rate	Billed Amount
3KX3G GROUT PRISM	4.00	13.00	52.00
GROUT MOLDS	4.00	3.00	12.00
TEST MOLDS	15.00	1.60	24.00
CONCRETE CYLINDERS, TESTED	15.00	12.00	180.00
Invoice total			3,833.17

Aging Summary

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
13024	10/08/2014	3,833.17	3,833.17				
Total		3,833.17	3,833.17	0.00	0.00	0.00	0.00

Palmerston & Parrish, Inc
 4108 W Kenney St
 Springfield, MO 65803-9509
 (417) 864-8000

Camdenton R-III School District (c/o ACI)
 c/o ACI Boland Architects
 1421 E 104th St, Ste 100
 Kansas City, MO 64131

Invoice number 13024
 Date 10/08/2014
 Project 219010 Osage Beach Elementary -
 Osage Beach, MO

Attn: Connie Laurer

Labor

Field	Date	Hours	Rate	Billed Amount
Travel - Ray A. Auliero	09/22/2014	2.00	54.00	108.00
	09/23/2014	8.25	54.00	337.50
Cylinder Pickup - Scott L. Sutterfield	09/17/2014	2.00	54.00	108.00
Concrete - Ray A. Auliero	09/09/2014	4.00	54.00	216.00
Eng Site Via - Ex - Brad R. Parrish	09/16/2014	4.50	180.00	810.00
GPR Testing - Ex - Ray A. Auliero	09/23/2014	2.00	54.00	108.00
Masonry - Ex - Ray A. Auliero	09/09/2014	3.00	54.00	162.00
Test Pitt Obs - Ex - Ray A. Auliero	09/23/2014	3.00	54.00	162.00
Office	Date	Hours	Rate	Billed Amount
Report Prep - Coxa S. Parrish	09/11/2014	0.25	52.00	13.00
Phone Comm - Brad R. Parrish	09/11/2014	0.25	180.00	45.00
	09/12/2014	0.25	180.00	45.00

RECEIVED
 OCT 14 2014
 ACI/BOLAND, INC.

INVOICE

Remit Payment to: **ACI/Boland, Inc.**

1421 E. 104th Street, Suite 100
Kansas City, Missouri 64131
T. 816.763.9600 F. 816.763.9757



Camdenton R-III School District
Dr. Tim Hadfield, Superintendent
P.O. Box 1409
Camdenton, MO 65020-1409

October 22, 2014
Project No: 3-13020.00
Invoice No: 0032189

Project 3-13020.00 Camdenton SD Osage Beach Elementary

INVOICE FOR PROFESSIONAL SERVICES:

Fee

Estimated Construction Cost 12,986,815.85
Fee Percentage 4.35
Total Fee 564,926.49

Billing Phase	Percent of Fee	Fee	Percent Complete	Earned
Schematic Design	15.00	84,738.97	100.00	84,738.97
Design Development	20.00	112,985.30	100.00	112,985.30
Construction Documents	40.00	225,970.60	100.00	225,970.60
Bidding/Negotiation	5.00	28,246.32	100.00	28,246.32
Contract Administration	20.00	112,985.30	45.00	50,843.38

Total Earned 502,784.57
Previous Fee Billing 496,005.46
Current Fee Billing 6,779.11

Total Fee

6,779.11

TOTAL THIS INVOICE

\$6,779.11

Outstanding Invoices

Number	Date	Balance
0031700	6/10/2014	-4,805.95
<u>Less this invoice #32189</u>		<u>6,779.11</u>
Total Due This Invoice		\$1,973.16

Respectfully
Submitted:



Michael Kautz



ACI/BOLAND, INC. - KANSAS CITY
1421 E. 104th Street, Suite 100
Kansas City, Missouri 64131
T: 816.761.9600
F: 816.761.9757

October 23, 2014

Bob Brown
Curtiss Manes Schulte
P.O. Box 233
Eldon, Missouri 65026

RE: CHANGE ORDER NO. 6
OSAGE BEACH ELEMENTARY SCHOOL
CAMDENTON R-II SCHOOL DISTRICT

Dear Bob,

Enclosed please find three (3) copies of Change Order No. 6 for a total additional cost of \$1,623.81. This includes a deduct of \$871.56 for elevator sump pump vegetable oil, and an add for the extra electrical in various rooms requested by owner for and add of \$2,495.37.

Please sign all copies and return them to Tim Hadfield with Camdenton School District at P.O. Box 1409, Camdenton, MO. 65020. Please email a signed copy to me.

Should you have any questions, please do not hesitate to contact our office at your convenience.

Sincerely,

ACI/BOLAND, INC.

Connie Lauter
Connie Lauter
Associate/Architect

Enclosures
Copy: File 3-13020



PROPOSED CHANGE ORDER

DATE: 10/17/2014

PROJECT: No. 00020

TO: ACI/Boland, Inc.
1421 E. 104th Street, Suite 100
Kansas City, MO 64131

Osage Beach Elementary School
Camdenton R-II School District
Osage Beach, MO

TITLE:
Elevator Sump pump *PR #14*

ATTN: Connie Lauter

DESCRIPTION OF PROPOSAL

Due to the use of engineered vegetable oil in lieu of hydraulic oil in the elevator the elevator sump pump requirements shall be revised as follows:

1. Reference Sheet #06, "Elevator Sump Pump Detail, 7/10/07"
2. Remove requirement for oil minder probe and oil minder controller 040-007 associated with sump pump.
3. Elevator sump pump shall be a fully submersible sump pump capable of handling a minimum of 42 gpm at 25ft head.
4. Sump pump shall be equal to Zoeller model 163. Provide with Zoeller 10-1494 A-pak alarm system with float for high level water alarm.

Item Description	Quantity	Units	Unit Price	Net Amount
0402 Meyer Electric - Please see attached	1.000		(\$243.56)	(\$243.56)
16022 Pivotal/electrical/mechanical - Please see attached	1.000		(\$523.06)	(\$523.06)
Total:				(\$871.56)

CURTISS-MANES-SCHULTE, INC.
P.O. Box 233
1211 Business 54 South
Eldon, Missouri 65026
Phone: 873/392-6553 Fax: 873/392-4527

Bob Brown

AIA Document G701™ - 2001

Change Order

PROJECT (Name and address): Osage Beach Elementary School 1241 Nichols Road Osage Beach, MO 65065	CHANGE ORDER NUMBER: 006 DATE: October 23, 2014	OWNER: <input type="checkbox"/> ARCHITECT: <input type="checkbox"/> CONTRACTOR: <input type="checkbox"/> FIELD: <input type="checkbox"/> OTHER: <input type="checkbox"/>
TO CONTRACTOR (Name and address): Curtiss-Manes-Schulte, Inc. PO Box 233 Eldon, MO 65026	ARCHITECT'S PROJECT NUMBER: 3-13020 CONTRACT DATE: November 11, 2014 CONTRACT FOR: General Construction	

THE CONTRACT IS CHANGED AS FOLLOWS:

- (Include, where applicable, any designated amount attributable to previously executed Construction Change Directives)
1. Deduct for providing vegetable oil at elevator sump pump per PR #14 Deduct (\$871.56)
 2. Provide additional electrical revisions in various rooms per PR #18. Add \$2,495.37

Total Add \$1,623.81

The original Contract Sum was	\$ 12,907,314.00
The net change by previously authorized Change Orders	\$ 129,747.03
The Contract Sum prior to this Change Order was	\$ 13,037,061.03
The Contract Sum will be increased by this Change Order in the amount of	\$ 1,623.81
The new Contract Sum including this Change Order will be	\$ 13,038,684.84

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 May 29, 2015

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 Directives and the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is created to supersede the Construction Change Directive.

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

ACI/Boland, Inc. ARCHITECT (Firm name) 1421 E. 104th St., Suite 100, Kansas City, MO 64131 ADDRESS <i>Connie Lauter</i> BY (Signature) Connie Lauter (Typed name) DATE 10-23-14	Curtiss-Manes-Schulte, Inc. CONTRACTOR (Firm name) PO Box 233, Eldon, MO 65026 ADDRESS <i>Bob Brown</i> BY (Signature) Daniel Schulte - Bob Brown (Typed name) DATE 10-27-14	Camdenton R-II School District OWNER (Firm name) 172 Duro Boulevard, Camdenton, MO 65020 ADDRESS <i>Bob Brown</i> BY (Signature) Bob Brown (Typed name) DATE 10-27-14
---	--	---

MEYER ELECTRIC INC.

1913 South The Music Drive
Jefferson City, MO 65109
ph: (314) 892-2198 fax: (314) 892-2466
meyer@meinc.com
Curtiss-Manes-Schulte, Inc.
1211 Business 54
Eldon, MO 65026

Account: Bob Brown

CHANGE ORDER PROPOSAL

Osage Beach Elementary School
Osage Beach, MO
Osage Job # 3331

Meyer Ref #: 19667

PR #14 - We propose to deduct electrical, pay the following:

Material	Quantity	Unit
deduct electrical connection to oil minder controller	-1.00	
deduct electrical connection to channels	-1.00	
we will still need GFI for sump pump	-1.00	
deduct 1" EMT	-18.00	ft
deduct 1" EMT connectors	-2.00	
deduct 1" EMT miniflex	-2.00	
deduct #12 THHN	-60.00	ft
deduct conduit	-3.92	

Material Subtotal -\$19.26

Hour	Quantity	Cost
Labor	78.98	
Labor	-2.84	hr
Labor Subtotal		-\$26.14

TOTAL -243.56

Note: This proposal may be withdrawn by us if not accepted within 30 days.

Submitted By: <i>Leo J. Keller</i>	Accepted By:
Signature: <i>Leo J. Keller</i>	Signature:
Name, Title: Leo J. Keller, Vice President	Name, Title:
Date: October 13, 2014	Date:

c/o Gary Heel, Project Manager



2514 N. Patterson • Springfield, MD 65303
417.869.7554 • (F) 417.869.9103 • poindexter@comcast.net

Request for Change Order

Project: Osage Beach Elementary
Location: Osage Beach, MO
Labor Rate: \$86.00
Description:
PR 14

Date: 10/02/2014
Estimator: Mike Ruthe

Material	Units	Unit Measure	Material Per Unit	Man Hours Per Unit	Total Man Hours	LSM Total
Original package	1	ea	(1,200.00)		0	\$ (1,200.00)
Revised package	1	ea	544.00		0	\$ 544.00
Labor - to core drill hole in elevator room	1	ea		2	2	\$ 170.00
Subtotal						\$ (646.00)
Overhead/profit					15%	\$ (81.00)
Rounding factor						\$ (0.10)
Total						\$ (626.00)

MEYER ELECTRIC INC.

5313 North Treble Drive
Jefferson City, MO 65109
ph: 651.893.3333 fax: 651.893.3098
meyer@melectric.com
Curtis Mans-Schulte, Inc.
1211 S HWY 54
Eldon, MO 65026

CHANGE ORDER PROPOSAL

9/29/2014

Osage Beach Elementary School
Osage Beach, MO
Change Order # 0001

Submitted By: Bob Brown

Meyer Ref #: 15390

PR #18 - The following is an itemized breakdown to install electrical work, per PR #18:

Material	Quantity	Cost
cut in all existing rough in	8.00	80.00
2 gang plaster ring	10.00	52.25
1 gang sub wiring - ductile	-19.00	-39.90
duplex receptacle	10.00	25.00
duplex receptacle cover - delete	-10.00	-18.50
ground receptacle cover	10.00	37.00
GFI	9.00	18.00
GFI cover - delete	9.00	16.65
GFI cover, 2 gang	9.00	33.30
20 amp 1 pole circuit breaker	1.00	28.75
3/4" EMT	80.00	46.40
3/4" EMT connector	2.00	1.20
3/4" EMT coupling	8.00	5.20
3/4" EMT elbows	10.00	6.00
#12 THHN	270.00	22.40
anchors	8.00	3.84

Material Subtotal \$467.64
Markup on Material @ 10.00% \$46.76
Material Subtotal \$514.40

Labor	Rate	Quantity	Cost
Labor	78.98	26.61 Hr	2,101.66
Labor Subtotal			\$2,101.66

TOTAL 2,616.06

Note: This proposal may be withdrawn by us if not accepted within 30 days.

Submitted By: Bob Brown Accepted By: Leon J. Keller
Signature: Bob Brown Signature: Leon J. Keller
Name, Title: Bob Brown, Project Manager Name, Title: Leon J. Keller, Vice President
Date: September 29, 2014 Date: September 29, 2014

c/o Gary Heet, Project Manager

Page 1 of 1



PROPOSED CHANGE ORDER

DATE: 9/30/2014
TO: ACIBoland, Inc.
1421 E. 104th Street, Suite 100
Kansas City, MO 64131

PROJECT: No. 00017
Osage Beach Elementary School
Camdenon R-III School District
Osage Beach, MO

ATTN: Camino Lauer
DESCRIPTION OF PROPOSAL

TITLE: PR #18 - Electrical Revisions

Modify receptacle layout in Studio/Pass Room 103A, Swing classroom 104C, & Studio 202C

Item Description	Quantity	Units	Unit Price	Net Amount
0001 Meyer Electric - Please see attached	1.00		\$7,416.08	\$7,416.08
0002 Meyer Electric - Please see attached	1.00		(2883.96)	(2,883.96)
0003 CHS Overhead & Field	1.00		5163.25	5163.25
Total:				\$2,495.37

MEYER ELECTRIC INC.

5313 North Treble Drive
Jefferson City, MO 65109
ph: 651.893.3333 fax: 651.893.3098
meyer@melectric.com
Curtis Mans-Schulte, Inc.
1211 S HWY 54
Eldon, MO 65026

CHANGE ORDER PROPOSAL

9/29/2014

Osage Beach Elementary School
Osage Beach, MO
Change Order # 0001

Submitted By: Bob Brown

Meyer Ref #: 15391

PR #18 - Delete 30A Circuit - The following is an itemized breakdown of credits associated with deleting 30 amp circuit:

Material	Quantity	Cost
30 amp 208 volt receptacle	-1.00	-26.50
#10 THHN	-130.00	-22.10
#8 THHN	-260.00	-75.40

Material Subtotal \$126.00

Labor	Rate	Quantity	Cost
Labor	78.98	-2.00 Hr	-157.96
Labor Subtotal			-\$157.96

TOTAL -83.96

Note: This proposal may be withdrawn by us if not accepted within 30 days.

Submitted By: Bob Brown Accepted By: Leon J. Keller
Signature: Bob Brown Signature: Leon J. Keller
Name, Title: Bob Brown, Project Manager Name, Title: Leon J. Keller, Vice President
Date: September 29, 2014 Date: September 29, 2014

c/o Gary Heet, Project Manager

Page 1 of 1

CURTIS-MANE-SCHULTE, INC.
P.O. Box 233
1211 Business 54 South
Eldon, Missouri 65026
Phone: 573/392-6533 Fax: 573/392-4527

Form 10-1

Ken Keith

From: April Halling <AHalling@mfec.com>
Sent: Tuesday, June 17, 2014 2:16 PM
To: Ken Keith
Subject: RE: Cmidn HDE - elec proposal requests

Hi Ken,

In response to both of these proposal requests, I need a more itemized detailed list for both proposal requests.

On the floor box revision, how many floor boxes and what is the duct for the floor boxes being replaced? Is there any labor associated with this change?

On the other revision, I need a more detailed list of materials and labor for the floor boxes being replaced. Is there any labor associated with this change?

Let me know what the response is.
Thanks!

07-29-2014
Guy - please respond -
Thanks
ken keith
aci/boland architects

***Note our new address is 7780 W. 119th Street, Overland Park, Kansas 66212

April Halling
Project Engineer

Phone: 913.322.1400 ext. 235
ahalling@mfec.com www.mfec.com

From: Ken Keith [mailto:kken@aci-boland.com]
Sent: Monday, June 16, 2014 1:37 PM
To: April Halling
Subject: Cmidn HDE - elec proposal requests

Hi April - attached are 2 proposal requests, #13 which is Bales' hands for pricing, and #14 which I received from Bales today that involves labor service to the building. I was not aware of any change in this item were you? In any event please review for price and whether or not we really need it (although it seems that this is what the provider intends to furnish) so I can forward to the owner for their review/approval. Thanks

KEN KEITH
ASSOCIATE / ARCHITECT

ACI BOLAND ARCHITECTS
1421 E. 104TH STREET | SUITE 100
KANSAS CITY, MISSOURI 64131
T: 816.763.8600
kkeith@aci-boland.com

It's about the Journey.

To learn more about the Journey visit: aci-boland.com

MEYER ELECTRIC INC.

5315 Noah Tim Pike Drive
Bellaire, TX, MO 65109
ph: (573) 993-2335 fax: (573) 993-3686
meyer@melec.com
Bales Construction Co
1901 Historic 68 West
Waynesville, MO 65583

CHANGE ORDER PROPOSAL

10/12/2014

Hurricane Dock Elementary Sch
Hurricane Dock, MO
Our Job #: 3333

Attachment: Reason Defeo

Meyer Ref #: 19708

PR #20 - The following is an itemized breakdown to install electrical work, per PR #20:

Material	Quantity	Cost	
4" PVC	80.00 ft	154.40	
4" PVC LS 90's	16.00	439.56	
4" PVC couplings	16.00	64.00	
4" PVC female adapters	16.00	72.00	
4" PVC caps truncing and backfill	16.00 ft	132.00	
Material Subtotal		\$1,366.76	
Markup on Material @ 10.00%		\$136.68	
Material subtotal		\$1,503.44	
Labor	Rate	Hours	Cost
Labor	76.98	28.00 Hr	2,211.44
Labor Subtotal			\$2,211.44
TOTAL			3,582.88

Prices in this proposal may be withdrawn by us if not accepted within 32 days.

Submitted By: Leon J. Keller Accepted By: _____
 Signature: _____
 Name, Title: Leon J. Keller, Vice President Name, Title: _____
 Date: October 31, 2014 Date: _____

c/o Gary Beet, Project Manager

Page 1 of 1



GENERAL CONTRACTORS

PROPOSAL

Date: 10/22/2014

Bales Construction Co., Inc.
1901 Historic 68 W
Waynesville, MO 65583

Phone: (573) 774-2003
Fax: (573) 774-6163
Email: guy.b@bales.com

PROPOSAL SUBMITTED TO:

WORK TO BE PERFORMED AT:

Attn: MR. KEN KEITH
ACI BOLAND

HURRICANE DOCK ELEMENTARY

Phone #: 816-763-8600

We hereby propose to furnish the materials and perform the labor necessary for the completion of:	Pricing
FURNISH AND INSTALL PVC CONDUITS FOR 7 BUS BLOCK HEATERS IN NORTH PARKING LOT	\$3,582.88
Meyer Electric Proposal dated 10/21/2014	
Bales Overhead and Profit	\$368.29
Total \$3,951.17	

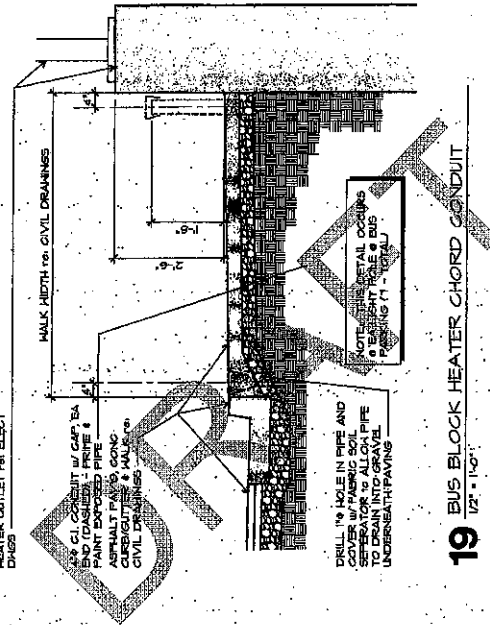
We will perform the above for the sum of:

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

Respectfully submitted

Acceptance of Proposal

Guy Augenstein



ARCHITECTS

- LEON J. KELLER
Vice President
MEYER ELECTRIC INC.
1901 HISTORIC 68 WEST
WAYNESVILLE, MO 65583
PH: (573) 993-2335
FAX: (573) 993-3686
Meyer@melec.com
- CIVIL CONSULTANT
Engineering Services & Services
222 West 13th Street
Kansas City, MO 64107
PH: (816) 241-1111
www.mec-engineers.com
- STRUCTURAL CONSULTANT
The Structural Group
1501 East 17th Street
Kansas City, MO 64108
PH: (816) 241-1111
www.thestructuralgroup.com
- MEP CONSULTANT
Mechanical, Electrical & Plumbing
1901 Historic 68 West
Waynesville, MO 65583
PH: (573) 993-2335
www.meyer-electric.com
- POOR SERVICE CONSULTANT
POOR SERVICE CONSULTANT
1901 HISTORIC 68 WEST
WAYNESVILLE, MO 65583
PH: (573) 993-2335
www.meyer-electric.com

Address and Alternates to:
Hurricane Dock Elementary
 1901 Historic 68 West
 Waynesville, MO
 Climaxton R-11 School District

Date: 07-26-2014
Revision: 3-13021

Issued With: rfp # 20
Drawing No. SD-A16

reference sheet # A12
add detail 14 to sheet A12,
adding electrical pipe conduit
under sidewalk @ bus parking

\\P03-3002-Client\mod-Service\client\Contract Admin\Supp\9131801_50th\electrical.dwg - 10/16/2014 12:25:59 AM - R:\bates\p\p

HD Construction
Change Orders

CHANGE ORDER NO. 1
HD

Construct Rock buttress as part of slope stability analysis.
Material, labor, equipment, Bales overhead & profit.

TOTAL INCREASE \$ 31,460.00

BALANCE

\$ 131,370.84

CHANGE ORDER NO. 2
HD

Deletion of fiber mesh from concrete slabs \$ (3,830.50)
Substitute aluminum leaders for copper leaders in elect panels \$ (21,100.20)
Substitute alternate refrigerant piping \$ (4,400.00)
Addition of floor sink to property services kitchen escarpment \$ 6,735.30
Addition of concrete culvert under north driveway to bus plug \$ 7,381.00
Delete dedication plaque, interior and exterior signage \$ (7,605.00)
TOTAL DEDUCT \$ (22,819.40)

CHANGE ORDER NO. 3
HD

Elevator oil pump revision \$ (1,617.62)
Revise gym and conference floor boxes \$ 666.60
Revise focus room light fixture \$ (39.82)
Add new water meter \$ 2,360.62
TOTAL INCREASE \$ 1,369.78

CHANGE ORDER NO. 4
HD

Additional conduit required by COMMO \$ 3,696.45
PVC sleeves below walk at bus parking \$ 3,941.17
TOTAL INCREASE \$ 7,636.62

\$ 17,647.00

BALANCE

OBE Construction
Change Orders

CHANGE ORDER NO. 1
OBE

Change food service subcontractor to Ford Restaurant Supply \$ 1,450.00
City requests: add door signs \$ 404.00
Delete AVE certification paperwork \$ (9,500.00)
Revisions to lift station retention chambers as City requested \$ 5,540.00
Deduct for interior door signage and exterior bug letters \$ (15,182.00)
TOTAL DECREASE \$ (11,288.00)

CHANGE ORDER NO. 1
HAW & ORI

Provide new built-in desk at HAW reception area. \$ 3,190.00
Delete sink proposal at HAW work room 107 \$ (696.50)
Provide reimbursement for building permit \$ 738.00
TOTAL INCREASE \$ 3,031.50

CHANGE ORDER NO. 2
HAW

Furnish new wood doors 104 and 206. \$ 1,399.80

CHANGE ORDER NO. 2
OBE

Revise location of fire dept connection as req by Fire Marshal \$ 5,024.00
Mass rack removal \$ 90,365.85
TOTAL INCREASE \$ 95,789.85

CHANGE ORDER NO. 3
HAW

Two additional countertops. \$ 385.00

CHANGE ORDER NO. 3
OBE

Sewer line connection to man on Nichols Road \$ (7,700.00)
Change floor height. (Revised 5/1 - 6/21/14) \$ 48,366.00
TOTAL INCREASE \$ 40,666.00

CHANGE ORDER NO. 4
ORI

Install additional smoke detector at Oak Ridge per Fire Marshal. \$ 378.40

CHANGE ORDER NO. 4
OBE

Revising electrical floor boxes in gym and adding power for motorized roller shades and microphone outlet. \$ 4,747.89
TOTAL INCREASE \$ 4,747.89

CHANGE ORDER NO. 5
OBE

Change tempered glass to laminated, focus room door. \$ 18.79
Focus room electrical requirements. \$ (187.50)
TOTAL DECREASE \$ (168.71)

CHANGE ORDER NO. 5
OBE

Vegetable oil provided at elevator sump pump \$ (871.56)
Additional electrical revisions in various rooms \$ 2,495.97
TOTAL INCREASE \$ 1,624.41

\$ 5,134.70

BALANCE

Secure Entries
Change Orders

Secure Entries
Change Orders

CURTIS
MANES
SCHULTE
General Contractor

PROPOSED CHANGE ORDER

DATE: 10/21/2014
TO: AC/Boland, Inc.
1421 E. 104th Street, Suite 100
Kansas City, MO 64131

PROJECT: No. 00021
Osage Beach Elementary School
Campdenon R-II School District
Osage Beach, MO

ATTN: Connie Lauer
DESCRIPTION OF PROPOSAL

TITLE:
PR # 17 - Nichols Road

Widening of Nichols Road per the attach sketch "Concept 2" from ESS dated 10-24-14. See sheets CO.01, C1.01 and C2.01 attached.

Item	Description	Quantity	Units	Unit Price	Net Amount
0001	Swamp Construction - Please see attached.	1.000		\$16,687.00	\$16,687.00
0002	Twehous Excavating - Please see attached.	1.000		\$113,000.00	\$113,000.00
0003	APAC Missouri - Please see attached	1.000		\$105,540.88	\$105,540.88
0004	CMAS Overhead and Profit	1.000		\$16,332.95	\$16,332.95
Total:					\$249,660.83

CURTIS-MANES-SCHULTE, INC.
P.O. Box 233
1211 Business 54 South
Eldon, Missouri, 65026
Phone: 573/392-6553 Fax: 573/392-4527
Epsilon®

BB
Bob Brown



TS Banze Construction, Inc.
2861 West Fenway Blvd.
Wentzville, MO 63385
phone : 636.673.1307
fax : 636.673.1107

PR #17R - Additional Curb and Gutter at Nichols Rd.

Job Name: Osage Beach Elementary School - Osage Beach, MO Date: 10-31-14

Work Description: Add concrete curb and gutter to West side of Nichols Rd. per PR 17R

Work Description	Cost
Install additional curb and gutter at West side of Nichols Rd. per PR #17R dated October 24, 2014.	\$15,170.00
Exclusions not included in pricing for PR #17: Traffic Control Signage, Flagging, Traffic Control Signage setup and takedown, subgrade prep, final grading, Joint sealing, Spills cleanup, testing, surveying/staking, SWPPP Controls (gutter boulders, silt fencing, straw bales, etc.), Striping, Sawcutting, any demolition,	
Sub Total	\$15,170.00
overhead and profit 10%	\$1,517.00
Grand Total	\$16,687.00

Note: Signature required before work can proceed

Owner/Owner's Rep. Signature:

Date:

OFFICE (873) 880-4084



TWEHOUS EXCAVATING CO., INC.

Excavating Contractor • Roads • Lakes • Rock Blasting
8614 LIBERTY ROAD - JEFFERSON CITY, MISSOURI 65101
An Equal Opportunity Employer

FAX (873) 880-4889



October 20, 2014

Mr. Bob Brown
Project Manager
Curtis-Manes-Schulte
1211 Business 54 South
Eldon, Missouri 65026

RE: Osage Beach Elementary School
Proposal Request No. 17R

Dear Mr. Brown,

With regard to Proposal Request No. 17R, the cost for our portion of the work to widen Nichols Road is \$210,000.00. The price includes Clearing, Site Cuts and Fills, Traffic Control for our portion of the work, Placement of Edge Drop Off Treatment, Installation of Storm Sewer Flap, Inlets and Rip Rap, Relocation of the Sewer Force Main, Solid Rock Excavation and Erosion Control. The price does not include Placement of Base Rock, Concrete Pavement or Curb, Asphalt, Pavement Striping or Staking. The breakdown is as follows:

Labor	\$47,831.00
Equipment	\$51,180.00
Materials	\$83,889.00
Outside Services (Rebuild GPS File)	\$1,625.00
Total	\$184,525.00

If you have any questions, please feel free to contact me.

Sincerely,

Randall L. Twehous
Randall L. Twehous
Vice President
Twehous Excavating Co., Inc.

PROPOSAL & CONTRACT

APAC MISSOURI, INC. LINE OF THE GRAVEL HIGHWAY

